SPSD/M

Parameter Guide

This guide contains an encyclopaedic 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.

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Canada

Introduction

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

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

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

Section 2, organized by program, provides an overview of the parameters. For example, all parameters related to calculating Social Assistance (SAFLAG, SAELDOPT, 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, projected 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, 1996 database
1997 actual tax/transfer parameter values, projected database
1998 actual tax/transfer parameter values, projected database
1999 actual tax/transfer parameter values, projected database
2000 projected tax/transfer parameter values, projected database
2001 projected tax/transfer parameter values, projected database
2002 projected tax/transfer parameter values, projected database
2003 projected tax/transfer parameter values, projected database
2004 projected tax/transfer parameter values, projected database
2005 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 `ba96_88.apr.`

The database adjustment parameters supplied with the full SPSD/M are based on differences between SPSD per capita base year (1996) 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 8.1. These files supercede all parameter files included with the version 8.0 release.

CONTROL   ADJUSTMENT   TAX/TRANSFER

BA84.CPR	BA96_84.APR	BA84.MPR
BA85.CPR	BA96_85.APR	BA85.MPR
BA86.CPR	BA96_86.APR	BA86.MPR
BA87.CPR	BA96_87.APR	BA87.MPR
BA88.CPR	BA96_88.APR	BA88.MPR
BA89.CPR	BA96_89.APR	BA89.MPR
BA90.CPR	BA96_90.APR	BA90.MPR
BA91.CPR	BA96_91.APR	BA91.MPR
BA92.CPR	BA96_92.APR	BA92.MPR
BA93.CPR	BA96_93.APR	BA93.MPR
BA94.CPR	BA96_94.APR	BA94.MPR
BA95.CPR	BA96_95.APR	BA95.MPR
BA96.CPR	BA96_96.APR	BA96.MPR
BA97.CPR	BA96_97.APR	BA97.MPR
BA98.CPR	BA96_98.APR	BA98.MPR
BA99.CPR	BA96_99.APR	BA99.MPR
BA00.CPR	BA96_00.APR	BA00.MPR
BA01.CPR	BA96_01.APR	BA01.MPR
BA02.CPR	BA96_02.APR	BA02.MPR
BA03.CPR	BA96_03.APR	BA03.MPR
BA04.CPR	BA96_04.APR	BA04.MPR
BA05.CPR	BA96_05.APR	BA05.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		
BA02T.CPR		
BA03T.CPR		
BA04T.CPR		
BA05T.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 or rows and columns. The array is preceded by a number indicating the number of rows to follow.

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

Examining Parameter Values

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

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

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

grep: This utility searches all specified files for a given string and displays lines in which the string is found. This allows for the comparison of the values of specific parameters across

multiple parameter files. Please refer to the *SPSD/M Tool User's Guide* for a detailed description of its use.

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

Source of Parameter Values

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

1   Parameter by Program

1.1   Model Control Parameters

1.1.1 General Information

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

INPSPD   Name of SPSD file (in) [string]
FXVFLAG   Read FAMEX expenditure vector file
INPFXV   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]
OUTMRSFRAC	Variant results file preserves fractional part

1.1.5 Base Information

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

1.1.6 Subsampling, Random Number Seed

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

1.1.7 Record Selection Facility

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

1.1.8 Marginal Tax Rate Facility

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

1.1.9 Turning Point Facility

TPFLAG	Turning point facility activation flag
TPSPEC	Expression identifying individuals to change
	[string]
TPVARS	Variables to modify [string]

TPMETH	Method for modifying variables [1=additive, 2=multiplicative]
TPLL	Lower limit for modified variables
TPUL	Upper limit for modified variables

1.1.10 User-defined Variables

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

1.1.11 Text Output Facility

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

1.1.12 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
INEQFLAG	Inequality measures facility activation flag
INEQMEASURE	Type of inequality measure [social preference, center of weight distribution]

1.2   Database Adjustment Parameters

1.2.1 File Description Parameters

APRDESC	Description of database adjustment parameter file

1.2.2 Structural Parameters

1.2.2.1   Provincial Mapping

PROVMAP	Provincial remapping [prov]

1.2.2.2   Imputation Method

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

1.2.2.3   Calculation Options

DNINCFLAG   Disable no income flag for calculation

1.2.2.4   FAMEX Adjustments

CTTXRM   Base year commodity tax removal factor [com x 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

1.2.2.6   Low Income Cut-off Parameters

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

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]
IEMPADJ	Adjustment Factor: Employment income [employment income breaks,province]
IEMPBRK	Adjustment Factor: Income breaks for income adjustment[employment income breaks]
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)
GFIOINV	Growth Factor: Other investment income with net rental
GFIPENS	Growth Factor: Pension income (115)
GFIALIMO	Growth Factor: Alimony Income
GFITRRSP	Growth Factor: Taxable RRSP withdrawls
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
GFSAPRED	Growth Factor: Predicted benefits from Social Assistance
GFIVETP	Growth Factor: Veterans Pensions
GFIWORKC	Growth Factor: Worker's compensation
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

GFADDDED	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)
GFCCET	Growth Factor: Child care expenses associated with child
GFCCETT	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)
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)
GFGSTREB	Growth Factor: GST rebate (457)
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)
GFMSCHPD	Growth Factor: Manitoba school taxes paid
GFNCLOS	Growth Factor: Allowable other years non-capital

	loss (252)
GFNORTH	Growth Factor: Northern deductions (255)
GFOTHDED	Growth Factor: Other deductions from total income (232)
GFOTHPE	Growth Factor: Other dependant exemptions (305)
GFPARTLO	Growth Factor: Limited partnership losses (251)
GFPOLCON	Growth Factor: Federal political contributions (409)
GFPROPTX	Growth Factor: Net property taxes paid (556)
GFPRVPOL	Growth Factor: Provincial political contributions (565)
GFRENTPD	Growth Factor: Total rental payments (555)
GFRPP	Growth Factor: Registered pension plan contributions (207)
GFRRSP	Growth Factor: RRSP contributions (208)
GFSTKDED	Growth Factor: Stock option deduction (249)
GFTUITN	Growth Factor: Tuition fees (320)

1.2.3.2.4   Tax Credits

GFITC	Growth Factor: Federal investment tax credits (412)
GFLABTXG	Growth Factor: Labour funds tax credit (414)
GFPRVFTC	Growth Factor: Provincial foreign tax credit (Form T2036)
GFVENCAP	Growth Factor: Venture capital tax credit (564)

1.2.3.2.5   Family Expenditure Items

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

1.2.3.2.6   **Employment Income Adjustment**

IEMPADJ	Adjustment Factor: Employment income [employment income breaks,province]
IEMPBRK	Adjustment Factor: Income breaks for income adjustment[employment income breaks]

1.2.3.2.7   **SCF Variables**

GFSCFCTC	Growth Factor: Child tax credit
GFSCFCQP	Growth Factor: SCF CPP
GFSCFFTC	Growth Factor: Federal tax credit
GFSCFINT	Growth Factor: SCF interest income
GFSCFOAS	Growth Factor: Old age security
GFSCFPTC	Growth Factor: SCF provincial tax credits
GFSCFSA	Growth Factor: SCF social assistance
GFSCFUIB	Growth Factor: Unemployment insurance benefits
GFUIPRED	Growth Factor: Predicted benefits from UI

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.

ADDDEDFLAG	Database variable(addded) activation flag
EMPLOFLAG	Database variable(emplo) activation flag
FDSFTFLAG	Database variable(fdsft) activation flag
MINCARFLAG	Database variable(mincar) activation flag
NORTHFLAG	Database variable(north) activation flag

PARTLOFLAG	Database variable(partlo) activation flag
FORAVGFLAG	Database variable(foravg) activation flag
GSTREBFLAG	Database variable(gstreb) 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)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIBASOPT	UI reform option [1=normal, 2=Apr'89] (UI and EI)
UIDEPOPT	UI dependency option [1=normal, 2=Feb'94] (UI only)
UIEIMTYPFLG	Flag to model main benefit type (UI and EI)

1.3.3.1.1 UI/EI contributions (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)

1.3.3.1.2 Minimum Weeks to Qualify (UI only)

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)

1.3.3.1.3 Minimum Hours or Earnings to Qualify (EI only)

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)

1.3.3.1.4 Regional Qualification (UI only)

UIRGNMIN	Regional unemployment rate (UI only)

| UIRGNWKS | Weeks required for eligibility (UI only) |

1.3.3.1.5   Repeater Qualification (UI only)

UIREPUER	Regional unemployment rate [rates] (UI only)
UIREPPREV	Weeks of insurable employment [weeks] (UI only)
UIREPWWKD	Repeater eligibility requirements [weeks x rates] (UI only)

1.3.3.1.6   Training benefits (UI and EI)

UITRNWKFCT	UI training benefit weeks adjustment factor (UI and EI)
UITRNBNFCT	UI training benefit per week adjustment factor (EI and EI)
UIEITRNFLAG	Modeling of UI training benefits flag (UI and EI)
UIEITRNREGFLG	UI training benefits turned into regular benefits (UI and EI)

1.3.3.1.7   Family Supplement (EI only)

UIEIFSFLG	UI EI calculate family supplement flag (EI only)
UIEIFSOPT	UI EI calculate family supplement option (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)
UIEIFS1	Max fam supplement 1 child (EI only)
UIEIFS2	Max fam supplement 2 children (EI only)
UIEIFS3	Max fam supplement 3+ children (EI only)
UIEIFSTOPUP	Max fam supplement top up for more than 3 kids (EI only)
UIEIFSYNG	Max fam supplement top up for young children (EI only)

1.3.3.1.8   Minimum Divisor (EI only)

UIEIDIVOPT	EI miminum 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)

1.3.3.1.9   Benefit Duration (UI and EI)

UIMAXBASEWKS	Maximum number of weeks - regular (UI and EI)
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)
UIMAXPARWKS	Maximum number of weeks - parental (UI and EI)
UIMAXDUR	Maximum duration of a UI claim (UI and EI)
UIEWK	Entitlement (weeks) [wkwrk, uer] (UI and EI)
UIEIHWCF	EI hours to weeks conversion factor (hours/week) (EI only)
UIWAITWKS	Minimum waiting period all claims (UI and EI)
UIQPWKS	Additional waiting period for quitters (UI and EI)
UIREGWKFCT	UI regular benefit weeks adjustment factor (UI and EI)

1.3.3.1.10 Labour Force Extended Benefits (UI only)

UILFEFLAG	Labour force extended phase calculation flag (UI only)
UILFEMIN	Weeks worked in qualifying period [UILFEWKS index] (UI only)
UILFEWKS	Weeks LFE entitlement [UILFEMIN] (UI only)

1.3.3.1.11 Regional Extended Benefits (UI only)

UIRGEFLAG	Regional extended phase calculation flag (UI only)
UIRGEMIN	Unemployment rate for Regional Extended entitlement [UIRGEWKS index] (UI only)
UIRGEWKS	Weeks Regional Extended entitlement [UIRGEMIN] (UI only)

1.3.3.1.12 Benefit Rates (UI and EI)

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)
UIEIYRS	Number of years of previous EI benefits calculated (EI only)

1.3.3.1.13 Option Activation (UI and EI)

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)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIBASOPT	UI reform option [1=normal, 2=Apr'89] (UI and EI)
UIDEPOPT	UI dependency option [1=normal, 2=Feb'94] (UI only)

1.3.3.1.14   Repayment (through tax system) (UI and EI)

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)
UIEIREPOPT	EI Benefit repayment option (1=repeaters have higher rate,2=one rate)(EI only)
UIBAFNR	UI EI benefit recovery base amount factor for non-repeaters (EI only)
UIBRANR	EI repayment base amount for non-repeaters (EI only)

1.3.3.1.15   UI Growth Parameters (APR parameters)

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

1.3.3.1.16   UI/EI calibration (UI and EI)

UITARGET	UI/EI target for the number of cases (UI and EI)
UIEITKP	UI EI takeup rate [index] : index based on prov, sex, age, weeks

1.3.3.1.17   Parameters only used for Employment Insurance (UI and EI)

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 miminum divisor options (EI only)
UIEIFIFLG	EI intensity rule exemption for family supplement receivers (EI only)
UIEIFSFLG	UI EI calculate family supplement flag (EI only)
UIEIFSRL	UI EI family supplement reduction level(EI only)
UIEIFSRR	UI EI family supplement reduction rate (EI only)
UIEIHWCF	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)
UIEIREPOPT	EI Benefit repayment option (1=repeaters have higher rate,2=one rate)(EI only)
UIEIRPR	UI EI benefit clawback rate (EI only)
UIEIYRS	Number of years of previous EI benefits calculated (EI only)
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

1.3.3.2.1 All Provinces Except Alberta and Quebec

STDFA	Standard federal family allowance per child

1.3.3.2.2 Alberta

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

1.3.3.2.3   Quebec

QAAFA	Quebec availability allowance (supplement) [parity,$]
QAAFAFLAG	Availability Allowance: Supplement to Quebec FA
QAARCFLAG	Availability Allowance: Refundable Tax Credit
QAARC	Quebec availability allowance (refundable credit) [parity,$]
QFATCOPT	Quebec Family Allowance Tax Credit Option tranfer=1, tax credit=2
QFATFLAG	Make Provincial FA to 16 & 17 year olds taxable
QFAIFLAG	Quebec inclusion of federal family allowance in income flag
QFFSL	Federal family allowance: Quebec Configuration[parity,$]
QFPSL	Quebec provincial family allowance [parity,$]
QFS	Federal supplement per child 12-17 in Quebec configuration
QNBFA	Quebec newborn family allowance [parity,age]
QNBFAFLAG	Quebec newborn family allowance flag
QNBRFLAG	Quebec newborn family random increase of child rank
QNBPOFLAG	Quebec newborn family allowance phase out flag
QNBPOPYR	Quebec newborn family allowance phase-out year proportion
QNBPOYR	Quebec newborn family allowance phase out year

1.3.3.2.4   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
GISPTDFLAG	GIS income: Payroll tax deduction 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

1.3.3.6.1 Newfoundland

NFSBBAS	NFLD Low-Income Seniors' Benefit base amount
NFSBTD	NFLD Low-Income Seniors' Benefit turndown
NFSBRR	NFLD Low-Income Seniors' Benefit reduction rate

1.3.3.6.2 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

1.3.3.6.3 New Brunswick

NBSB	New Brunswick Low-Income Seniors' Benefit

1.3.3.6.4 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)

1.3.3.6.5 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

1.3.3.6.6 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

1.3.3.6.7 Alberta

ALTAMIN	Alberta GIS supplement minimum annual benefit
ALTASC	Alberta GIS supplement maximum annual benefit
ALTAWP	Alberta widow's pension maximum annual

	benefit
ALTASOPT	Alberta seniors option [1=GIST,2=new seniors benefit 1994]
ASBBASIC	Alberta seniors benefit annual basic benefit
ASBSS	Alberta seniors benefit senior spouse supplement
ASBNSS	Alberta seniors benefit non-senior spouse supplement
ASBRENT	Alberta seniors benefit renter supplement
ASBNOAS	Alberta seniors benefit reduction if no OAS [senior type]
ASBEMP	Alberta seniors benefit employment inclusion rate
ASBRR	Alberta seniors benefit reduction rate [senior type]
ASBSSOPT	Alberta seniors benefit 1 senior couple option [1=model separately,2=model as senior couples]

1.3.3.6.8 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
GSTAXM	GST additional credit exemption
GSTASPFLAG	Maximum GST additional credit for single parents flag
GSTCTUNC	GST credit take up by number of children

1.3.3.8 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
ACBC1	Alberta Child benefit per child aged 0 - 6
ACBC2	Alberta Child benefit per child aged 7 - 11
ACBC3	Alberta Child benefit per child aged 12- 15
ACBC4	Alberta Child benefit per child aged 16- 17
QCBCFLG	Quebec Child benefit flag for Quebec calculation methodology
QCBC1	Quebec Child benefit for 1st child
QCBC2	Quebec Child benefit for 2nd child
QCBC3	Quebec Child benefit for 3rd child
QCBCS	Quebec Child benefit supplement child aged 12-17
PYINC	Deflator to calculate previous year income

1.3.3.10   Provincial Children Programs

1.3.3.10.1   Newfoundland
NCBFLG	Newfoundland child benefit activation flag
NCB1	Nfld. child benefit for first child
NCB2	Nfld. child benefit for second child
NCB3	Nfld. child benefit for third child
NCB4	Nfld. child benefit for 4th and subsequent child
NCBTD	Nfld. child benefit family income turndown

| NCBPO | Nfld. child benefit family income phase out |
| NCBPI | Nfld. child benefit program phase in |

1.3.3.10.2 New Brunswick

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

1.3.3.10.3 Nova Scotia

VCBFLG	NS child benefit activation flag
VCBTD	NS child benefit turndown
VCBBAS1	NS child benefit for first child
VCBBAS2	NS child benefit for second child
VCBBAS3	NS child benefit for third or additional child
VCBPO	NS child benefit family income phase out

1.3.3.10.4 Ontario

OCCEAFLG	Ont. Child Care Expense Credit activation flag
OCCEAPCT	Ont. Child Care Expense Credit qualifying percentage
OCCEAYNG	Ont. Child Care Expense Credit allowance per child
OCCEATD	Ont. Child Care Expense Credit family income turndown
OCCEARR	Ont. Child Care Expense Credit benefit reduction rate
OCWISFLG	Ont. Child Care Working Income Supplement activation flag
OCWISTD	Ont. Child Care Working Income Supplement minimum earnings
OCWISRR	Ont. Child Care Working Income Supplement Rate [children][rr]
OCWISSP	Ont. Child Care Working Income Supplement maximum benefit for single parents

1.3.3.10.5 Saskatchewan

| SCBFLG | Sask Child Benefit activation flag |
| SCB1 | Sask Child Benefit max for 1st child |

SCB2	Sask Child Benefit max for 2nd child
SCB3	Sask Child Benefit max for 3rd and additional child
SCBTD1	Sask Child Benefit 1st turndown
SCBTD2	Sask Child Benefit 2nd turndown
SCBRR1	Sask Child Benefit 1st reduction rate [number of kids]
SCBRR2	Sask Child Benefit 2nd reduction rate [number of kids]
SESCI	Sask Employment Supplement cut in level
SESMXIP	Sask Employment Supplement maximum benefit income point
SESTD	Sask Employment Supplement turndown level
SESR	Sask Employment Supplement benefit rate [number of kids]
SESRR	Sask Employment Supplement reduction rate
SESPI	Sask Employment Supplement phase-in

1.3.3.10.6 Alberta

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

1.3.3.10.7 British Columbia

BCFBFLAG	Activate B.C. Family Bonus Program
BCFBBAS	B.C. Family Bonus amount per child
BCFBTD	B.C. Family Bonus Turndown
BCFBRR	B.C. Family Bonus multiple child reduction rate
BCFBRRS	B.C. Family Bonus single child reduction rate
BCFBPI	B.C. Family Bonus phase-in
BCEIBFLG	Activate B.C. Earned Income Benefit Program
BCBEIS1	B.C. Earned Income Benefit for first child
BCBEIS2	B.C. Earned Income Benefit for second child
BCBEIS3	B.C. Earned Income Benefit for each additional child
BCBERR1	B.C. EIB reduction rate for families with 1 child
BCBERR2	B.C. EIB reduction rate for families with 2

	children
BCBERR3	B.C. EIB reduction rate for families with 3+ children
BCBEMX	B.C. Earned Income Benefit Income Reduction
BCBEITD	B.C. Earned Income Benefit Turndown
BCEIBPI	B.C. Earned Income Benefit Income Phase In
BCFBIFS	Activate B.C. Family Bonus to include Federal NCS
BCFBNCS1	B.C. Family Bonus National Child Supplement for first child
BCFBNCS2	B.C. Family Bonus National Child Supplement for second child
BCFBNCS3	B.C. Family Bonus National Child Supplement for each additional child
BCFBNCSRR1	B.C. Family Bonus NCS reduction rate for families with 1 child
BCFBNCSRR2	B.C. Family Bonus NCS reduction rate for families with 2 children
BCFBNCSRR3	B.C. Family Bonus NCS reduction rate for families with 3+ children
BCFBNCSTD	B.C. Family Bonus National Child Supplement Turndown

1.3.3.11 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]
SAPFLAG	Social assistance predicted value flag
SATARGET	Social assistance target for predicted SA

1.3.3.12 Federal Refundable Medical Expense Supplement

MEDREMIN	Minimum earnings for refundable medical expense supplement
MEDRRATE	Proportion of expenses allowed for medical expense supplement
MEDRMAX	Maximum expenses allowed for medical expense supplement
MEDRRR	Reduction rate for the medical expense supplement

1.3.3.13 Federal relief for heating expenses

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

1.3.3.14   Nova Scotia Direct Assistance Program

VDAFLAG	NS Direct assistance benefit flag
VDASB	NS Direct assistance benefit for singles
VDACB	NS Direct assistance benefit for couples
VDASI	NS Direct assistance maximum income for singles
VDACI	NS Direct assistance maximum income for couples
VDAFWC	NS Direct assistance benefit for families with children flag

1.3.4   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

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
ALEXDEDFLG	Other employment expenses deducted after total income calculation
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
CPPLT60	CPP/QPP Contributions Take up (under 60) by earnings with CPP income

CPP60T64	CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income
CPPGT64	CPP/QPP Contributions Take up (over 64) by earnings with CPP income
CPPSEDEDFLG	CPP/QPP contribution deduction for self-employed earnings flag
CPPSEDFRC	CPP/QPP contribution deduction fraction for self-employed earnings

1.3.5.1.3 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
CCESYNG	CCEA young child limit for full-time students
CCESOLD	CCEA old child limit for full-time students
CCEROPT	Child care expense deduction recipient [1=mother,2=lower income]
CCEZOPT	CCE young kid optimization rules [1=use, 2=zero, 3=optimize]

1.3.5.1.5 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
BXMS	Basic personal exemption supplement
BXMSRR	Basic personal exemption supplement reduction rate
BXMSPI	Basic personal exemption supplement phase in

1.3.5.2.2 Age 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

1.3.5.2.3   Married Exemption / Amount

MXM	Married exemption/amount
MXMT	Married exemption/amount turndown level

1.3.5.2.4   Married Equivalent Exemption / Amount

EMXM	Married equivalent exemption/amount
EMXMT	Married equivalent exemption/amount turndown level

1.3.5.2.5   Exemption for Old Dependent Children

OCXM	Exemption for old dependent child
OCXMT	Exemption turndown for old dependent child
OCXMR	Exemption reduction rate for old dependent child

1.3.5.2.6   Exemption / Amount for Dependent Children

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

1.3.5.3   Other Deductions from Net Income

1.3.5.3.1   Capital Gains Deduction

CAPGFLAG	Capital gains deduction flag

1.3.5.3.2   Interest and Dividend Income Deduction

YINDL	Maximum interest and dividend income deduction
CGIFLAG	Capital gains inclusion in interest income deduction flag

1.3.5.3.3   Pension Income Deduction / Amount

YPNOPT	Pension income deduction/credit option [1=deduction,2=credit]
YPNDL	Maximum pension income deduction/amount

1.3.5.3.4   Medical Expense Deduction / Amount

MDCROPT	Medical and charitable deduction/credit option [1=deduction,2=credit]

1.3.5.3.5   Charitable Donation Deduction / Amount

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 |

1.3.5.3.6   Disability Deduction / Amount

| DISOPT | Disability deduction/credit option [1=deduction,2=credit] |
| MAXDX | Maximum disability deduction/amount |

1.3.5.3.7   Education Deduction / Amount

EDUCOPT	Education deduction/credit option [1=deduction,2=credit]
EDXPM	Education amount per month
MAXET	Maximum on transfer of education and tuition amount

1.3.5.3.8   Caregiver Tax Credit

CGTC	Caregiver Tax Credit
CGTCFLG	Caregiver Tax Credit activation flag
CGTCTC	Caregiver tax credit take-up rate by age of elderly [age,rate]
CGTCTD	Caregiver Tax Credit Turn Down Income
CGTCTK	Caregiver tax credit take-up rate by income level [employment income,rate]

1.3.5.4   Federal Taxes

1.3.5.4.1   UI Contributions

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

1.3.5.4.2   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
CPPLT60	CPP/QPP Contributions Take up (under 60) by earnings with CPP income
CPP60T64	CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income
CPPGT64	CPP/QPP Contributions Take up (over 64) by

	earnings with CPP income
CPPSEDEDFLG	CPP/QPP contribution deduction for self-employed earnings flag
CPPSEDFRC	CPP/QPP contribution deduction fraction for self-employed earnings

1.3.5.4.3   Basic Federal Tax

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

1.3.5.4.4   Federal Surtax

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

1.3.5.4.5   Federal Surtax Reduction

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

1.3.5.4.6   Federal Tax Reduction

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

1.3.5.4.7   Federal Alternate Minimum Tax

AMTEX	Alternate minimum tax: exemption level
AMTTX	Alternate minimum tax rate
AMTRPFLG	RRSP/RPP included in Alternate minimum tax (1=included)

1.3.5.4.8   Québec Tax Abatement

| QTAP | Quebec tax abatement proportion of basic federal tax |

1.3.5.5   Provincial Taxes

| IMSHTOPT | Paid rent and property tax imputation option |

1.3.5.5.1   Newfoundland

| 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

1.3.5.5.1.1   Newfoundland Tax on taxable income

NTXFLG	NFLD tax on taxable income activation flag
NMXM	NFLD married amount
NMXMT	NFLD married amount turndown level
NEMXM	NFLD equivalent to married amount
NEMXMT	NFLD equivalent to married turndown level
NPNTCR	NFLD provincial non-refundable tax credit rate
NBXM	NFLD Basic Personal Exemption/amount
NAXM	NFLD Age Amount
NAXRR	NFLD Age Amount credit reduction rate
NAXTD	NFLD Age Amount net income turndown
NAXPI	NFLD Age Amount phase in rate for 1994 and beyond
NYPNDL	NFLD Pension Income Deduction Amount
NCHATL1	NFLD Charitable Donations amount level 1
NCHATR1	NFLD Charitable Donations tax credit rate 1
NCHATR2	NFLD Charitable Donations tax credit rate 2
NMAXDX	NFLD Maximum Disability deduction/amount
NEDXPM	NFLD Education Amount per month
NPTX	NFLD tax table [taxable income,basic provincial tax]
NMAXET	NFLD maximum on transfer of education and tuition amount
NCGTC	NFLD Caregiver Tax Credit
NCGTCFLG	NFLD Caregiver Tax Credit activation flag
NCGTCTC	NFLD Caregiver tax credit take-up rate by age of elderly [age,rate]
NCGTCTD	NFLD Caregiver Tax Credit Turn Down Income
NCGTCTK	NFLD Caregiver tax credit take-up rate by income level [employment income,rate]
NDTCR	NFLD dividend tax credit rate

NAMTOPT	NFLD alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)
NAMTTX	NFLD amt rate as tax on adjusted income
NAMTPCTF	NFLD amt rate as pct of additional fed tax due to minimum tax

1.3.5.5.2 Prince Edward Island

PPTF	P.E.I. provincial tax fraction
PSCI	P.E.I. provincial tax above which surtax applies
PSF	P.E.I. provincial surtax rate
PPTC	P.E.I. political contribution table [total donations,donation allowed]
PPTCBEN	Maximum P.E.I. political tax credit allowed
PLVCMAX	Maximum P.E.I. labour-sponsored funds tax credit allowed
PLVCRT	Percent of P.E.I. labour-sponsored funds cost allowed as credit
PTRBAS	Base PEI low income tax reduction
PTRSP	PEI low income tax reduction for spouse or equivalent-to-spouse
PTRKID	PEI low income tax reduction for dependent child
PTRTD	PEI low income tax reduction Turndown
PTRRR	PEI low income tax reduction Reduction Rate

1.3.5.5.2.1   Prince Edward Island Tax on taxable income

PTXFLG	P.E.I. tax on taxable income activation flag
PMXM	P.E.I. married amount
PMXMT	P.E.I. married amount turndown level
PEMXM	P.E.I. equivalent to married amount
PEMXMT	P.E.I. equivalent to married turndown level
PPNTCR	P.E.I. provincial non-refundable tax credit rate
PBXM	P.E.I. Basic Personal Exemption/amount
PAXM	P.E.I. Age Amount
PAXRR	P.E.I. Age Amount credit reduction rate
PAXTD	P.E.I. Age Amount net income turndown
PAXPI	P.E.I. Age Amount phase in rate for 1994 and beyond
PYPNDL	P.E.I. Pension Income Deduction Amount
PCHATL1	P.E.I. Charitable Donations amount level 1
PCHATR1	P.E.I. Charitable Donations tax credit rate 1
PCHATR2	P.E.I. Charitable Donations tax credit rate 2
PMAXDX	P.E.I. Maximum Disability deduction/amount
PEDXPM	P.E.I. Education Amount per month
PPTX	P.E.I. tax table [taxable income,basic provincial tax]
PMAXET	P.E.I. maximum on transfer of education and tuition amount
PCGTC	P.E.I. Caregiver Tax Credit

PCGTCFLG	P.E.I. Caregiver Tax Credit activation flag
PCGTCTC	P.E.I. Caregiver tax credit take-up rate by age of elderly [age,rate]
PCGTCTD	P.E.I. Caregiver Tax Credit Turn Down Income
PCGTCTK	P.E.I. Caregiver tax credit take-up rate by income level [employment income,rate]
PDTCR	P.E.I. dividend tax credit rate
PAMTOPT	P.E.I. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)
PAMTTX	P.E.I. amt rate as tax on adjusted income
PAMTPCTF	P.E.I. amt rate as pct of additional fed tax due to minimum tax

1.3.5.5.3 Nova Scotia

VPTF	Nova Scotia provincial tax fraction
VSCI	Nova Scotia provincial tax above which surtax applies
VSCI2	Nova Scotia provincial tax above which surtax applies (2nd level)
VSF	Nova Scotia provincial surtax rate
VSF2	Nova Scotia provincial surtax rate (2nd level)
VPTC	Nova Scotia political contribution table [total donations,donation allowed]
VPTCBEN	Maximum Nova Scotia political tax credit allowed
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
VPHOPT	Nova Scotia pharmacare premium option (1=GIS, 2=income)
VPHPREM	Nova Scotia pharmacare premium
VPHTC	Nova Scotia pharmacare refundable tax credit
VPHTD	Nova Scotia pharmacare tax credit turndown
VPHTDC	Nova Scotia pharmacare tax credit turndown for couples
VPHRR	Nova Scotia pharmacare tax credit reduction rate
VTRBAS	Nova Scotia tax reduction basic amount
VTRSP	Nova Scotia tax reduction spouse amount
VTREM	Nova Scotia tax reduction equivalent to spouse amount

VTRKID	Nova Scotia tax reduction child amount
VTRTD	Nova Scotia tax reduction family income turndown
VTRRR	Nova Scotia tax reduction family income reduction rate
VLVCMAX	Maximum N.S. labour-sponsored funds tax credit allowed
VLVCRT	Percent of N.S. labour-sponsored funds cost allowed as credit

1.3.5.5.3.1   Nova Scotia Tax on taxable income

VTXFLG	N.S. tax on taxable income activation flag
VMXM	N.S. married amount
VMXMT	N.S. married amount turndown level
VEMXM	N.S. equivalent to married amount
VEMXMT	N.S. equivalent to married turndown level
VPNTCR	N.S. provincial non-refundable tax credit rate
VBXM	N.S. Basic Personal Exemption/amount
VAXM	N.S. Age Amount
VAXRR	N.S. Age Amount credit reduction rate
VAXTD	N.S. Age Amount net income turndown
VAXPI	N.S. Age Amount phase in rate for 1994 and beyond
VYPNDL	N.S. Pension Income Deduction Amount
VCHATL1	N.S. Charitable Donations amount level 1
VCHATR1	N.S. Charitable Donations tax credit rate 1
VCHATR2	N.S. Charitable Donations tax credit rate 2
VMAXDX	N.S. Maximum Disability deduction/amount
VEDXPM	N.S. Education Amount per month
VPTX	N.S. tax table [taxable income,basic provincial tax]
VMAXET	N.S. maximum on transfer of education and tuition amount
VCGTC	N.S. Caregiver Tax Credit
VCGTCFLG	N.S. Caregiver Tax Credit activation flag
VCGTCTC	N.S. Caregiver tax credit take-up rate by age of elderly [age,rate]
VCGTCTD	N.S. Caregiver Tax Credit Turn Down Income
VCGTCTK	N.S. Caregiver tax credit take-up rate by income level [employment income,rate]
VDTCR	N.S. dividend tax credit rate
VAMTOPT	N.S. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)
VAMTTX	N.S. amt rate as tax on adjusted income
VAMTPCTF	N.S. amt rate as pct of additional fed tax due to minimum tax

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
BLVCMAX	Maximum N.B. labour-sponsored funds tax credit allowed
BLVCRT	Percent of N.B. labour-sponsored funds cost allowed as credit

1.3.5.5.4.1   New Brunswick Tax on taxable income

BTXFLG	N.B. tax on taxable income activation flag
BMXM	N.B. married amount
BMXMT	N.B. married amount turndown level
BEMXM	N.B. equivalent to married amount
BEMXMT	N.B. equivalent to married turndown level
BPNTCR	N.B. provincial non-refundable tax credit rate
BBXM	N.B. Basic Personal Exemption/amount
BAXM	N.B. Age Amount
BAXRR	N.B. Age Amount credit reduction rate
BAXTD	N.B. Age Amount net income turndown
BAXPI	N.B. Age Amount phase in rate for 1994 and beyond
BYPNDL	N.B. Pension Income Deduction Amount
BCHATL1	N.B. Charitable Donations amount level 1
BCHATR1	N.B. Charitable Donations tax credit rate 1
BCHATR2	N.B. Charitable Donations tax credit rate 2
BMAXDX	N.B. Maximum Disability deduction/amount
BEDXPM	N.B. Education Amount per month
BPTX	N.B. tax table [taxable income,basic provincial tax]
BMAXET	N.B. maximum on transfer of education and tuition amount
BCGTC	N.B. Caregiver Tax Credit
BCGTCFLG	N.B. Caregiver Tax Credit activation flag
BCGTCTC	N.B. Caregiver tax credit take-up rate by age of elderly [age,rate]
BCGTCTD	N.B. Caregiver Tax Credit Turn Down Income
BCGTCTK	N.B. Caregiver tax credit take-up rate by income level [employment income,rate]
BDTCR	N.B. dividend tax credit rate
BAMTOPT	N.B. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

| BAMTTX | N.B. amt rate as tax on adjusted income |
| BAMTPCTF | N.B. amt rate as pct of additional fed tax due to minimum tax |

1.3.5.5.5   Québec

1.3.5.5.5.1   Net income

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

QALEXP	Quebec proportion of other allowable employment expenses to use
QCAPGIR	Quebec capital gains inclusion rate
QCPPOPT	Quebec CPP/QPP contribution deduction/credit option [1=deduction,2=credit]
QDGUR	Quebec dividend gross-up rate
QDUESOPT	Quebec Dues Tax Credit option
QEAMAX	Quebec maximum employment allowance deduction
QEEXPDED	Quebec employment expenses deduction application flag
QEAP	Proportion of earnings for Quebec employment allowance deduction
QNTCR	Quebec nominal tax credit rate
QTUIOPT	Quebec tuition tax credit option
QUICOPT	Quebec UI contributions deduction/credit option [1=deduction,2=credit]
QSPBFLAG	Quebec inclusion of social program benefits in income flag

1.3.5.5.5.1.1   Child Care Expenditures

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower 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)
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option

[1=deduction,2=refundable credit]

1.3.5.5.5.2 Taxable Income and Individual Exemptions

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

QBXM	Quebec basic personal exemption/amount
QCAPGFLAG	Capital gains deduction flag
QCHATNF	Quebec charitable donations maximum % net income
QGIFTOPT	Quebec gifts as tax credit
QGIFTFLG	Quebec max to gifts to Federal/Province/Crown activation flag
QGIFTHCR	Quebec higher tax credit on large gifts activation flag
QGIFTL1	Quebec minimum gift limit subject to higher credit rate
QGFTCR	Quebec credit rate for gifts over upper limit
QEMPLOFLAG	Database variable(emplo) activation flag
QMAXDX	Quebec maximum disability deduction/amount
QSFDISFLAG	Quebec Simplified Form Disability tax credit inclusion flag
QNORTHFLAG	Database variable(north) activation flag
QNTCR	Quebec nominal tax credit rate
QPARTLOFLAG	Database variable(partlo) activation flag
QREFOPT	Quebec deduction/credit option [1=deduction,2=credit]
QREPNETFG	Social program repayments reduce Quebec net income flag
QSTD	Quebec standard deduction from net income
QYIDL	Quebec deduction limit for investment income
QCALRFLG	Quebec combined age, living alone retirement credit
QNFSDED	Quebec deduction of net federal supplements (SPA and GIS) from net income flag
QSADED	Quebec deduction of social assistance benefits from net income flag

1.3.5.5.5.2.1 Age tax credit

QAXM	Quebec age exemption/amount
QAXPI	Quebec age exemption reduction phase in
QAXRR	Quebec age exemption reduction rate
QAXTD	Quebec age exemption income turn down

1.3.5.5.5.2.2   Health Services Fund

QHSC	Quebec Health Services Fund Contribution table
QHSCDIR	Quebec Health Services Fund Contribution Dividend incluion rate
QHSCFLAG	Quebec Health Services Fund Contribution calculation flag
QHSOASFG	Quebec Health Services Fund Contribution OAS Deduction flag

1.3.5.5.5.2.3   Medical Expenses

QMEDALL	Quebec medical allowance maximum lower limit
QMEDANF	Quebec medical allowance lower limit net income fraction
QMEDOPT	Quebec Medical Tax Credit option

1.3.5.5.5.2.4   Retirement income credit

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

1.3.5.5.5.3   Family related deductions or credits

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

QBXM	Quebec basic personal exemption/amount
QNTCR	Quebec nominal tax credit rate
QPSXM	Quebec post-secondary exemption/amount
QREFOPT	Quebec deduction/credit option [1=deduction,2=credit]
QCALRFLG	Quebec combined age, living alone retirement credit

1.3.5.5.5.3.1   Dependant exemption/credit

QCXMOPT	Quebec child exemption method option (1=pre-86 2=86+)
QOCT	Quebec exemption turndown for children 18 and over
QOCX	Quebec exemption for children 18 and over
QYCT	Quebec exemption turndown for children 16 or 17
QYCX	Quebec exemption for children 16 or 17
QYCXM1	Quebec dependent child #1 amount
QYCXM2	Quebec dependent child #2 amount

1.3.5.5.5.3.2   Living alone exemption/credit

QLAXM	Quebec living alone exemption/amount
QLAXPI	Quebec living alone phase-in
QLAXRR	Quebec living alone reduction rate
QLAXTD	Quebec living alone turn down
QLPXM	Quebec lone parent exemption/amount

1.3.5.5.5.3.3   Married exemption/credit

QMXM	Quebec married exemption/amount
QMXT	Quebec married exemption turndown

1.3.5.5.5.3.4   Medical exemption/credit

QMEDANF	Quebec medical allowance lower limit net income fraction
QMEDOPT	Quebec Medical Tax Credit option

1.3.5.5.5.4   Taxable income and non-refundable credits

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

QBXM	Quebec basic personal exemption/amount
QCRDFLG	Quebec income credit flag [1=if social contribution are deducted]
QDTCR	Quebec dividend tax credit rate
QDUESOPT	Quebec Dues Tax Credit option
QNTCR	Quebec nominal tax credit rate
QREFOPT	Quebec deduction/credit option [1=deduction,2=credit]
QTUIOPT	Quebec tuition tax credit option
QTX	Quebec income tax table [taxable income,basic provincial tax]
QITSFSEW	Quebec improved tax system for self-employed worker activation flag
QITSSEF	Quebec percentage of self-employ CPP/QPP contributions to convert to deduction

1.3.5.5.5.4.1   Alternative minimum tax

QAMTTX	QAMTX tax rate
QAMTX	QAMTX exemption level
QAMTXFLG	Quebec alternative minimum tax, QAMTX, activation flag
QAMTXREF	Quebec alternative minimum tax 1995 reform indicator (flag)
QAMTXSTKFLG	QAMTX stock option deduction inclusion (1=stk can be deducted)

QCAPAMTX	QAMTX taxable capital ratio
QCAPGIR	Quebec capital gains inclusion rate
QCAPRAT	QAMTX capital gains ratio
QDGUR	Quebec dividend gross-up rate
QDIVRAT	QAMTX dividends ratio
QEMPLOFLAG	Database variable(emplo) activation flag
QPARTLOFLAG	Database variable(partlo) activation flag

1.3.5.5.5.4.2 Child care credit

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower limit
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]
QCCETCR	Refundable CCE credit rate [net income, % cce claimable]

1.3.5.5.5.4.3 Family Allowances

| QFARFLAG | Quebec family allowance repayment flag |

1.3.5.5.5.4.4 Family Tax Reduction

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

1.3.5.5.5.4.5 Political Contribution

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

1.3.5.5.5.4.6 Labour sponsored funds tax credit

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

1.3.5.5.5.4.7 Surtax and Anti-Poverty Fund

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

1.3.5.5.5.4.8 Tax reduction

QTRBE	Quebec Tax Reduction Breakeven
QTROPT	Quebec Tax Reduction calcualtion option 1=universal 2=income tested
QTRP	Quebec tax Reduction proportion

1.3.5.5.5.4.9 Simplified Tax System

QSFOPT	Quebec Simplified Form Option (1=general 2=simplified 3=optimized)
QSFTC	Quebec Simplified Form tax credit
QSFSMXI	Quebec simplified form spouse maximum income for work sheet
QSFDISFLAG	Quebec Simplified Form Disability tax credit inclusion flag

1.3.5.5.5.5   Refundable Tax Credits

The following parameter applies in many groups of parameters.

PYINC	Deflator to calculate previous year income

1.3.5.5.5.5.1 Child care credit

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower limit
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]
QCCETCR	Refundable CCE credit rate [net income, % cce claimable]

1.3.5.5.5.5.2 Consumer tax credit

QCTCDEPA	Quebec consumer tax credit dependant amount
QCTCFLAG	Quebec consumer tax credit activation flag
QFAMDED	Quebec Family related deduction on income in refundable credits
QSTRBCRD	Quebec sales tax rebate base credit
QSTRCHILD	Quebec sales tax rebate children dependent credit
QSTRFLAG	Quebec sales tax rebate activation flag
QSTRFTP3	Quebec sales tax rebate family type 3 credit
QSTRFTP4	Quebec sales tax rebate family type 4 credit
QSTROPT	Quebec sales tax rebate option=1 based on imigis, =2 otherwise
QSTRRR	Quebec sales tax rebate reduction rate

1.3.5.5.5.5.3 Family allowance tax credit

QFATCMIN	QFATC minimum benefit paid
QFATCMNK	QFATC Minimum benefits by kid rank
QFATCMRR	QFATC turn down income levels and reduction rate for married parents

QFATCMXK	QFATC Maximum benefits by kid rank
QFATCOPT	Quebec Family Allowance Tax Credit Option tranfer=1, tax credit=2
QFATCSRR	QFATC turn down income levels and reduction rate for single parent
QFATCSUP	Quebec Family Allowance Tax Credit Supplement for single parent
QFATCTK	QFATC Take-up rates by total income
QFATD4K	QFATC turn down income for 4 children and more
QFATD4KI	QFATC turn down income increase by child for 4 children and more
QFATCK6	QFATC Supplement for kids under 6 in large families [#kids][#kids<6]
QFATCHIRR	QFATC High income reduction rate
QFATCHITD	QFATC High income turndown
QFATCK6PYR	QFATC supplement for kids under 6 phase out year proportion
QFATCK6YR	QFATC Supplement for kids under 6 phase out year
QFAMNETI	Quebec family allowance tax credit net income concept flag

1.3.5.5.5.5.4 *Housing parent tax credit*

QHPTC	Quebec Housing Parent Tax Credit
QHPTCFLG	Quebec Housing Parent Tax Credit activation flag
QHPTCTC	QHPTC take-up rate by age of elderly [age,rate]
QHPTCTK	QHPTC take-up rate by income level [employment income,rate]

1.3.5.5.5.5.5 *Income definition*

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

1.3.5.5.5.5.6 *Property tax credit*

| QFAMDED | Quebec Family related deduction on income in refundable credits |
| QPTRGISB | Quebec property tax rebate GIS bonus |

QPTRMTP	Quebec property tax minimum tax per person
QPTRMTR	Quebec property tax maximum tax for reduction
QPTRRR	Quebec property tax rebate reduction rate
QPTRTF	Quebec property tax fraction
QRTRFLAG	Quebec real estate rebate activation flag

1.3.5.5.5.5.7   Tax credit for medical expenses

QMRTCFLG	Quebec refundable tax credits for medical expenses activation flag
QMEDRMIN	Minimum earnings for Quebec refundable tax credit for medical expenses
QMEDRATE	Proportion of expenses allowed for refundable tax credit for medical expenses
QMEDRMAX	Maximum expenses allowed for Que. refundable tax credit for medical expenses
QMEDINC	Income definition for Que. refundable tax credit for medical expenses
QMEDRTD	Turndown level for Que. refundable tax credit for medical expenses
QMEDRRR	Reduction rate for the Que. refundable tax credit for medical expenses

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
OLVCMAX	Maximum Ont. labour-sponsored funds tax credit allowed
OLVCRT	Percent of Ont. labour-sponsored funds cost allowed as credit
OTXDVMAX	Maximum taxpayer dividend
OTXDVMIN	Minimum taxpayer dividend for people with non-zero taxes
OPYTAX	Estimate of previous year's Ontario taxes

1.3.5.5.6.1   Ontario Tax on taxable income

OTXFLG	Ont. tax on taxable income activation flag
OMXM	Ont. married amount
OMXMT	Ont. married amount turndown level
OEMXM	Ont. equivalent to married amount
OEMXMT	Ont. equivalent to married turndown level
OPNTCR	Ont. provincial non-refundable tax credit rate
OBXM	Ont. Basic Personal Exemption/amount
OAXM	Ont. Age Amount
OAXRR	Ont. Age Amount credit reduction rate
OAXTD	Ont. Age Amount net income turndown
OAXPI	Ont. Age Amount phase in rate for 1994 and beyond
OYPNDL	Ont. Pension Income Deduction Amount
OCHATL1	Ont. Charitable Donations amount level 1
OCHATR1	Ont. Charitable Donations tax credit rate 1
OCHATR2	Ont. Charitable Donations tax credit rate 2

OMAXDX	Ont. Maximum Disability deduction/amount
OEDXPM	Ont. Education Amount per month
OPTX	Ont. tax table [taxable income,basic provincial tax]
OMAXET	Ont. maximum on transfer of education and tuition amount
OCGTC	Ont. Caregiver Tax Credit
OCGTCFLG	Ont. Caregiver Tax Credit activation flag
OCGTCTC	Ont. Caregiver tax credit take-up rate by age of elderly [age,rate]
OCGTCTD	Ont. Caregiver Tax Credit Turn Down Income
OCGTCTK	Ont. Caregiver tax credit take-up rate by income level [employment income,rate]
ODTCR	Ont. dividend tax credit rate
OAMTOPT	Ont. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)
OAMTTX	Ont. amt rate as tax on adjusted income
OAMTPCTF	Ont. amt rate as pct of additional fed tax due to minimum tax
OCGIRFLG	Ont. Capital Gains Inclusion Rate Activation Flag
OCAPGIR	Ont. Capital Gains Inclusion Rate

1.3.5.5.7   Manitoba

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

1.3.5.5.7.1   Manitoba Cost of Living Tax 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
MCFINCRR	Manitoba cost-of-living family income reduction rate
MCBCR	Manitoba cost-of-living basic credit rate

1.3.5.5.7.2 Manitoba Tax Reduction

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]
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
MTRNIOS	Manitoba tax reduction net income offset

1.3.5.5.7.3 Manitoba Surtax

MSTC	Manitoba surtax cut-in
MSTR	Manitoba surtax rate
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

1.3.5.5.7.4 Manitoba Property Taxes

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
MPFINCRR	Manitoba property tax credit family income reduction rate
MPMINC	Manitoba property tax credit minimum credit
MPMNTH	Manitoba property tax minimum threshold
MHMASOPT	Manitoba homeowner assistance option (1=Model 2=database)
MSCHFLAG	Manitoba school tax assistance activation flag
MSCHAGE	Manitoba school tax minimum age

MSCHMNTH	Manitoba school tax minimum threshold
MSCHTD	Manitoba school tax turndown
MSCHRND	Manitoba school tax assistance rounding unit
MSCHBXM	Manitoba school tax basic amount
MSCHRR	Manitoba school tax reduction rate

1.3.5.5.7.5   Manitoba Tax on taxable income

MTXFLG	Man. tax on taxable income activation flag
MMXM	Man. married amount
MMXMT	Man. married amount turndown level
MEMXM	Man. equivalent to married amount
MEMXMT	Man. equivalent to married turndown level
MPNTCR	Man. provincial non-refundable tax credit rate
MBXM	Man. Basic Personal Exemption/amount
MAXM	Man. Age Amount
MAXRR	Man. Age Amount credit reduction rate
MAXTD	Man. Age Amount net income turndown
MAXPI	Man. Age Amount phase in rate for 1994 and beyond
MYPNDL	Man. Pension Income Deduction Amount
MCHATL1	Man. Charitable Donations amount level 1
MCHATR1	Man. Charitable Donations tax credit rate 1
MCHATR2	Man. Charitable Donations tax credit rate 2
MMAXDX	Man. Maximum Disability deduction/amount
MEDXPM	Man. Education Amount per month
MPTX	Man. tax table [taxable income,basic provincial tax]
MMAXET	Man. maximum on transfer of education and tuition amount
MCGTC	Man. Caregiver Tax Credit
MCGTCFLG	Man. Caregiver Tax Credit activation flag
MCGTCTC	Man. Caregiver tax credit take-up rate by age of elderly [age,rate]
MCGTCTD	Man. Caregiver Tax Credit Turn Down Income
MCGTCTK	Man. Caregiver tax credit take-up rate by income level [employment income,rate]
MDTCR	Man. dividend tax credit rate
MAMTOPT	Man. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)
MAMTTX	Man. amt rate as tax on adjusted income
MAMTPCTF	Man. amt rate as pct of additional fed tax due to minimum tax

1.3.5.5.8   Saskatchewan

SPTF	Saskatchewan provincial tax fraction
SFTAX	Saskatchewan provincial flat surtax rate on net income

SDSRA	Saskatchewan deficit surtax reduction rate
SDSF	Saskatchewan provincial deficit surtax fraction
SSF	Saskatchewan provincial high income surtax fraction
SSCI	Saskatchewan surtax cut-in
STRBR	Saskatchewan basic provincial tax reduction
SSTR	Saskatchewan spousal & married equivalent tax reduction
STRCL	Saskatchewan child tax reduction limit
STRPC	Saskatchewan tax reduction per child
STRSC	Saskatchewan tax reduction for senior citizens
SRDOPT	Saskatchewan tax reduction calculation option
STRRR	Saskatchewan tax reduction reduction rate
STRBA	Saskatchewan tax reduction base amount
SLVCMAX	Maximum Sask. labour-sponsored funds tax credit allowed
SLVCRT	Percent of Sask. labour-sponsored funds cost allowed as credit
SSTCFLAG	Sask. sales tax credit activation flag
SSTCBAS	Sask. sales tax credit base amount
SSTCBASTD	Sask. sales tax credit base amount turndown
SSTCSP	Sask. sales tax credit spousal amount
SSTCSPTD	Sask. sales tax credit spousal amount turndown
SSTCKID	Sask. sales tax credit child amount
SSTC1KIDTD	Sask. sales tax credit child amount turndown if only 1 child
SSTC2KIDTD	Sask. sales tax credit child amount turndown if more than 1 child
SSTCRR	Sask. sales tax credit reduction rate
SSTCBASPIR	Sask. sales tax credit base amount phase in rate
SSTCPI	Sask. sales tax credit phase in

1.3.5.5.8.1   Saskatchewan Tax on taxable income

STXFLG	Sask. tax on taxable income activation flag
SMXM	Sask. married amount
SMXMT	Sask. married amount turndown level
SEMXM	Sask. equivalent to married amount
SEMXMT	Sask. equivalent to married turndown level
SPNTCR	Sask. provincial non-refundable tax credit rate
SBXM	Sask. Basic Personal Exemption/amount
SAXM	Sask. Age Amount
SAXRR	Sask. Age Amount credit reduction rate
SAXTD	Sask. Age Amount net income turndown
SAXPI	Sask. Age Amount phase in rate for 1994 and beyond
SYPNDL	Sask. Pension Income Deduction Amount
SCHATL1	Sask. Charitable Donations amount level 1

SCHATR1	Sask. Charitable Donations tax credit rate 1
SCHATR2	Sask. Charitable Donations tax credit rate 2
SMAXDX	Sask. Maximum Disability deduction/amount
SEDXPM	Sask. Education Amount per month
SPTX	Sask. tax table [taxable income,basic provincial tax]
SMAXET	Sask. maximum on transfer of education and tuition amount
SCGTC	Sask. Caregiver Tax Credit
SCGTCFLG	Sask. Caregiver Tax Credit activation flag
SCGTCTC	Sask. Caregiver tax credit take-up rate by age of elderly [age,rate]
SCGTCTD	Sask. Caregiver Tax Credit Turn Down Income
SCGTCTK	Sask. Caregiver tax credit take-up rate by income level [employment income,rate]
SDTCR	Sask. dividend tax credit rate
SAMTOPT	Sask. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)
SAMTTX	Sask. amt rate as tax on adjusted income
SAMTPCTF	Sask. amt rate as pct of additional fed tax due to minimum tax
SCNTC	Sask. non-refundable child tax credit amt per child
SSSTC	Sask. senior supplement tax credit

1.3.5.5.9   Alberta

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

1.3.5.5.9.1   Alberta Tax on taxable income

ATXFLG	Alta tax on taxable income activation flag
AMXM	Alta married amount
AMXMT	Alta married amount turndown level
AEMXM	Alta equivalent to married amount
AEMXMT	Alta equivalent to married turndown level
APNTCR	Alta provincial non-refundable tax credit rate
ABXM	Alta Basic Personal Exemption/amount
AAXM	Alta Age Amount
AAXRR	Alta Age Amount credit reduction rate
AAXTD	Alta Age Amount net income turndown
AAXPI	Alta Age Amount phase in rate for 1994 and

	beyond
AYPNDL	Alta Pension Income Deduction Amount
ACHATL1	Alta Charitable Donations amount level 1
ACHATR1	Alta Charitable Donations tax credit rate 1
ACHATR2	Alta Charitable Donations tax credit rate 2
AMAXDX	Alta Maximum Disability deduction/amount
AEDXPM	Alta Education Amount per month
APTX	Alta tax table [taxable income,basic provincial tax]
AMAXET	Alta maximum on transfer of education and tuition amount
ACGTC	Alta Caregiver Tax Credit
ACGTCFLG	Alta Caregiver Tax Credit activation flag
ACGTCTC	Alta Caregiver tax credit take-up rate by age of elderly [age,rate]
ACGTCTD	Alta Caregiver Tax Credit Turn Down Income
ACGTCTK	Alta Caregiver tax credit take-up rate by income level [employment income,rate]
ADTCR	Alta dividend tax credit rate
AAMTOPT	Alta alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)
AAMTTX	Alta amt rate as tax on adjusted income
AAMTPCTF	Alta amt rate as pct of additional fed tax due to minimum tax

1.3.5.5.10   British Columbia

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 family head income threshold (stc)
CSTSINC	British Columbia spousal income threshold top-up (stc)
CSTKINC	British Columbia kid income threshold top-up (stc)
CSTCR	British Columbia stc reduction rate
CSTC	British Columbia stc amount
CLVCMAX	Maximum B.C. labour-sponsored funds tax credit allowed
CLVCRT	Percent of B.C. labour-sponsored funds cost allowed as credit

1.3.5.5.10.1   British Columbia Tax on taxable income

CTXFLG	B.C. tax on taxable income activation flag
CMXM	B.C. married amount
CMXMT	B.C. married amount turndown level
CEMXM	B.C. equivalent to married amount
CEMXMT	B.C. equivalent to married turndown level
CPNTCR	B.C. provincial non-refundable tax credit rate
CBXM	B.C. Basic Personal Exemption/amount
CAXM	B.C. Age Amount
CAXRR	B.C. Age Amount credit reduction rate
CAXTD	B.C. Age Amount net income turndown
CAXPI	B.C. Age Amount phase in rate for 1994 and beyond
CYPNDL	B.C. Pension Income Deduction Amount
CCHATL1	B.C. Charitable Donations amount level 1
CCHATR1	B.C. Charitable Donations tax credit rate 1
CCHATR2	B.C. Charitable Donations tax credit rate 2
CMAXDX	B.C. Maximum Disability deduction/amount
CEDXPM	B.C. Education Amount per month
CPTX	B.C. tax table [taxable income,basic provincial tax]
CMAXET	B.C. maximum on transfer of education and tuition amount
CCGTC	B.C. Caregiver Tax Credit
CCGTCFLG	B.C. Caregiver Tax Credit activation flag
CCGTCTC	B.C. Caregiver tax credit take-up rate by age of elderly [age,rate]

CCGTCTD	B.C. Caregiver Tax Credit Turn Down Income
CCGTCTK	B.C. Caregiver tax credit take-up rate by income level [employment income,rate]
CDTCR	B.C. dividend tax credit rate
CAMTOPT	B.C. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)
CAMTTX	B.C. amt rate as tax on adjusted income
CAMTPCTF	B.C. amt rate as pct of additional fed tax due to minimum tax

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]
CTPPLQ	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

AAMTOPT   Alta alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

DESCRIPTION

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

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

When AAMTOPT is set to 2, then a percentage (AAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

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              --    Not in effect
ba98.mpr:    1              --    Not in effect
ba99.mpr:    1              --    Not in effect
ba00.mpr:    1              --    Not in effect
ba01.mpr:    1              --    User option
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.mpr
```

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

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 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          --     Not in effect
ba98.mpr:     0.00000          --     Not in effect
ba99.mpr:     0.00000          --     Not in effect
ba00.mpr:     0.00000          --     Not in effect
ba01.mpr:     0.00000          --     Not in effect
ba02.mpr:     0.00000          --     Copied from ba01.mpr
ba03.mpr:     0.00000          --     Copied from ba02.mpr
ba04.mpr:     0.00000          --     Copied from ba03.mpr
ba05.mpr:     0.00000          --     Copied from ba04.mpr
```

AAMTTX   Alta amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
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        --    Not in effect
ba98.mpr:    0.00000        --    Not in effect
ba99.mpr:    0.00000        --    Not in effect
ba00.mpr:    0.00000        --    Not in effect
ba01.mpr:    0.00000        --    Not in effect
ba02.mpr:    0.00000        --    Copied from ba01.mpr
ba03.mpr:    0.00000        --    Copied from ba02.mpr
ba04.mpr:    0.00000        --    Copied from ba03.mpr
ba05.mpr:    0.00000        --    Copied from ba04.mpr
```

AAXM   Alta Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
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          --    Not in effect
ba98.mpr:     0.00          --    Not in effect
ba99.mpr:     0.00          --    Not in effect
ba00.mpr:     3531.00       --    Not in effect (non-zero to
                            grow for 2001)
ba01.mpr:     3619.27      2.5%   Grown from ba00.mpr using
                            CPIAL=1.025
ba02.mpr:     3691.66      2.0%   Grown from ba01.mpr using
                            CPIAL=1.020
ba03.mpr:     3758.11      1.8%   Grown from ba02.mpr using
                            CPIAL=1.018
ba04.mpr:     3829.51      1.9%   Grown from ba03.mpr using
                            CPIAL=1.019
ba05.mpr:     3902.27      1.9%   Grown from ba04.mpr using
                            CPIAL=1.019
```

AAXPI   Alta 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
provincial age tax credit. The parameter is only used when the Alberta provincial tax on
taxable income is calculated (ATXFLG = 1).

See also impatxc, AAXM, AAXRR, and AAXTD.

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:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	1.00000	--	Alberta Budget 00
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

AAXRR   Alta Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, AAXTD, AAXPI.

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:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.15000	--	Alberta Budget 00
ba02.mpr:	0.15000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.15000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

AAXTD   Alta Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Alberta provincial

tax on taxable income is calculated (ATXFLG = 1).

See also impatxc, AAXRR, AAXPI

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:     0.00              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:     26284.00          --    Not in effect (non-zero to
                               grow for 2001)
 ba01.mpr:     26941.10        2.5%    Grown from ba00.mpr using
                               CPIAL=1.025
 ba02.mpr:     27479.92        2.0%    Grown from ba01.mpr using
                               CPIAL=1.020
 ba03.mpr:     27974.56        1.8%    Grown from ba02.mpr using
                               CPIAL=1.018
```

```
ba04.mpr:     28506.08     1.9%   Grown from ba03.mpr using
                           CPIAL=1.019
ba05.mpr:     29047.70     1.9%   Grown from ba04.mpr using
                           CPIAL=1.019
```

ABXM   Alta Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
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              --    Not in effect
ba98.mpr:     0.00              --    Not in effect
ba99.mpr:     0.00              --    Not in effect
ba00.mpr:     0.00              --    Not in effect
```

```
ba01.mpr:     12900.00       --     Alberta Press release - May
                                     6, 2000
ba02.mpr:     13158.00      2.0%   Grown from ba01.mpr using
                                     CPIAL=1.020
ba03.mpr:     13394.84      1.8%   Grown from ba02.mpr using
                                     CPIAL=1.018
ba04.mpr:     13649.34      1.9%   Grown from ba03.mpr using
                                     CPIAL=1.019
ba05.mpr:     13908.68      1.9%   Grown from ba04.mpr using
                                     CPIAL=1.019
```

ACBC1   Alberta Child benefit per child aged 0 - 6

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%    Canada Child Tax Benefit
                                Calculation
ba98.mpr:    935.04     0.0%    Redbook, 1998 Edition, p. D5
ba99.mpr:    935.04     0.0%    Redbook, 1998 Edition, p. D5
ba00.mpr:    948.13     1.4%    Grown from ba99.mpr using
                                CPI=1.014
ba01.mpr:    971.83     2.5%    Grown from ba00.mpr using
                                CPI=1.025
ba02.mpr:    991.27     2.0%    Grown from ba01.mpr using
                                CPI=1.020
ba03.mpr:   1010.10     1.9%    Grown from ba02.mpr using
                                CPI=1.019
ba04.mpr:   1028.28     1.8%    Grown from ba03.mpr using
                                CPI=1.018
ba05.mpr:   1047.82     1.9%    Grown from ba04.mpr using
                                CPI=1.019
```

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%	Canada Child Tax Benefit Calculation
ba98.mpr:	1004.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	1004.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1018.10	1.4%	Grown from ba99.mpr using CPI=1.014
ba01.mpr:	1043.55	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	1064.42	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	1084.64	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	1104.16	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	1125.14	1.9%	Grown from ba04.mpr using CPI=1.019

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

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:	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%	Canada Child Tax Benefit Calculation
ba98.mpr:	1133.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	1133.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1148.90	1.4%	Grown from ba99.mpr using CPI=1.014
ba01.mpr:	1177.62	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	1201.17	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	1223.99	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	1246.02	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	1269.69	1.9%	Grown from ba04.mpr using CPI=1.019

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

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:	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%	Canada Child Tax Benefit Calculation
ba98.mpr:	1205.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	1205.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1221.91	1.4%	Grown from ba99.mpr using CPI=1.014

```
ba01.mpr:    1252.46      2.5%   Grown from ba00.mpr using
                                 CPI=1.025
ba02.mpr:    1277.51      2.0%   Grown from ba01.mpr using
                                 CPI=1.020
ba03.mpr:    1301.78      1.9%   Grown from ba02.mpr using
                                 CPI=1.019
ba04.mpr:    1325.21      1.8%   Grown from ba03.mpr using
                                 CPI=1.018
ba05.mpr:    1350.39      1.9%   Grown from ba04.mpr using
                                 CPI=1.019
```

ACGTC   Alta Caregiver Tax Credit

DESCRIPTION

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

For more explanation see ACGTCFLG.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
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              --     Not in effect
ba98.mpr:     0.00              --     Not in effect
ba99.mpr:     0.00              --     Not in effect
ba00.mpr:     2386.00           --     Not in effect (non-zero to
                                  grow for 2001)
ba01.mpr:     3500.00          46.7%   Alberta Press release -
                                  January 3, 2001
ba02.mpr:     3570.00           2.0%   Grown from ba01.mpr using
                                  CPIAL=1.020
ba03.mpr:     3634.26           1.8%   Grown from ba02.mpr using
                                  CPIAL=1.018
ba04.mpr:     3703.31           1.9%   Grown from ba03.mpr using
                                  CPIAL=1.019
ba05.mpr:     3773.67           1.9%   Grown from ba04.mpr using
                                  CPIAL=1.019
```

ACGTCFLG   Alta Caregiver Tax Credit activation flag

DESCRIPTION

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

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than
spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is ACGTC. Based on the results of a study pertaining to the
presence of elderly parents within the economic family, a take-up rate ACGTCTC was
determined. The take up rate is based on the age of a potential parent, assigned to individuals
with idefrh =3, according to SCF data. Users have access to a take-up rate ACGTCTK
based on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of
ACGTCTD.

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

is calculated (ATXFLG = 1).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 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:     1                 --     Alberta Budget 00
 ba02.mpr:     1                 --     Copied from ba01.mpr
 ba03.mpr:     1                 --     Copied from ba02.mpr
 ba04.mpr:     1                 --     Copied from ba03.mpr
 ba05.mpr:     1                 --     Copied from ba04.mpr
```

ACGTCTC   Alta Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

This is the first take-up rate used in the calculation of Alberta's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year		Value	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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect

```
ba00.mpr:                  [Same]    Not in effect
ba01.mpr:      5           [Rows]    Values based on SCF 1996
            60    0.870  (-0.0010)
            70    0.860   (0.0000)
            80    0.860  (-0.0130)
            90    0.730   (0.0270)
           100    1.000   (0.0270)
ba02.mpr:                  [Same]    Copied from ba01.mpr
ba03.mpr:                  [Same]    Copied from ba02.mpr
ba04.mpr:                  [Same]    Copied from ba03.mpr
ba05.mpr:                  [Same]    Copied from ba04.mpr
```

ACGTCTD   Alta Caregiver Tax Credit Turn Down Income

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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            --     Not in effect
ba98.mpr:    0.00            --     Not in effect
ba99.mpr:    0.00            --     Not in effect
ba00.mpr:    14046.00        --     Not in effect (non-zero to
                            grow for 2001)
ba01.mpr:    14397.15      2.5%   Grown from ba00.mpr using
                            CPIAL=1.025
ba02.mpr:    14685.09      2.0%   Grown from ba01.mpr using
                            CPIAL=1.020
ba03.mpr:    14949.42      1.8%   Grown from ba02.mpr using
                            CPIAL=1.018
ba04.mpr:    15233.46      1.9%   Grown from ba03.mpr using
                            CPIAL=1.019
ba05.mpr:    15522.90      1.9%   Grown from ba04.mpr using
                            CPIAL=1.019
```

ACGTCTK   Alta Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income for the Alberta non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year		Value	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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Not in effect
ba01.mpr:			[Same]	Not in effect
ba02.mpr:			[Same]	Copied from ba01.mpr
ba03.mpr:			[Same]	Copied from ba02.mpr
ba04.mpr:			[Same]	Copied from ba03.mpr
ba05.mpr:			[Same]	Copied from ba04.mpr

ACHATL1 Alta Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	200.00	--	Alberta Budget 00
ba02.mpr:	200.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

ACHATR1   Alta Charitable Donations tax credit rate 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.10000	--	Alberta Press release – January 3, 2001
ba02.mpr:	0.10000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.10000	0.0%	Copied from ba02.mpr

```
ba04.mpr:      0.10000        0.0%   Copied from ba03.mpr
ba05.mpr:      0.10000        0.0%   Copied from ba04.mpr
```

ACHATR2   Alta Charitable Donations tax credit rate 2

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 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        --     Not in effect
 ba98.mpr:      0.00000        --     Not in effect
 ba99.mpr:      0.00000        --     Not in effect
 ba00.mpr:      0.00000        --     Not in effect
 ba01.mpr:      0.12750        --     Alberta Budget 00
```

```
ba02.mpr:      0.12750        0.0%   Copied from ba01.mpr
ba03.mpr:      0.12750        0.0%   Copied from ba02.mpr
ba04.mpr:      0.12750        0.0%   Copied from ba03.mpr
ba05.mpr:      0.12750        0.0%   Copied from ba04.mpr
```

ADDDEDFLAG   Database variable(addded) activation flag

DESCRIPTION

When this parameter is set to 1, the imputed variable for the additional deductions from net income (idaddded) is included in the calculation of Deductions From Net Income (imdedfn). With a value of zero the 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:     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              --     Federal Income Tax 1997 -
                                   Line 256
ba98.mpr:    1              --     Federal Income Tax 1998 -
                                   Line 256
ba99.mpr:    1              --     Federal Income Tax 1999 -
                                   Line 256
ba00.mpr:    1              --     Copied from ba99.mpr
ba01.mpr:    1              --     Copied from ba00.mpr
ba02.mpr:    1              --     Copied from ba01.mpr
ba03.mpr:    1              --     Copied from ba02.mpr
ba04.mpr:    1              --     Copied from ba03.mpr
ba05.mpr:    1              --     Copied from ba04.mpr
```

ADTCR　　　　　Alta dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the
Alberta dividend tax credit (impdtxc). The parameter is only used when the provincial tax on
taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function　　　　**Description**

txalta　　　　　Compute provincial taxes for Alberta

VALUES

File/Year　　　　Value　　Growth Source

```
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      --    Not in effect
ba98.mpr:     0.00000      --    Not in effect
ba99.mpr:     0.00000      --    Not in effect
ba00.mpr:     0.00000      --    Not in effect
ba01.mpr:     0.13333      --    Alberta Budget 00
ba02.mpr:     0.13333     0.0%   Copied from ba01.mpr
ba03.mpr:     0.13333     0.0%   Copied from ba02.mpr
ba04.mpr:     0.13333     0.0%   Copied from ba03.mpr
ba05.mpr:     0.13333     0.0%   Copied from ba04.mpr
```

AEDXPM   Alta Education Amount per month

DESCRIPTION

Dollar amount multiplied by number of eligible months to determine the Alberta education
tax credit. The parameter is only used when the provincial tax on taxable income is
calculated (ATXFLG = 1).

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	400.00	--	Alberta Press release - January 3, 2001
ba02.mpr:	400.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	400.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	400.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	400.00	0.0%	Grown from ba04.mpr using NONE=1.0000

AEMXM   Alta equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	12900.00	--	Alberta Press release – May 6, 2000
ba02.mpr:	13158.00	2.0%	Grown from ba01.mpr using CPIAL=1.020
ba03.mpr:	13394.84	1.8%	Grown from ba02.mpr using CPIAL=1.018
ba04.mpr:	13649.34	1.9%	Grown from ba03.mpr using CPIAL=1.019
ba05.mpr:	13908.68	1.9%	Grown from ba04.mpr using CPIAL=1.019

AEMXMT   Alta equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	629.35	2.5%	Grown from ba00.mpr using CPIAL=1.025

```
ba02.mpr:      641.94        2.0%   Grown from ba01.mpr using
                                    CPIAL=1.020
ba03.mpr:      653.49        1.8%   Grown from ba02.mpr using
                                    CPIAL=1.018
ba04.mpr:      665.91        1.9%   Grown from ba03.mpr using
                                    CPIAL=1.019
ba05.mpr:      678.56        1.9%   Grown from ba04.mpr using
                                    CPIAL=1.019
```

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**

famod   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            --      Not in effect
ba98.mpr:     0.00            --      Not in effect
ba99.mpr:     0.00            --      Not in effect
ba00.mpr:     0.00            --      Grown from ba99.mpr using
                          CPIM3=1.000
ba01.mpr:     0.00            --      Grown from ba00.mpr using
                          CPIM3=1.000
ba02.mpr:     0.00            --      Grown from ba01.mpr using
                          CPIM3=1.000
ba03.mpr:     0.00            --      Grown from ba02.mpr using
                          CPIM3=1.000
ba04.mpr:     0.00            --      Grown from ba03.mpr using
                          CPIM3=1.000
ba05.mpr:     0.00            --      Grown from ba04.mpr using
                          CPIM3=1.000
```

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**

famod   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          --      Not in effect
ba98.mpr:     0.00          --      Not in effect
ba99.mpr:     0.00          --      Not in effect
ba00.mpr:     0.00          --      Grown from ba99.mpr using
                            CPIM3=1.000
ba01.mpr:     0.00          --      Grown from ba00.mpr using
                            CPIM3=1.000
ba02.mpr:     0.00          --      Grown from ba01.mpr using
                            CPIM3=1.000
ba03.mpr:     0.00          --      Grown from ba02.mpr using
                            CPIM3=1.000
ba04.mpr:     0.00          --      Grown from ba03.mpr using
                            CPIM3=1.000
ba05.mpr:     0.00          --      Grown from ba04.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**

famod   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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIM3=1.000

AFAC4 Alberta FA benefit per child aged 16- 17

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**

famod   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            --      Not in effect
 ba98.mpr:        0.00            --      Not in effect
 ba99.mpr:        0.00            --      Not in effect
 ba00.mpr:        0.00            --      Grown from ba99.mpr using
                                          CPIM3=1.000
 ba01.mpr:        0.00            --      Grown from ba00.mpr using
                                          CPIM3=1.000
 ba02.mpr:        0.00            --      Grown from ba01.mpr using
                                          CPIM3=1.000
 ba03.mpr:        0.00            --      Grown from ba02.mpr using
                                          CPIM3=1.000
 ba04.mpr:        0.00            --      Grown from ba03.mpr using
                                          CPIM3=1.000
 ba05.mpr:        0.00            --      Grown from ba04.mpr using
                                          CPIM3=1.000
```

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

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:	250.00	--	Alberta Budget 1997
ba98.mpr:	500.00	100.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
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

```
ba02.mpr:     500.00        0.0%   Grown from ba01.mpr using
                            DEFAULT=1.0000
ba03.mpr:     500.00        0.0%   Grown from ba02.mpr using
                            DEFAULT=1.0000
ba04.mpr:     500.00        0.0%   Grown from ba03.mpr using
                            DEFAULT=1.0000
ba05.mpr:     500.00        0.0%   Grown from ba04.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 Treasury - Tax
                                   Policy 1998
ba99.mpr:     0.08000     0.0%    Federal Income Tax T1C
                                   (ALTA) - 1999
ba00.mpr:     0.08000     0.0%    Copied from ba99.mpr
ba01.mpr:     0.08000     0.0%    Copied from ba00.mpr
ba02.mpr:     0.08000     0.0%    Copied from ba01.mpr
ba03.mpr:     0.08000     0.0%    Copied from ba02.mpr
ba04.mpr:     0.08000     0.0%    Copied from ba03.mpr
ba05.mpr:     0.08000     0.0%    Copied from ba04.mpr
```

AFETCCI   Alberta Family Employment Tax Credit Benefit Cut-in Level

DESCRIPTION

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

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 Treasury - Tax
                                   Policy 1998
ba99.mpr:    6500.00        0.0%   Federal Income Tax T1C
                                   (ALTA) - 1999
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
ba02.mpr:    6500.00        0.0%   Grown from ba01.mpr using
                                   DEFAULT=1.0000
ba03.mpr:    6500.00        0.0%   Grown from ba02.mpr using
                                   DEFAULT=1.0000
ba04.mpr:    6500.00        0.0%   Grown from ba03.mpr using
                                   DEFAULT=1.0000
ba05.mpr:    6500.00        0.0%   Grown from ba04.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.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

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 Treasury - Tax Policy 1998
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.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 Treasury - Tax Policy 1998
ba99.mpr:	2.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	2.00	0.0%	Copied from ba99.mpr
ba01.mpr:	2.00	0.0%	Copied from ba00.mpr
ba02.mpr:	2.00	0.0%	Copied from ba01.mpr
ba03.mpr:	2.00	0.0%	Copied from ba02.mpr
ba04.mpr:	2.00	0.0%	Copied from ba03.mpr
ba05.mpr:	2.00	0.0%	Copied from ba04.mpr

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 Treasury - Tax Policy 1998
ba99.mpr:	0.04000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.04000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.04000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.04000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.04000	0.0%	Copied from ba02.mpr

```
ba04.mpr:      0.04000        0.0%    Copied from ba03.mpr
ba05.mpr:      0.04000        0.0%    Copied from ba04.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 Treasury - Tax Policy 1998
ba99.mpr:	25000.00	0.0%	Federal Income Tax T1C (ALTA) – 1999

```
 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
 ba02.mpr:     25000.00      0.0%   Grown from ba01.mpr using
                                    DEFAULT=1.0000
 ba03.mpr:     25000.00      0.0%   Grown from ba02.mpr using
                                    DEFAULT=1.0000
 ba04.mpr:     25000.00      0.0%   Grown from ba03.mpr using
                                    DEFAULT=1.0000
 ba05.mpr:     25000.00      0.0%   Grown from ba04.mpr using
                                    DEFAULT=1.0000
```

AFTAX   Alberta flat surtax rate on taxable income

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:     0.01000       --    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%   Federal Income Tax T1C
                                   (ALTA) 1997
ba98.mpr:     0.00500       0.0%   Federal Income Tax T1C
                                   (ALTA) 1998
ba99.mpr:     0.00500       0.0%   Federal Income Tax T1C
                                   (ALTA) - 1999
ba00.mpr:     0.00500       0.0%   Copied from ba99.mpr
ba01.mpr:     0.00000        --    Not in effect - Budget 00
ba02.mpr:     0.00000        --    Copied from ba01.mpr
ba03.mpr:     0.00000        --    Copied from ba02.mpr
ba04.mpr:     0.00000        --    Copied from ba03.mpr
ba05.mpr:     0.00000        --    Copied from ba04.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.

ALEXDEDFLG   Other employment expenses deducted after total income calculation

DESCRIPTION

When this flag is turned on, other employment expenses (imalexp) are included in the

deductions from total income (imdedft) and are therefore deducted in the calculation of net income (iminet). When it is turned off, they are deducted in the calculation of total income (imitot).

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Federal Income Tax 1984 – Line 109
ba85.mpr:	0	--	Federal Income Tax 1985 – Line 109
ba86.mpr:	0	--	Federal Income Tax 1986 – Line 109
ba87.mpr:	0	--	Federal Income Tax 1987 – Line 109
ba88.mpr:	1	--	Federal Income Tax 1988 – Line 229
ba89.mpr:	1	--	Federal Income Tax 1989 – Line 229
ba90.mpr:	1	--	Federal Income Tax 1990 – Line 229
ba91.mpr:	1	--	Federal Income Tax 1991 – Line 229
ba92.mpr:	1	--	Federal Income Tax 1992 – Line 229
ba93.mpr:	1	--	Federal Income Tax 1993 – Line 229
ba94.mpr:	1	--	Federal Income Tax 1994 – Line 229
ba95.mpr:	1	--	Federal Income Tax 1995 – Line 229
ba96.mpr:	1	--	Federal Income Tax 1996 – Line 229

```
ba97.mpr:     1              --    Federal Income Tax 1997 -
                                   Line 229
ba98.mpr:     1              --    Federal Income Tax 1998 -
                                   Line 229
ba99.mpr:     1              --    Federal Income Tax 1999 -
                                   Line 229
ba00.mpr:     1              --    Copied from ba99.mpr
ba01.mpr:     1              --    Copied from ba00.mpr
ba02.mpr:     1              --    Copied from ba01.mpr
ba03.mpr:     1              --    Copied from ba02.mpr
ba04.mpr:     1              --    Copied from ba03.mpr
ba05.mpr:     1              --    Copied from ba04.mpr
```

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
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%   Not in effect
ba98.mpr:    1.00000     0.0%   Not in effect
ba99.mpr:    1.00000     0.0%   Not in effect
ba00.mpr:    1.00000     0.0%   Copied from ba99.mpr
ba01.mpr:    1.00000     0.0%   Copied from ba00.mpr
ba02.mpr:    1.00000     0.0%   Copied from ba01.mpr
ba03.mpr:    1.00000     0.0%   Copied from ba02.mpr
ba04.mpr:    1.00000     0.0%   Copied from ba03.mpr
ba05.mpr:    1.00000     0.0%   Copied from ba04.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

Function   **Description**

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	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.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	--	Not in effect

```
ba96.mpr:    0.00              --      Not in effect
ba97.mpr:    0.00              --      Not in effect
ba98.mpr:    0.00              --      Not in effect
ba99.mpr:    0.00              --      Not in effect
ba00.mpr:    0.00              --      Grown from ba99.mpr using
                             DEFAULT=1.0000
ba01.mpr:    0.00              --      Grown from ba00.mpr using
                             DEFAULT=1.0000
ba02.mpr:    0.00              --      Grown from ba01.mpr using
                             DEFAULT=1.0000
ba03.mpr:    0.00              --      Grown from ba02.mpr using
                             DEFAULT=1.0000
ba04.mpr:    0.00              --      Grown from ba03.mpr using
                             DEFAULT=1.0000
ba05.mpr:    0.00              --      Grown from ba04.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              --     OPTION
ba98.mpr:     2              --     OPTION
ba99.mpr:     2              --     OPTION
ba00.mpr:     2              --     Copied from ba99.mpr
ba01.mpr:     2              --     Copied from ba00.mpr
ba02.mpr:     2              --     Copied from ba01.mpr
ba03.mpr:     2              --     Copied from ba02.mpr
ba04.mpr:     2              --     Copied from ba03.mpr
ba05.mpr:     2              --     Copied from ba04.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 & 1992 Editions,
                                   section 6.3
ba93.mpr:      9706.00      2.1%   HWC 1992 & 1994 Editions,
                                   section 6.3
ba94.mpr:      9720.00      0.1%   HWC 1995 Edition, section
                                   6.1
ba95.mpr:      9720.00      0.0%   HWC 1995 Edition, section
                                   6.1
ba96.mpr:      9720.00      0.0%   Alberta Widow's Pension
                                   Program
ba97.mpr:      9768.00      0.5%   Alberta Widow's Pension
                                   Program (avg) (revised to 818/mo
                                   July/97)
ba98.mpr:      9816.00      0.5%   Alberta Widow's Pension
                                   Program (revised to 818/mo July/97)
ba99.mpr:      9816.00      0.0%   Alberta Widow's Pension
                                   Program
ba00.mpr:      9816.00      0.0%   Grown from ba99.mpr using
                                   DEFAULT=1.0000
ba01.mpr:      9816.00      0.0%   Grown from ba00.mpr using
                                   DEFAULT=1.0000
ba02.mpr:      9816.00      0.0%   Grown from ba01.mpr using
                                   DEFAULT=1.0000
ba03.mpr:      9816.00      0.0%   Grown from ba02.mpr using
                                   DEFAULT=1.0000
ba04.mpr:      9816.00      0.0%   Grown from ba03.mpr using
                                   DEFAULT=1.0000
ba05.mpr:      9816.00      0.0%   Grown from ba04.mpr using
                                   DEFAULT=1.0000
```

DESCRIPTION

This value represents the maximum Alberta non-refundable disability tax credit. It is given to all individuals with a positive value for imputed Disability Deduction (imdisex). The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	6000.00	39.8%	Alberta Press release – January 3, 2001

```
ba02.mpr:     6120.00      2.0%   Grown from ba01.mpr using
                                  CPIAL=1.020
ba03.mpr:     6230.16      1.8%   Grown from ba02.mpr using
                                  CPIAL=1.018
ba04.mpr:     6348.53      1.9%   Grown from ba03.mpr using
                                  CPIAL=1.019
ba05.mpr:     6469.15      1.9%   Grown from ba04.mpr using
                                  CPIAL=1.019
```

AMAXET   Alta maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
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              --     Not in effect
ba98.mpr:      0.00              --     Not in effect
ba99.mpr:      0.00              --     Not in effect
ba00.mpr:      0.00              --     Not in effect
ba01.mpr:      5000.00           --     Alberta Budget 00
ba02.mpr:      5000.00          0.0%    Grown from ba01.mpr using
                               NONE=1.0000
ba03.mpr:      5000.00          0.0%    Grown from ba02.mpr using
                               NONE=1.0000
ba04.mpr:      5000.00          0.0%    Grown from ba03.mpr using
                               NONE=1.0000
ba05.mpr:      5000.00          0.0%    Grown from ba04.mpr using
                               NONE=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%   Federal Income Tax 1997 -
                                   Form T691
ba98.mpr:     40000.00     0.0%   Federal Income Tax 1998 -
                                   Form T691
ba99.mpr:     40000.00     0.0%   Federal Income Tax 1999 -
                                   FORM T691
ba00.mpr:     40000.00     0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:     40000.00     0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:     40000.00     0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     40000.00     0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     40000.00     0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     40000.00     0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

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

DESCRIPTION

When this flag is set to 1, RRSP and RPP deductions are included in the calculation of the

federal Alternate Minimum Tax. Otherwise, they are not.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	1	--	Federal income tax, Form T691
ba87.mpr:	1	--	Federal income tax, Form T691
ba88.mpr:	1	--	Federal income tax, Form T691
ba89.mpr:	1	--	Federal income tax, Form T691
ba90.mpr:	1	--	Federal income tax, Form T691
ba91.mpr:	1	--	Federal income tax, Form T691
ba92.mpr:	1	--	Federal income tax, Form T691
ba93.mpr:	1	--	Federal income tax, Form T691
ba94.mpr:	0	--	Federal budget 1998, p.192 (retroactive)
ba95.mpr:	0	--	Federal budget 1998, p.192 (retroactive)
ba96.mpr:	0	--	Federal budget 1998, p.192 (retroactive)
ba97.mpr:	0	--	Federal budget 1998, p.192 (retroactive)
ba98.mpr:	0	--	FLAG
ba99.mpr:	0	--	FLAG
ba00.mpr:	0	--	Copied from ba99.mpr

```
ba01.mpr:     0              --     Copied from ba00.mpr
ba02.mpr:     0              --     Copied from ba01.mpr
ba03.mpr:     0              --     Copied from ba02.mpr
ba04.mpr:     0              --     Copied from ba03.mpr
ba05.mpr:     0              --     Copied from ba04.mpr
```

AMTTX   Alternate minimum tax rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 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%   Federal Income Tax 1997 –
                                  Form T691
ba98.mpr:     0.17000      0.0%   Federal Income Tax 1998 –
                                  Form T691
ba99.mpr:     0.17000      0.0%   Federal Income Tax 1999 –
                                  FORM T691
ba00.mpr:     0.17000      0.0%   Copied from ba99.mpr
ba01.mpr:     0.16000     -5.9%   Federal Economic Statement
                                  2000 – p.98
ba02.mpr:     0.16000      0.0%   Copied from ba01.mpr
ba03.mpr:     0.16000      0.0%   Copied from ba02.mpr
ba04.mpr:     0.16000      0.0%   Copied from ba03.mpr
ba05.mpr:     0.16000      0.0%   Copied from ba04.mpr
```

AMXM   Alta married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	12900.00	--	Alberta Press release - May 6, 2000
ba02.mpr:	13158.00	2.0%	Grown from ba01.mpr using CPIAL=1.020
ba03.mpr:	13394.84	1.8%	Grown from ba02.mpr using CPIAL=1.018
ba04.mpr:	13649.34	1.9%	Grown from ba03.mpr using CPIAL=1.019
ba05.mpr:	13908.68	1.9%	Grown from ba04.mpr using CPIAL=1.019

AMXMT   Alta married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 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              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:     614.00            --    Not in effect (non-zero to
                            grow for 2001)
 ba01.mpr:     629.35           2.5%  Grown from ba00.mpr using
                            CPIAL=1.025
 ba02.mpr:     641.94           2.0%  Grown from ba01.mpr using
                            CPIAL=1.020
 ba03.mpr:     653.49           1.8%  Grown from ba02.mpr using
                            CPIAL=1.018
 ba04.mpr:     665.91           1.9%  Grown from ba03.mpr using
                            CPIAL=1.019
 ba05.mpr:     678.56           1.9%  Grown from ba04.mpr using
                            CPIAL=1.019
```

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	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr

```
    ba05.mpr:    2              --    Copied from ba04.mpr
```

APNTCR   Alta provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
 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         --    Not in effect
 ba98.mpr:    0.00000         --    Not in effect
 ba99.mpr:    0.00000         --    Not in effect
 ba00.mpr:    0.00000         --    Copied from ba99.mpr
 ba01.mpr:    0.10000         --    Alberta Press release -
                          January 3, 2001
```

```
ba02.mpr:    0.10000       0.0%   Copied from ba01.mpr
ba03.mpr:    0.10000       0.0%   Copied from ba02.mpr
ba04.mpr:    0.10000       0.0%   Copied from ba03.mpr
ba05.mpr:    0.10000       0.0%   Copied from ba04.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    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]   Federal Income Tax T1C
                         (ALTA) 1997
ba98.mpr:                [Same]   Federal Income Tax T1C
                         (ALTA) 1998
ba99.mpr:                [Same]   Federal Income Tax T1C
                         (ALTA) - 1999
ba00.mpr:                [Same]   Grown from ba99.mpr using
                         NONE=1.0000
ba01.mpr:                [Same]   Grown from ba00.mpr using
                         NONE=1.0000
ba02.mpr:                [Same]   Grown from ba01.mpr using
                         NONE=1.0000
ba03.mpr:                [Same]   Grown from ba02.mpr using
                         NONE=1.0000
ba04.mpr:                [Same]   Grown from ba03.mpr using
                         NONE=1.0000
ba05.mpr:                [Same]   Grown from ba04.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%   Federal Income Tax T1C
                                    (ALTA) 1997
ba98.mpr:      750.00        0.0%   Federal Income Tax T1C
                                    (ALTA) 1998
ba99.mpr:      750.00        0.0%   Federal Income Tax T1C
                                    (ALTA) - 1999
ba00.mpr:      750.00        0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:      750.00        0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      750.00        0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      750.00        0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      750.00        0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      750.00        0.0%   Grown from ba04.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

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	0.44000	-3.3%	Alberta Budget 1998
ba99.mpr:	0.44000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.44000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Not in effect - Budget 00
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value		Source	
ba84.mpr:	1		[Rows]	Not in effect
	0	0.0000 0.000000		
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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect

```
ba00.mpr:                    [Same]   Not in effect
ba01.mpr:    1               [Rows]   Alberta Press release -
                                      January 3, 2001
          0      0.0000   0.100000
ba02.mpr:                    [Same]   Grown from ba01.mpr using
                                      CPIAL=1.020
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                                      CPIAL=1.018
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                                      CPIAL=1.019
ba05.mpr:                    [Same]   Grown from ba04.mpr using
                                      CPIAL=1.019
```

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

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:    1800.00       --     Alta Seniors Benefit Info
                           Booklet p.3
ba95.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                           Booklet p.3
ba96.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                           Booklet p.3
ba97.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                           Booklet p.4
ba98.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                           Booklet p.4
ba99.mpr:    1800.00      0.0%   Alta Seniors Benefit Info
                           Booklet p.4
ba00.mpr:    1980.00     10.0%   Alberta Budget 2000 - page
                           30
ba01.mpr:    1980.00      0.0%   Grown from ba00.mpr using
                           NONE=1.0000
ba02.mpr:    1980.00      0.0%   Grown from ba01.mpr using
                           NONE=1.0000
ba03.mpr:    1980.00      0.0%   Grown from ba02.mpr using
                           NONE=1.0000
ba04.mpr:    1980.00      0.0%   Grown from ba03.mpr using
                           NONE=1.0000
ba05.mpr:    1980.00      0.0%   Grown from ba04.mpr using
                           NONE=1.0000
```

ASBEMP   Alberta seniors benefit employment inclusion rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.05000	--	Not in effect
ba85.mpr:	0.05000	0.0%	Not in effect
ba86.mpr:	0.05000	0.0%	Not in effect
ba87.mpr:	0.05000	0.0%	Not in effect
ba88.mpr:	0.05000	0.0%	Not in effect
ba89.mpr:	0.05000	0.0%	Not in effect
ba90.mpr:	0.05000	0.0%	Not in effect
ba91.mpr:	0.05000	0.0%	Not in effect
ba92.mpr:	0.05000	0.0%	Not in effect
ba93.mpr:	0.05000	0.0%	Not in effect
ba94.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba95.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba96.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba97.mpr:	0.05000	0.0%	Alta Seniors Benefit How To booklet
ba98.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.05000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

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

DESCRIPTION

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

0 = single senior who is renting

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

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Source

 ba84.mpr: 6   [Rows]   Not in effect
    0.51060
    0.36110
    0.34290
    0.22030
    0.51060
    0.36110
 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]   Alta Seniors Benefit Info
                           Booklet p.4
 ba95.mpr: [Same]   Alta Seniors Benefit Info
                           Booklet p.4
 ba96.mpr: [Same]   Alta Seniors Benefit Info
                           Booklet p.4
 ba97.mpr: 6   [Rows]   Alta Seniors Benefit Info
                           Booklet p.5
     0.51060   0.0%

```
     0.36110           0.0%
     0.34290           0.0%
     0.22030           0.0%
     0.34290          -32.8%
     0.22030          -39.0%
  ba98.mpr:                    [Same]   Alta Seniors Benefit Info
                               Booklet p.5
  ba99.mpr:                    [Same]   Alta Seniors Benefit Info
                               Booklet p.5
  ba00.mpr:                    [Same]   Copied from ba99.mpr
  ba01.mpr:                    [Same]   Copied from ba00.mpr
  ba02.mpr:                    [Same]   Copied from ba01.mpr
  ba03.mpr:                    [Same]   Copied from ba02.mpr
  ba04.mpr:                    [Same]   Copied from ba03.mpr
  ba05.mpr:                    [Same]   Copied from ba04.mpr
```

ASBNSS   Alberta seniors benefit non-senior spouse supplement

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:     0.00              --    Alta Seniors Benefit Info
                            Booklet p.3
ba95.mpr:     0.00              --    Alta Seniors Benefit Info
                            Booklet p.3
ba96.mpr:     0.00              --    Alta Seniors Benefit Info
                            Booklet p.3
ba97.mpr:  1150.00              --    Alta Seniors Benefit Info
                            Booklet p.4
ba98.mpr:  1150.00           0.0%   Alta Seniors Benefit Info
                            Booklet p.4
ba99.mpr:  1150.00           0.0%   Alta Seniors Benefit Info
                            Booklet p.4
ba00.mpr:  1265.00          10.0%   Alberta Budget 2000 - page
                            30
ba01.mpr:  1265.00           0.0%   Grown from ba00.mpr using
                            NONE=1.0000
ba02.mpr:  1265.00           0.0%   Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:  1265.00           0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:  1265.00           0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:  1265.00           0.0%   Grown from ba04.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

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
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	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.4

```
ba99.mpr:    550.00        0.0%   Alta Seniors Benefit Info
                                  Booklet p.4
ba00.mpr:    605.00       10.0%   Alberta Budget 2000 - page
                                  30
ba01.mpr:    605.00        0.0%   Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr:    605.00        0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:    605.00        0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:    605.00        0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:    605.00        0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

ASBRR   Alberta seniors benefit reduction rate [senior type]

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Source	
ba84.mpr:	6	[Rows]	Not in effect
0.17780			
0.13620			
0.20040			
0.16890			
0.13620			
0.10440			
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]	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	6	[Rows]	Alta Seniors Benefit Info Booklet p.4
0.17780	0.0%		
0.13620	0.0%		
0.20040	0.0%		
0.16890	0.0%		
0.20040	47.1%		
0.16890	61.8%		
ba98.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr
ba02.mpr:		[Same]	Copied from ba01.mpr
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

DESCRIPTION

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

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:	1150.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4

```
ba99.mpr:    1150.00      0.0%   Alta Seniors Benefit Info
                                  Booklet p.4
ba00.mpr:    1265.00     10.0%   Alberta Budget 2000 - page
                                  30
ba01.mpr:    1265.00      0.0%   Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr:    1265.00      0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:    1265.00      0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:    1265.00      0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:    1265.00      0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

ASBSSOPT   Alberta seniors benefit 1 senior couple option [1=model separately,2=model as senior couples]

DESCRIPTION

When this parameter is equal to 1, seniors who are married to non-seniors are treated separately in the Alberta Seniors Benefit program. When it is equal to 2, these seniors are treated in the same manner as a two senior couple.

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:    1              --    OPTION
ba95.mpr:    1              --    OPTION
ba96.mpr:    1              --    OPTION
ba97.mpr:    2              --    OPTION
ba98.mpr:    2              --    OPTION
ba99.mpr:    2              --    OPTION
ba00.mpr:    2              --    Copied from ba99.mpr
ba01.mpr:    2              --    Copied from ba00.mpr
ba02.mpr:    2              --    Copied from ba01.mpr
ba03.mpr:    2              --    Copied from ba02.mpr
ba04.mpr:    2              --    Copied from ba03.mpr
ba05.mpr:    2              --    Copied from ba04.mpr
```

ASCDELIM   Field delimiter

DESCRIPTION

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

ASCEXTPRC Number of digits of extra precision

DESCRIPTION

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

ASCFLAG   Text output facility activation flag

DESCRIPTION

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

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%   Federal Income Tax T1C
                             (ALTA) 1997
ba98.mpr:     3500.00        0.0%   Federal Income Tax T1C
                             (ALTA) 1998
ba99.mpr:     3500.00        0.0%   Federal Income Tax T1C
                             (ALTA) - 1999
ba00.mpr:     0.00            --    Not in effect (14-10-99
                             press release)
ba01.mpr:     0.00            --    Not in effect (14-10-99
                             press release)
ba02.mpr:     0.00            --    Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:     0.00            --    Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:     0.00            --    Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:     0.00            --    Grown from ba04.mpr using
                             NONE=1.0000
```

ASCSTYLE   Style of text output

DESCRIPTION

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

1. Each household is output as a group of output lines, one household per page and one variable is output per line. Both the variable's name and label are printed and values for each unit are shown in aligned columns.

2. Produces a report designed to be read using a spreadsheet import function. The layout is

very similar to that for an style of 1, but variable labels and all superfluous spaces have been eliminated, and the printer page break character has been replace by and empty literal string.

3. Produces a report designed to read by a spreadsheet or database system. Each unit is recorded on a single line, with a single space between each variable value. The first line of the file contains a list of the variable names in the order in which they are written in the line.

4. Produces a report identical to style 3, but the first line is eliminated.

5. This style produces a fixed format which contains all variables, is blank delimited, and contains all records per case beginning with a household record which is followed by individual records. This style is intended for input to the bldspd program. Please refer to the *Tools User's Guide* for more details on the use of this style.

The default value of ASCSTYLE is 1.

ASCUNIT   Text output family level

DESCRIPTION

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

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

The default value for ASCUNIT is 0.

ASCVARS   Variables selected for text output [string]

DESCRIPTION

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

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%   Federal Income Tax T1C
                                 (ALTA) 1997
ba98.mpr:    0.08000      0.0%   Federal Income Tax T1C
                                 (ALTA) 1998
ba99.mpr:    0.08000      0.0%   Federal Income Tax T1C
                                 (ALTA) - 1999
ba00.mpr:    0.00000       --    Not in effect (14-10-99
                                 press release)
ba01.mpr:    0.00000       --    Not in effect (14-10-99
                                 press release)
ba02.mpr:    0.00000       --    Copied from ba01.mpr
ba03.mpr:    0.00000       --    Copied from ba02.mpr
ba04.mpr:    0.00000       --    Copied from ba03.mpr
ba05.mpr:    0.00000       --    Copied from ba04.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%   Federal Income Tax T1C
                                    (ALTA) 1997
ba98.mpr:      430.00        0.0%   Federal Income Tax T1C
                                    (ALTA) 1998
ba99.mpr:      430.00        0.0%   Federal Income Tax T1C
                                    (ALTA) - 1999
ba00.mpr:      430.00        0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:      430.00        0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      430.00        0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      430.00        0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      430.00        0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      430.00        0.0%   Grown from ba04.mpr using
                                    NONE=1.0000
```

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%   Federal Income Tax T1C
                                  (ALTA) 1997
ba98.mpr:     0.50000      0.0%   Federal Income Tax T1C
                                  (ALTA) 1998
ba99.mpr:     0.50000      0.0%   Federal Income Tax T1C
                                  (ALTA) - 1999
ba00.mpr:     0.50000      0.0%   Copied from ba99.mpr
ba01.mpr:     0.50000      0.0%   Copied from ba00.mpr
ba02.mpr:     0.50000      0.0%   Copied from ba01.mpr
ba03.mpr:     0.50000      0.0%   Copied from ba02.mpr
ba04.mpr:     0.50000      0.0%   Copied from ba03.mpr
ba05.mpr:     0.50000      0.0%   Copied from ba04.mpr
```

ATXFLG   Alta tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Alberta taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txalta   Compute provincial taxes for Alberta

VALUES

File/Year   Value   Growth Source

```
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:     1          --     Alberta Budget 00
ba02.mpr:     1          --     Copied from ba01.mpr
ba03.mpr:     1          --     Copied from ba02.mpr
ba04.mpr:     1          --     Copied from ba03.mpr
ba05.mpr:     1          --     Copied from ba04.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%	Federal Income Tax 1997 – Line 301
ba98.mpr:	3482.00	0.0%	Federal Income Tax 1998 – Line 301
ba99.mpr:	3482.00	0.0%	Federal Income Tax 1999 – Line 301
ba00.mpr:	3531.00	1.4%	Federal Budget Plan 2000 – Page 217
ba01.mpr:	3619.27	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	3691.66	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	3761.80	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	3829.51	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	3902.27	1.9%	Grown from ba04.mpr using CPI=1.019

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

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:	0.50000	--	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%   Federal Income Tax 1997 –
                                 Line 301
ba98.mpr:    1.00000      0.0%   Federal Income Tax 1998 –
                                 Line 301
ba99.mpr:    1.00000      0.0%   Federal Income Tax 1999 –
                                 Line 301
ba00.mpr:    1.00000      0.0%   Copied from ba99.mpr
ba01.mpr:    1.00000      0.0%   Copied from ba00.mpr
ba02.mpr:    1.00000      0.0%   Copied from ba01.mpr
ba03.mpr:    1.00000      0.0%   Copied from ba02.mpr
ba04.mpr:    1.00000      0.0%   Copied from ba03.mpr
ba05.mpr:    1.00000      0.0%   Copied from ba04.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 AXTD would have the amount of the age credit reduced by AXRR proportion of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXTD, 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%	Federal Income Tax 1997 – Line 301
ba98.mpr:	0.15000	0.0%	Federal Income Tax 1998 – Line 301
ba99.mpr:	0.15000	0.0%	Federal Income Tax 1999 – Line 301
ba00.mpr:	0.15000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.15000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.15000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.15000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

AXTD   Age amount net income turndown

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1994 Federal Budget which proposed that the non-refundable age tax credit "be subject to an income test which would

target the assistance to seniors with low or modest incomes." Individual seniors with incomes above the threshold of AXTD would have the amount of the age credit reduced by AXRR proportion of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXRR, 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%	Federal Income Tax 1997 - Line 301
ba98.mpr:	25921.00	0.0%	Federal Income Tax 1998 - Line 301
ba99.mpr:	25921.00	0.0%	Federal Income Tax 1999 - Line 301
ba00.mpr:	26284.00	1.4%	Federal Budget Plan 2000 - Page 217

```
ba01.mpr:    26941.10     2.5%   Grown from ba00.mpr using
                                 CPI=1.025
ba02.mpr:    27479.92     2.0%   Grown from ba01.mpr using
                                 CPI=1.020
ba03.mpr:    28002.04     1.9%   Grown from ba02.mpr using
                                 CPI=1.019
ba04.mpr:    28506.08     1.8%   Grown from ba03.mpr using
                                 CPI=1.018
ba05.mpr:    29047.70     1.9%   Grown from ba04.mpr using
                                 CPI=1.019
```

AYPNDL   Alta Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Alberta non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
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           --    Not in effect
ba98.mpr:    0.00           --    Not in effect
ba99.mpr:    0.00           --    Not in effect
ba00.mpr:    0.00           --    Not in effect
ba01.mpr:    1000.00        --    Alberta Budget 00
ba02.mpr:    1000.00      0.0%    Grown from ba01.mpr using
                         NONE=1.0000
ba03.mpr:    1000.00      0.0%    Grown from ba02.mpr using
                         NONE=1.0000
ba04.mpr:    1000.00      0.0%    Grown from ba03.mpr using
                         NONE=1.0000
ba05.mpr:    1000.00      0.0%    Grown from ba04.mpr using
                         NONE=1.0000
```

BAMTOPT   N.B. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG = 1), there are three options as to how to calculate the provincial minimum tax.

When BAMTOPT is set to 1, then no provincial alternative minimum tax is calculated.

When BAMTOPT is set to 2, then a percentage (BAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

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	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

BAMTPCTF   N.B. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is set to 2, then a percentage (BAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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         --    Not in effect
 ba98.mpr:      0.00000         --    Not in effect
 ba99.mpr:      0.00000         --    Not in effect
 ba00.mpr:      0.00000         --    Not in effect
 ba01.mpr:      0.00000         --    Copied from ba00.mpr
 ba02.mpr:      0.00000         --    Copied from ba01.mpr
 ba03.mpr:      0.00000         --    Copied from ba02.mpr
 ba04.mpr:      0.00000         --    Copied from ba03.mpr
 ba05.mpr:      0.00000         --    Copied from ba04.mpr
```

BAMTTX   N.B. amt rate as tax on adjusted income

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is
set to 3, the income used in the provincial tax calculation is replaced by the net income used

for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the BAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

BASALG   Name of base algorithm [string]

DESCRIPTION

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

BASDESC   Description of base parameters [string]

DESCRIPTION

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

The default value for BASMETH is 0.

BAXM   N.B. Age Amount

DESCRIPTION

This is the maximum value of the New Brunswick age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income

is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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              --    Not in effect
 ba98.mpr:    0.00              --    Not in effect
 ba99.mpr:    0.00              --    Not in effect
 ba00.mpr: 3531.00              --    NB budget papers 2000, p.24
 ba01.mpr: 3531.00           0.0%  Grown from ba00.mpr using
                                   NONE=1.0000
 ba02.mpr: 3531.00           0.0%  Grown from ba01.mpr using
                                   NONE=1.0000
 ba03.mpr: 3531.00           0.0%  Grown from ba02.mpr using
                                   NONE=1.0000
 ba04.mpr: 3531.00           0.0%  Grown from ba03.mpr using
                                   NONE=1.0000
 ba05.mpr: 3531.00           0.0%  Grown from ba04.mpr using
                                   NONE=1.0000
```

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the provincial age tax credit. The parameter is only used when the New Brunswick provincial tax on taxable income is calculated (BTXFLG = 1).

See also impatxc, BAXM, BAXRR, and BAXTD.

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:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	1.00000	--	NB budget papers 2000, p.24
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr

```
ba03.mpr:     1.00000       0.0%   Copied from ba02.mpr
ba04.mpr:     1.00000       0.0%   Copied from ba03.mpr
ba05.mpr:     1.00000       0.0%   Copied from ba04.mpr
```

BAXRR   N.B. Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, BAXTD, BAXPI.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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        --    Not in effect
```

```
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.15000        --     NB budget papers 2000, p.24
ba01.mpr:      0.15000       0.0%    Copied from ba00.mpr
ba02.mpr:      0.15000       0.0%    Copied from ba01.mpr
ba03.mpr:      0.15000       0.0%    Copied from ba02.mpr
ba04.mpr:      0.15000       0.0%    Copied from ba03.mpr
ba05.mpr:      0.15000       0.0%    Copied from ba04.mpr
```

BAXTD   N.B. Age Amount net income turndown

DESCRIPTION

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

See also impatxc, BAXRR, BAXPI

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:    0.00          --    Not in effect
ba98.mpr:    0.00          --    Not in effect
ba99.mpr:    0.00          --    Not in effect
ba00.mpr:    26284.00      --    NB budget papers 2000, p.24
ba01.mpr:    26284.00     0.0%   Grown from ba00.mpr using
                                 NONE=1.0000
ba02.mpr:    26284.00     0.0%   Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:    26284.00     0.0%   Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:    26284.00     0.0%   Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:    26284.00     0.0%   Grown from ba04.mpr using
                                 NONE=1.0000
```

BBXM   N.B. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
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            --     Not in effect
ba98.mpr:    0.00            --     Not in effect
ba99.mpr:    0.00            --     Not in effect
ba00.mpr:    7231.00         --     NB budget papers 2000, p.24
ba01.mpr:    7231.00       0.0%   Grown from ba00.mpr using
                           NONE=1.0000
ba02.mpr:    7231.00       0.0%   Grown from ba01.mpr using
                           NONE=1.0000
ba03.mpr:    7231.00       0.0%   Grown from ba02.mpr using
                           NONE=1.0000
ba04.mpr:    7231.00       0.0%   Grown from ba03.mpr using
                           NONE=1.0000
ba05.mpr:    7231.00       0.0%   Grown from ba04.mpr using
                           NONE=1.0000
```

BCBEIS1   B.C. Earned Income Benefit for first child

DESCRIPTION

This parameter represents the amount received for the first child in a family from the British
Columbia Earned Income Benefit for low-income working families.

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:	0.00	--	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	--	Not in Effect
ba98.mpr:	605.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	605.00	0.0%	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	605.00	0.0%	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	605.00	0.0%	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	605.00	0.0%	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	605.00	0.0%	Grown from ba04.mpr using CPIM3=1.000

BCBEIS2   B.C. Earned Income Benefit for second child

DESCRIPTION

This parameter represents the amount received for the second child in a family from the British Columbia Earned Income Benefit for low-income working families.

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:	0.00	--	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	--	Not in Effect
ba98.mpr:	405.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	405.00	0.0%	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	405.00	0.0%	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	405.00	0.0%	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	405.00	0.0%	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	405.00	0.0%	Grown from ba04.mpr using CPIM3=1.000

DESCRIPTION

This parameter represents the amount received for the third and additional children in a family from the British Columbia Earned Income Benefit for low-income working families.

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:	0.00	--	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	--	Not in Effect
ba98.mpr:	330.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	330.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

```
ba02.mpr:     330.00        0.0%   Grown from ba01.mpr using
                                    CPIM3=1.000
ba03.mpr:     330.00        0.0%   Grown from ba02.mpr using
                                    CPIM3=1.000
ba04.mpr:     330.00        0.0%   Grown from ba03.mpr using
                                    CPIM3=1.000
ba05.mpr:     330.00        0.0%   Grown from ba04.mpr using
                                    CPIM3=1.000
```

BCBEITD   B.C. Earned Income Benefit Turndown

DESCRIPTION

The level of family net income (head + spouse) above which the British Columbia Basic
Family Bonus and the Earned Income Benefit are reduced at the rate of BCBERR1,
BCBERR2 or BCBERR3 depending on the number of children in the family.

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:	0.00	--	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           --     Not in Effect
ba98.mpr:     20921.00        --     Income Tax (BC Family Bonus)
                             Regulation
ba99.mpr:     20921.00       0.0%   Income Tax (BC Family Bonus)
                             Regulation
ba00.mpr:     20921.00       0.0%   Income Tax (BC Family Bonus)
                             Regulation
ba01.mpr:     20921.00       0.0%   Grown from ba00.mpr using
                             CPIM3=1.000
ba02.mpr:     20921.00       0.0%   Grown from ba01.mpr using
                             CPIM3=1.000
ba03.mpr:     20921.00       0.0%   Grown from ba02.mpr using
                             CPIM3=1.000
ba04.mpr:     20921.00       0.0%   Grown from ba03.mpr using
                             CPIM3=1.000
ba05.mpr:     20921.00       0.0%   Grown from ba04.mpr using
                             CPIM3=1.000
```

BCBEMX   B.C. Earned Income Benefit Income Reduction

DESCRIPTION

When BCEIBFLG is equal to 1, the British Columbia Earned Income Benefit (imibceib) is
calculated depending on the number of children in the family. For families with lower
incomes, the benefit starts to be phased in at BCEIBPI, and reaches its maximum at incomes
of BCBEMX. The slope of the phase in is therefore calculated as the maximum working
income supplement a family can receive divided by (BCBEMX – BCEIBPI).

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:	0.00	--	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	--	Not in Effect
ba98.mpr:	10000.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	10000.00	0.0%	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	10000.00	0.0%	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	10000.00	0.0%	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	10000.00	0.0%	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	10000.00	0.0%	Grown from ba04.mpr using CPIM3=1.000

BCBERR1   B.C. EIB reduction rate for families with 1 child

DESCRIPTION

For families with one child, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITD) turn down level.

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:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.12100	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.12100	0.0%	Copied from ba00.mpr
ba02.mpr:	0.12100	0.0%	Copied from ba01.mpr
ba03.mpr:	0.12100	0.0%	Copied from ba02.mpr
ba04.mpr:	0.12100	0.0%	Copied from ba03.mpr
ba05.mpr:	0.12100	0.0%	Copied from ba04.mpr

BCBERR2   B.C. EIB reduction rate for families with 2 children

DESCRIPTION

For families with two children, this parameter represents the rate at which the British Columbia Basic Family Bonus(imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITD) turn down level.

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:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.20200	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.20200	0.0%	Copied from ba00.mpr

```
ba02.mpr:     0.20200        0.0%   Copied from ba01.mpr
ba03.mpr:     0.20200        0.0%   Copied from ba02.mpr
ba04.mpr:     0.20200        0.0%   Copied from ba03.mpr
ba05.mpr:     0.20200        0.0%   Copied from ba04.mpr
```

BCBERR3   B.C. EIB reduction rate for families with 3+ children

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITD) turn down level.

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:    0.00000       --    Not in Effect
 ba97.mpr:    0.00000       --    Not in effect
 ba98.mpr:    0.26800       --    Income Tax (BC Family Bonus)
                                  Regulation
```

```
ba99.mpr:     0.26800      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba00.mpr:     0.26800      0.0%   Income Tax (BC Family Bonus)
                                  Regulation
ba01.mpr:     0.26800      0.0%   Copied from ba00.mpr
ba02.mpr:     0.26800      0.0%   Copied from ba01.mpr
ba03.mpr:     0.26800      0.0%   Copied from ba02.mpr
ba04.mpr:     0.26800      0.0%   Copied from ba03.mpr
ba05.mpr:     0.26800      0.0%   Copied from ba04.mpr
```

BCC British Columbia GIS supplement: married pensioners

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 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%   Gains Senior Supplement,
                                 April, 1996
ba98.mpr:    723.00       0.0%   GAINS Senior Supplement
ba99.mpr:    723.00       0.0%   GAINS Senior Supplement
ba00.mpr:    723.00       0.0%   Grown from ba99.mpr using
                                 DEFAULT=1.0000
ba01.mpr:    723.00       0.0%   Grown from ba00.mpr using
                                 DEFAULT=1.0000
ba02.mpr:    723.00       0.0%   Grown from ba01.mpr using
                                 DEFAULT=1.0000
ba03.mpr:    723.00       0.0%   Grown from ba02.mpr using
                                 DEFAULT=1.0000
ba04.mpr:    723.00       0.0%   Grown from ba03.mpr using
                                 DEFAULT=1.0000
ba05.mpr:    723.00       0.0%   Grown from ba04.mpr using
                                 DEFAULT=1.0000
```

BCEIBFLG   Activate B.C. Earned Income Benefit Program

DESCRIPTION

When BCEIBFLG is assigned a value of 1, the calculation of the British Columbia Earned
Income Benefit is activated, depending on the presence of children in the family. For
families with lower incomes, the benefit starts to be phased in at BCEIBPI, and reaches its
maximum at incomes of BCBEMX. The slope of the phase in is therefore calculated as the
maximum working income supplement a family can receive divided by (BCBEMX –
BCEIBPI).

With a value of 0, calculation of the British Columbia Earned Income Benefit is suppressed.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

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:    1              --    Income Tax (BC Family Bonus)
                        Regulation
 ba99.mpr:    1              --    Income Tax (BC Family Bonus)
                        Regulation
 ba00.mpr:    1              --    Income Tax (BC Family Bonus)
                        Regulation
 ba01.mpr:    1              --    Copied from ba00.mpr
 ba02.mpr:    1              --    Copied from ba01.mpr
 ba03.mpr:    1              --    Copied from ba02.mpr
 ba04.mpr:    1              --    Copied from ba03.mpr
 ba05.mpr:    1              --    Copied from ba04.mpr
```

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the British Columbia Earned Income Benefit (imibceib).

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:	0.00	--	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	--	Not in Effect
ba98.mpr:	3750.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	3750.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

```
ba02.mpr:     3750.00        0.0%   Grown from ba01.mpr using
                                    CPIM3=1.000
ba03.mpr:     3750.00        0.0%   Grown from ba02.mpr using
                                    CPIM3=1.000
ba04.mpr:     3750.00        0.0%   Grown from ba03.mpr using
                                    CPIM3=1.000
ba05.mpr:     3750.00        0.0%   Grown from ba04.mpr using
                                    CPIM3=1.000
```

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

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:      0.00          --     Not in Effect
ba94.mpr:      0.00          --     Not in Effect
ba95.mpr:      0.00          --     Not in Effect
ba96.mpr:   1236.00          --     B.C. Family Bonus
                                    Regulations
```

```
ba97.mpr:    1236.00     0.0%  B.C. Family Bonus
                              Regulations
ba98.mpr:    1236.00     0.0%  B.C. Family Bonus
                              Regulations
ba99.mpr:    1260.00     1.9%  B.C. Family Bonus
                              Regulations
ba00.mpr:    1260.00     0.0%  B.C. Family Bonus
                              Regulations
ba01.mpr:    1260.00     0.0%  Grown from ba00.mpr using
                              NONE=1.0000
ba02.mpr:    1260.00     0.0%  Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:    1260.00     0.0%  Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:    1260.00     0.0%  Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:    1260.00     0.0%  Grown from ba04.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

Function   **Description**

txbc   Compute provincial taxes for British Columbia

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:	1	--	B.C. Budget 1996
ba97.mpr:	1	--	B.C. Budget 1996
ba98.mpr:	1	--	B.C. Family Bonus Regulations
ba99.mpr:	1	--	B.C. Family Bonus Regulations
ba00.mpr:	1	--	B.C. Family Bonus Regulations
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

BCFBIFS   Activate B.C. Family Bonus to include Federal NCS

DESCRIPTION

When this parameter is assigned a value of 1, the British Columbia Basic Family Bonus (imibcfb) is calculated to include the National Child Supplement. With a value of 0, the British Columbia Basic Family Bonus does not include the National Child Supplement.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

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:	1	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	1	--	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by the amount, if any, of the National Child Benefit Supplement received. This parameter represents the basic amount of the combined B.C. Family Bonus and National Child Supplement allowed for the first child in the family to be used in the calculation of the B.C. Family Bonus (imibcfb).

See also BCFBNCSTD, BCFBNCSRR1.

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:	0.00	--	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	--	Not in effect
ba98.mpr:	605.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	785.00	29.8%	Income Tax (BC Family Bonus) Regulation

```
ba00.mpr:      955.00        21.7%   Income Tax (BC Family Bonus)
                                     Regulation
ba01.mpr:      955.00         0.0%   Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:      955.00         0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:      955.00         0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:      955.00         0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:      955.00         0.0%   Grown from ba04.mpr using
                                     NONE=1.0000
```

BCFBNCS2   B.C. Family Bonus National Child Supplement for second child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by the amount, if any, of the National Child Benefit Supplement received. This parameter represents the basic amount of the combined B.C. Family Bonus and National Child Supplement allowed for the second child in the family to be used in the calculation of the B.C. Family Bonus (imibcfb).

See also BCFBNCSTD, BCFBNCSRR2.

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:      0.00           --     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           --     Not in effect
ba98.mpr:    405.00           --     Income Tax (BC Family Bonus)
                              Regulation
ba99.mpr:    585.00          44.4%   Income Tax (BC Family Bonus)
                              Regulation
ba00.mpr:    755.00          29.1%   Income Tax (BC Family Bonus)
                              Regulation
ba01.mpr:    755.00           0.0%   Grown from ba00.mpr using
                              NONE=1.0000
ba02.mpr:    755.00           0.0%   Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:    755.00           0.0%   Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:    755.00           0.0%   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:    755.00           0.0%   Grown from ba04.mpr using
                              NONE=1.0000
```

BCFBNCS3   B.C. Family Bonus National Child Supplement for each additional child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by the amount, if any, of the National Child Benefit Supplement received. This parameter represents the basic amount of the combined B.C. Family Bonus and National Child Supplement allowed for the third and subsequent child in the family to be used in the calculation of the B.C. Family Bonus (imibcfb).

See also BCFBNCSTD, BCFBNCSRR3.

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:	0.00	--	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	--	Not in effect
ba98.mpr:	330.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	510.00	54.5%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	680.00	33.3%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	680.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	680.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	680.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	680.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	680.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BCFBNCSRR1   B.C. Family Bonus NCS reduction rate for families with 1 child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by the amount, if any, of the National Child Benefit Supplement received. This parameter represents the income reduction rate to be applied to the calculated combined Family Bonus and National Child Benefit Supplement amount when family net income exceeds BCFBNCSTD, for families with one child.

See also BCFBNCS1.

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:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.12100	--	Income Tax (BC Family Bonus) Regulation

```
ba99.mpr:    0.11500    -5.0%   Income Tax (BC Family Bonus)
                                 Regulation
ba00.mpr:    0.11000    -4.3%   Income Tax (BC Family Bonus)
                                 Regulation
ba01.mpr:    0.11000     0.0%   Copied from ba00.mpr
ba02.mpr:    0.11000     0.0%   Copied from ba01.mpr
ba03.mpr:    0.11000     0.0%   Copied from ba02.mpr
ba04.mpr:    0.11000     0.0%   Copied from ba03.mpr
ba05.mpr:    0.11000     0.0%   Copied from ba04.mpr
```

BCFBNCSRR2   B.C. Family Bonus NCS reduction rate for families with 2 children

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by the amount, if
any, of the National Child Benefit Supplement received. This parameter represents the
income reduction rate to be applied to the calculated combined Family Bonus and National
Child Benefit Supplement amount when family net income exceeds BCFBNCSTD, for
families with two children.

See also BCFBNCS2.

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:    0.00000      --    Not in effect
ba97.mpr:    0.00000      --    Not in effect
ba98.mpr:    0.20200      --    Income Tax (BC Family Bonus)
                               Regulation
ba99.mpr:    0.20100     -0.5%  Income Tax (BC Family Bonus)
                               Regulation
ba00.mpr:    0.19700     -2.0%  Income Tax (BC Family Bonus)
                               Regulation
ba01.mpr:    0.19700      0.0%  Copied from ba00.mpr
ba02.mpr:    0.19700      0.0%  Copied from ba01.mpr
ba03.mpr:    0.19700      0.0%  Copied from ba02.mpr
ba04.mpr:    0.19700      0.0%  Copied from ba03.mpr
ba05.mpr:    0.19700      0.0%  Copied from ba04.mpr
```

BCFBNCSRR3   B.C. Family Bonus NCS reduction rate for families with 3+ children

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by the amount, if
any, of the National Child Benefit Supplement received. This parameter represents the
income reduction rate to be applied to the calculated combined Family Bonus and National
Child Benefit Supplement amount when family net income exceeds BCFBNCSTD, for
families with three or more children.

See also BCFBNCS3.

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:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.26800	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.27500	2.6%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.27600	0.4%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.27600	0.0%	Copied from ba00.mpr
ba02.mpr:	0.27600	0.0%	Copied from ba01.mpr
ba03.mpr:	0.27600	0.0%	Copied from ba02.mpr
ba04.mpr:	0.27600	0.0%	Copied from ba03.mpr
ba05.mpr:	0.27600	0.0%	Copied from ba04.mpr

BCFBNCSTD B.C. Family Bonus National Child Supplement Turndown

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by the amount, if
any, of the National Child Benefit Supplement received. This parameter represents the
family net income turndown level used to calculate the combined Family Bonus and National
Child Benefit Supplement. When family net income exceeds this amount, the calculated
bonus is reduced by BCFBNCSRR1 for families with one child, BCFBNCSRR2 for families
with two children and by BCFBNCSRR3 for families with three or more children.

See also BCFBNCS1, BCFBNCS2, BCFBNCS3.

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:	0.00	--	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	--	Not in effect
ba98.mpr:	20921.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	20921.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	20921.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	20921.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	20921.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	20921.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BCFBPI B.C. Family Bonus phase-in

DESCRIPTION

When the parameter BCFBFLAG is set to one, the value of this parameter is always multiplied by 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. Family Bonus Regulations
ba98.mpr:	1.00000	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	1.00000	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	1.00000	0.0%	B.C. Family Bonus Regulations

```
ba01.mpr:     1.00000        0.0%   Copied from ba00.mpr
ba02.mpr:     1.00000        0.0%   Copied from ba01.mpr
ba03.mpr:     1.00000        0.0%   Copied from ba02.mpr
ba04.mpr:     1.00000        0.0%   Copied from ba03.mpr
ba05.mpr:     1.00000        0.0%   Copied from ba04.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:     0.16000         --    B.C. Family Bonus
                                     Regulations
 ba97.mpr:     0.16000        0.0%   B.C. Family Bonus
                                     Regulations
```

```
ba98.mpr:      0.16000      0.0%   B.C. Family Bonus
                           Regulations
ba99.mpr:      0.16000      0.0%   B.C. Family Bonus
                           Regulations
ba00.mpr:      0.16000      0.0%   B.C. Family Bonus
                           Regulations
ba01.mpr:      0.16000      0.0%   Copied from ba00.mpr
ba02.mpr:      0.16000      0.0%   Copied from ba01.mpr
ba03.mpr:      0.16000      0.0%   Copied from ba02.mpr
ba04.mpr:      0.16000      0.0%   Copied from ba03.mpr
ba05.mpr:      0.16000      0.0%   Copied from ba04.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:     0.08000        --      B.C. Family Bonus
                                     Regulations
ba97.mpr:     0.08000       0.0%     B.C. Family Bonus
                                     Regulations
ba98.mpr:     0.08000       0.0%     B.C. Family Bonus
                                     Regulations
ba99.mpr:     0.08000       0.0%     B.C. Family Bonus
                                     Regulations
ba00.mpr:     0.08000       0.0%     B.C. Family Bonus
                                     Regulations
ba01.mpr:     0.08000       0.0%     Copied from ba00.mpr
ba02.mpr:     0.08000       0.0%     Copied from ba01.mpr
ba03.mpr:     0.08000       0.0%     Copied from ba02.mpr
ba04.mpr:     0.08000       0.0%     Copied from ba03.mpr
ba05.mpr:     0.08000       0.0%     Copied from ba04.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

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:      0.00          --     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. Family Bonus
                             Regulations
ba98.mpr:  18000.00        0.0%   B.C. Family Bonus
                             Regulations
ba99.mpr:  18000.00        0.0%   B.C. Family Bonus
                             Regulations
ba00.mpr:  18000.00        0.0%   B.C. Family Bonus
                             Regulations
ba01.mpr:  18000.00        0.0%   Grown from ba00.mpr using
                             NONE=1.0000
ba02.mpr:  18000.00        0.0%   Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:  18000.00        0.0%   Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:  18000.00        0.0%   Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:  18000.00        0.0%   Grown from ba04.mpr using
                             NONE=1.0000
```

BCGTC   N.B. Caregiver Tax Credit

DESCRIPTION

BCGTC multiplied by BPNTCR is the maximum amount of the New Brunswick Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

For more explanation see BCGTCFLG.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:     2386.00           --    NB budget papers 2000, p.24
 ba01.mpr:     2386.00         0.0%  Grown from ba00.mpr using
                               NONE=1.0000
 ba02.mpr:     2386.00         0.0%  Grown from ba01.mpr using
                               NONE=1.0000
 ba03.mpr:     2386.00         0.0%   Grown from ba02.mpr using
                               NONE=1.0000
 ba04.mpr:     2386.00         0.0%   Grown from ba03.mpr using
                               NONE=1.0000
 ba05.mpr:     2386.00         0.0%   Grown from ba04.mpr using
                               NONE=1.0000
```

DESCRIPTION

The calculation of the New Brunswick Caregiver Tax Credit (impcgtc) is activated by the flag BCGTCFLG.

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is BCGTC. Based on the results of a study pertaining to the presence of elderly parents within the economic family, a take-up rate BCGTCTC was determined. The take up rate is based on the age of a potential parent, assigned to individuals with idefrh =3, according to SCF data. Users have access to a take-up rate BCGTCTK based on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of BCGTCTD.

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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:     1              --    NB budget papers 2000, p.24
ba01.mpr:     1              --    Copied from ba00.mpr
ba02.mpr:     1              --    Copied from ba01.mpr
ba03.mpr:     1              --    Copied from ba02.mpr
ba04.mpr:     1              --    Copied from ba03.mpr
ba05.mpr:     1              --    Copied from ba04.mpr
```

BCGTCTC   N.B. Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

This is the first take-up rate used in the calculation of New Brunswick's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value		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]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:	5	[Rows]	Value based on SCF 1996
	60	0.870 (-0.0010)	
	70	0.860 (0.0000)	
	80	0.860 (-0.0130)	
	90	0.730 (0.0270)	
	100	1.000 (0.0270)	
ba01.mpr:		[Same]	Copied from ba00.mpr
ba02.mpr:		[Same]	Copied from ba01.mpr
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

BCGTCTD   N.B. Caregiver Tax Credit Turn Down Income

DESCRIPTION

This is the turn down income of the New Brunswick Caregiver Tax Credit (impcgtc). For more explanation see BCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated

(BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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            --    Not in effect
 ba98.mpr:    0.00            --    Not in effect
 ba99.mpr:    0.00            --    Not in effect
 ba00.mpr: 14046.00           --    NB budget papers 2000, p.24
 ba01.mpr: 14046.00         0.0%  Grown from ba00.mpr using
                     NONE=1.0000
 ba02.mpr: 14046.00         0.0%   Grown from ba01.mpr using
                     NONE=1.0000
 ba03.mpr: 14046.00         0.0%   Grown from ba02.mpr using
                     NONE=1.0000
 ba04.mpr: 14046.00         0.0%   Grown from ba03.mpr using
                     NONE=1.0000
 ba05.mpr: 14046.00         0.0%   Grown from ba04.mpr using
                     NONE=1.0000
```

BCGTCTK   N.B. Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income for the New Brunswick non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   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]   Not in effect
 ba98.mpr:               [Same]   Not in effect
 ba99.mpr:               [Same]   Not in effect
```

```
ba00.mpr:                    [Same]   Not in effect
ba01.mpr:                    [Same]   Copied from ba00.mpr
ba02.mpr:                    [Same]   Copied from ba01.mpr
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.mpr
```

BCHATL1   N.B. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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            --    Not in effect
```

```
ba98.mpr:    0.00           --    Not in effect
ba99.mpr:    0.00           --    Not in effect
ba00.mpr:  200.00           --    NB budget papers 2000, p.24
ba01.mpr:  200.00         0.0%  Grown from ba00.mpr using
                         NONE=1.0000
ba02.mpr:  200.00         0.0%  Grown from ba01.mpr using
                         NONE=1.0000
ba03.mpr:  200.00         0.0%  Grown from ba02.mpr using
                         NONE=1.0000
ba04.mpr:  200.00         0.0%  Grown from ba03.mpr using
                         NONE=1.0000
ba05.mpr:  200.00         0.0%  Grown from ba04.mpr using
                         NONE=1.0000
```

BCHATR1   N.B. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (BCHATL1) that may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
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        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.09945        --     NB budget papers 2000, p.24
ba01.mpr:      0.09690       -2.6%   NB budget papers 2000, p.24
ba02.mpr:      0.09690        0.0%   Copied from ba01.mpr
ba03.mpr:      0.09690        0.0%   Copied from ba02.mpr
ba04.mpr:      0.09690        0.0%   Copied from ba03.mpr
ba05.mpr:      0.09690        0.0%   Copied from ba04.mpr
```

BCHATR2   N.B. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (BCHATL1) that may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
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        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.16965        --     NB budget papers 2000, p.24
ba01.mpr:     0.16530      -2.6%    NB budget papers 2000, p.24
ba02.mpr:     0.16530       0.0%    Copied from ba01.mpr
ba03.mpr:     0.16530       0.0%    Copied from ba02.mpr
ba04.mpr:     0.16530       0.0%    Copied from ba03.mpr
ba05.mpr:     0.16530       0.0%    Copied from ba04.mpr
```

BCS — British Columbia GIS supplement: single pensioners

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
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%   Gains Senior Supplement,
                                   April, 1996
ba98.mpr:      591.60       0.0%   Gains Senior Supplement,
                                   April, 1996
ba99.mpr:      591.60       0.0%   GAINS Senior Supplement
ba00.mpr:      591.60       0.0%   Grown from ba99.mpr using
                                   DEFAULT=1.0000
ba01.mpr:      591.60       0.0%   Grown from ba00.mpr using
                                   DEFAULT=1.0000
ba02.mpr:      591.60       0.0%   Grown from ba01.mpr using
                                   DEFAULT=1.0000
ba03.mpr:      591.60       0.0%   Grown from ba02.mpr using
                                   DEFAULT=1.0000
ba04.mpr:      591.60       0.0%   Grown from ba03.mpr using
                                   DEFAULT=1.0000
ba05.mpr:      591.60       0.0%   Grown from ba04.mpr using
                                   DEFAULT=1.0000
```

BDTCR   N.B. dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the

New Brunswick dividend tax credit (impdtxc). The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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        --    Not in effect
 ba98.mpr:     0.00000        --    Not in effect
 ba99.mpr:     0.00000        --    Not in effect
 ba00.mpr:     0.13333        --    NB budget papers 2000, p.24
 ba01.mpr:     0.13333       0.0%   Copied from ba00.mpr
 ba02.mpr:     0.13333       0.0%   Copied from ba01.mpr
 ba03.mpr:     0.13333       0.0%   Copied from ba02.mpr
 ba04.mpr:     0.13333       0.0%   Copied from ba03.mpr
 ba05.mpr:     0.13333       0.0%   Copied from ba04.mpr
```

DESCRIPTION

Dollar amount multiplied by number of eligible months to determine the New Brunswick education tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	NB budget papers 2000, p.24
ba01.mpr:	200.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	200.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
    ba03.mpr:    200.00      0.0%   Grown from ba02.mpr using
                             NONE=1.0000
    ba04.mpr:    200.00      0.0%   Grown from ba03.mpr using
                             NONE=1.0000
    ba05.mpr:    200.00      0.0%   Grown from ba04.mpr using
                             NONE=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.

The default value is 0.

BEMXM   N.B. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
    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           --     Not in effect
ba98.mpr:     0.00           --     Not in effect
ba99.mpr:     0.00           --     Not in effect
ba00.mpr:  6140.00           --     NB budget papers 2000, p.24
ba01.mpr:  6140.00          0.0%   Grown from ba00.mpr using
                            NONE=1.0000
ba02.mpr:  6140.00          0.0%   Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:  6140.00          0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:  6140.00          0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:  6140.00          0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

BEMXMT   N.B. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	NB budget papers 2000, p.24
ba01.mpr:	614.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	614.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	614.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	614.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	614.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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:	4647.35	1.8%	HRD Press releases
ba98.mpr:	4698.84	1.1%	Redbook, 1998 Edition, p. A6
ba99.mpr:	4754.28	1.2%	Redbook, 1998 Edition – Page A5, Antun Utovac
ba00.mpr:	4820.84	1.4%	Grown from ba99.mpr using CPI=1.014
ba01.mpr:	4941.36	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	5040.19	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	5135.95	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	5228.40	1.8%	Grown from ba03.mpr using CPI=1.018

```
ba05.mpr:     5327.74      1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

BGISM   Basic GIS - married

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits
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:	3752.01	1.7%	HRD Press releases

```
ba98.mpr:      3794.40       1.1%   Redbook, 1998 Edition, p. A6
ba99.mpr:      3839.10       1.2%   Redbook, 1998 Edition - Page
                                    A5, Antun Utovac
ba00.mpr:      3932.10       2.4%   Income Security Programs
                                    Information Card - September 2000
ba01.mpr:      4030.40       2.5%   Grown from ba00.mpr using
                                    CPI=1.025
ba02.mpr:      4111.01       2.0%   Grown from ba01.mpr using
                                    CPI=1.020
ba03.mpr:      4189.12       1.9%   Grown from ba02.mpr using
                                    CPI=1.019
ba04.mpr:      4264.52       1.8%   Grown from ba03.mpr using
                                    CPI=1.018
ba05.mpr:      4345.55       1.9%   Grown from ba04.mpr using
                                    CPI=1.019
```

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:      5760.22      1.7%   HRD Press releases
ba98.mpr:      5825.28      1.1%   Redbook, 1998 Edition, p. A6
ba99.mpr:      5894.01      1.2%   Redbook, 1998 Edition - Page
                                   A5
ba00.mpr:      6036.72      2.4%   Income Security Programs
                                   Information Card - September 2000
ba01.mpr:      6187.64      2.5%   Grown from ba00.mpr using
                                   CPI=1.025
ba02.mpr:      6311.39      2.0%   Grown from ba01.mpr using
                                   CPI=1.020
ba03.mpr:      6431.31      1.9%   Grown from ba02.mpr using
                                   CPI=1.019
ba04.mpr:      6547.07      1.8%   Grown from ba03.mpr using
                                   CPI=1.018
ba05.mpr:      6671.46      1.9%   Grown from ba04.mpr using
                                   CPI=1.019
```

BLVCMAX   Maximum N.B. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the New Brunswick labour sponsored funds tax credit
(implvctc). The credit is derived as a proportion BLVCRT of the cost of the funds bought
(idlabtxg) up to a maximum value BLVCMAX.

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:	1000.00	--	Federal Income Tax T1C (NB) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (NB) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (NB) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (NB) TC-1997
ba98.mpr:	750.00	42.9%	Federal Income Tax T1C (NB) TC-1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (NB) - 1999
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
ba02.mpr:	750.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	750.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	750.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	750.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the rate for the New Brunswick labour sponsored funds tax credit (implvctc). The credit is derived as a proportion BLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value BLVCMAX.

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:	0.20000	--	Federal Income Tax T1C (NB) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (NB) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (NB) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (NB) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (NB) TC-1998

```
ba99.mpr:    0.15000      0.0%    Federal Income Tax T1C (NB)
                                   - 1999
ba00.mpr:    0.15000      0.0%    Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:    0.15000      0.0%    Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:    0.15000      0.0%    Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:    0.15000      0.0%    Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:    0.15000      0.0%    Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:    0.15000      0.0%    Grown from ba04.mpr using
                                   NONE=1.0000
```

BMAXDX   N.B. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum New Brunswick non-refundable disability tax credit. It is given to all individuals with a positive value for imputed Disability Deduction (imdisex). The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
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         --    Not in effect
ba98.mpr:    0.00         --    Not in effect
ba99.mpr:    0.00         --    Not in effect
ba00.mpr:    4293.00      --    NB budget papers 2000, p.24
ba01.mpr:    4293.00     0.0%   Grown from ba00.mpr using
                                NONE=1.0000
ba02.mpr:    4293.00     0.0%   Grown from ba01.mpr using
                                NONE=1.0000
ba03.mpr:    4293.00     0.0%   Grown from ba02.mpr using
                                NONE=1.0000
ba04.mpr:    4293.00     0.0%   Grown from ba03.mpr using
                                NONE=1.0000
ba05.mpr:    4293.00     0.0%   Grown from ba04.mpr using
                                NONE=1.0000
```

BMAXET   N.B. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	NB budget papers 2000, p.24
ba01.mpr:	5000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	5000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	5000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BMXM   N.B. married amount

DESCRIPTION

This parameter represents the married tax credit when New Brunswick tax is calculated as a tax on taxable income. It is only used when BTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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           --    Not in effect
 ba98.mpr:    0.00           --    Not in effect
 ba99.mpr:    0.00           --    Not in effect
 ba00.mpr: 6140.00           --    NB budget papers 2000, p.24
 ba01.mpr: 6140.00         0.0%   Grown from ba00.mpr using
                           NONE=1.0000
 ba02.mpr: 6140.00         0.0%   Grown from ba01.mpr using
                           NONE=1.0000
 ba03.mpr: 6140.00         0.0%   Grown from ba02.mpr using
                           NONE=1.0000
 ba04.mpr: 6140.00         0.0%   Grown from ba03.mpr using
                           NONE=1.0000
 ba05.mpr: 6140.00         0.0%   Grown from ba04.mpr using
                           NONE=1.0000
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	NB budget papers 2000, p.24
ba01.mpr:	614.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	614.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
ba03.mpr:      614.00        0.0%   Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:      614.00        0.0%   Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:      614.00        0.0%   Grown from ba04.mpr using
                             NONE=1.0000
```

BOAS   Basic OAS

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
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%   Redbook, 1998 Edition, p. A6
ba97.mpr:      4847.04      1.7%   HRD Press releases
ba98.mpr:      4901.76      1.1%   Redbook, 1998 Edition, p. A6
ba99.mpr:      4959.51      1.2%   Redbook, 1998 Edition - Page
                                   A5
ba00.mpr:      5079.51      2.4%   Income Security Programs
                                   Information Card - September 2000
ba01.mpr:      5206.50      2.5%   Grown from ba00.mpr using
                                   CPI=1.025
ba02.mpr:      5310.63      2.0%   Grown from ba01.mpr using
                                   CPI=1.020
ba03.mpr:      5411.53      1.9%   Grown from ba02.mpr using
                                   CPI=1.019
ba04.mpr:      5508.94      1.8%   Grown from ba03.mpr using
                                   CPI=1.018
ba05.mpr:      5613.61      1.9%   Grown from ba04.mpr using
                                   CPI=1.019
```

BPNTCR   N.B. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.09945	--	NB budget papers 2000, p.24
ba01.mpr:	0.09690	-2.6%	NB budget papers 2000, p.24
ba02.mpr:	0.09690	0.0%	Copied from ba01.mpr
ba03.mpr:	0.09690	0.0%	Copied from ba02.mpr
ba04.mpr:	0.09690	0.0%	Copied from ba03.mpr
ba05.mpr:	0.09690	0.0%	Copied from ba04.mpr

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

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    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]   Federal Income Tax T1C (NB)
                            1997
```

```
ba98.mpr:                    [Same]    Federal Income Tax T1C (NB)
                                       1998
ba99.mpr:                    [Same]    Federal Income Tax T1C (NB)
                                       - 1999
ba00.mpr:                    [Same]    Grown from ba99.mpr using
                                       NONE=1.0000
ba01.mpr:                    [Same]    Grown from ba00.mpr using
                                       NONE=1.0000
ba02.mpr:                    [Same]    Grown from ba01.mpr using
                                       NONE=1.0000
ba03.mpr:                    [Same]    Grown from ba02.mpr using
                                       NONE=1.0000
ba04.mpr:                    [Same]    Grown from ba03.mpr using
                                       NONE=1.0000
ba05.mpr:                    [Same]    Grown from ba04.mpr using
                                       NONE=1.0000
```

BPTCBEN   Maximum New Brunswick political tax credit allowed

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C (NB)
                                   1997
ba98.mpr:     500.00        0.0%   Federal Income Tax T1C (NB)
                                   1998
ba99.mpr:     500.00        0.0%   Federal Income Tax T1C (NB)
                                   - 1999
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
ba02.mpr:     500.00        0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     500.00        0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     500.00        0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     500.00        0.0%   Grown from ba04.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

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value Growth Source

```
 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:    0.63000    -1.6%   Federal Income Tax T1C (NB)
                           1997
 ba98.mpr:    0.61000    -3.2%   Federal Income Tax T1C (NB)
                           1998
```

```
ba99.mpr:     0.60000       -1.6%    Federal Income Tax T1C (NB)
                            - 1999
ba00.mpr:     0.00000        --      Not in effect
ba01.mpr:     0.00000        --      Not in effect
ba02.mpr:     0.00000        --      Copied from ba01.mpr
ba03.mpr:     0.00000        --      Copied from ba02.mpr
ba04.mpr:     0.00000        --      Copied from ba03.mpr
ba05.mpr:     0.00000        --      Copied from ba04.mpr
```

BPTX   N.B. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Source

```
ba84.mpr:      1             [Rows]   Not in effect
          0     0.0000   0.000000
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]   Not in effect
ba98.mpr:                    [Same]   Not in effect
ba99.mpr:                    [Same]   Not in effect
ba00.mpr:     3              [Rows]   NB budget papers 2000, p.24
         0      0.0000   0.099450
     30004 (2983.8978)   0.146250
     60009 (7372.1290)   0.169650
ba01.mpr:     3              [Rows]   NB budget papers 2000, p.24
         0      0.0000   0.096900
     30004 (2907.3876)   0.142500
     60009 (7183.1001)   0.165300
ba02.mpr:                    [Same]   Grown from ba01.mpr using
                                      NONE=1.0000
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                                      NONE=1.0000
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                                      NONE=1.0000
ba05.mpr:                    [Same]   Grown from ba04.mpr using
                                      NONE=1.0000
```

BRKFLAG   Activate interception of `Break' key

DESCRIPTION

This flag, which is normally left at 1, activates the normal SPSM break processing described
in the *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%	Federal Income Tax T1C (NB) 1997
ba98.mpr:	13500.00	0.0%	Federal Income Tax T1C (NB) 1998
ba99.mpr:	13500.00	0.0%	Federal Income Tax T1C (NB) - 1999
ba00.mpr:	13500.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	13500.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	13500.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000

```
ba03.mpr:     13500.00     0.0%   Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     13500.00     0.0%   Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     13500.00     0.0%   Grown from ba04.mpr using
                                  DEFAULT=1.0000
```

BSF   New Brunswick provincial surtax rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
 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%   Federal Income Tax T1C (NB)
                                   1997
ba98.mpr:     0.08000       0.0%   Federal Income Tax T1C (NB)
                                   1998
ba99.mpr:     0.08000       0.0%   Federal Income Tax T1C (NB)
                                   - 1999
ba00.mpr:     0.08000       0.0%   Copied from ba99.mpr
ba01.mpr:     0.08000       0.0%   Copied from ba00.mpr
ba02.mpr:     0.08000       0.0%   Copied from ba01.mpr
ba03.mpr:     0.08000       0.0%   Copied from ba02.mpr
ba04.mpr:     0.08000       0.0%   Copied from ba03.mpr
ba05.mpr:     0.08000       0.0%   Copied from ba04.mpr
```

BTXFLG   N.B. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, New Brunswick taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txnb   Compute provincial taxes for New Brunswick

VALUES

File/Year   Value   Growth Source

```
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:    1            --    NB budget papers 2000, p.24
ba01.mpr:    1            --    Copied from ba00.mpr
ba02.mpr:    1            --    Copied from ba01.mpr
ba03.mpr:    1            --    Copied from ba02.mpr
ba04.mpr:    1            --    Copied from ba03.mpr
ba05.mpr:    1            --    Copied from ba04.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. If the parameter PEROPT is set to 2 all filers receive this amount multiplied times the parameter FNTCR as their basic personal tax credit imbtc .

See also BXMS

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
txccea	Compute child care expense allowance
txhstr	Compute family-related deductions or credits
txitax	Compute taxable income and individual credits
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%	Federal Income Tax 1997 - Line 300
ba98.mpr:	6456.00	0.0%	Federal Income Tax 1998 - Line 300
ba99.mpr:	6794.00	5.2%	Federal Income Tax 1999 - Line 300
ba00.mpr:	7231.00	6.4%	Federal Budget Plan 2000 - Page 217
ba01.mpr:	7411.77	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	7560.01	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	7703.65	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	8000.00	3.8%	Federal Economic Statement 2000 - p.177
ba05.mpr:	8152.00	1.9%	Grown from ba04.mpr using CPI=1.019

DESCRIPTION

This is the maximum value per person for the personal amount supplement available to low income Canadians. This measure was introduced in the Federal Budget in 1998 and cancelled in the 1999 budget. If the parameter PEROPT is set to 2 (for tax credits) all filers are income tested (based on taxable income imdepni) for receipt of the supplement to the basic exemption.

Note that in the federal tax forms, only persons whose incomes are over the personal tax amount (BXM) claimed this credit. By giving it to persons with very low incomes there is no effect on taxes or applied tax credits. But when comparing the SPSM results with those of the Greenbook, the SPSM results may seem high.

See also: BXM BXMSPI imbtcs

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
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           --     Not in effect
ba98.mpr:    500.00           --     Federal Income Tax 1998 -
                              Schedule 13 line 1
ba99.mpr:    500.00         0.0%   Federal Income Tax 1999 -
                              Schedule 13 & Line 307
ba00.mpr:      0.00           --     Not in effect
ba01.mpr:      0.00           --     Grown from ba00.mpr using
                              CPI=1.025
ba02.mpr:      0.00           --     Grown from ba01.mpr using
                              CPI=1.020
ba03.mpr:      0.00           --     Grown from ba02.mpr using
                              CPI=1.019
ba04.mpr:      0.00           --     Grown from ba03.mpr using
                              CPI=1.018
ba05.mpr:      0.00           --     Grown from ba04.mpr using
                              CPI=1.019
```

BXMSPI   Basic personal exemption supplement phase in

DESCRIPTION

This is the phase-in and phase-out of the personal amount supplement available to low
income Canadians. This measure was introduced in the Federal Budget in 1998 and
cancelled in the 1999 budget. If the parameter PEROPT is set to 2 (for tax credits) all filers
are income tested (based on taxable income imdepni) for receipt of the supplement to the
basic exemption.

See also: BXMS BXMSRR imbtcs

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.50000	--	Federal Income Tax 1998 – Schedule 13 line 14
ba99.mpr:	0.50000	0.0%	Federal Income Tax 1999 – Schedule 13 & Line 307
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

BXMSRR   Basic personal exemption supplement reduction rate

DESCRIPTION

This is the proportion of net income above the level of the basic exemption (BXM) plus the maximum supplement (BXMS) used to reduce the maximum supplement to the federal basic personal tax credit (BXMS). This measure was introduced in the Federal Budget in 1998 and cancelled in the 1999 Federal Budget. If the parameter PEROPT is set to 2 (for tax credits) all filers are income tested (based on net income imdepni) for receipt of the supplement to the basic exemption.

See also: BXMS BXMSPI imbtcs

CROSS REFERENCE

Function   **Description**

txhstr   Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.40000	--	Federal Income Tax 1998 – Schedule 13 line 12
ba99.mpr:	0.40000	0.0%	Federal Income Tax 1999 – Schedule 13 & Line 307
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	NB budget papers 2000, p.24
ba01.mpr:	1000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	1000.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
 ba03.mpr:    1000.00      0.0%   Grown from ba02.mpr using
                          NONE=1.0000
 ba04.mpr:    1000.00      0.0%   Grown from ba03.mpr using
                          NONE=1.0000
 ba05.mpr:    1000.00      0.0%   Grown from ba04.mpr using
                          NONE=1.0000
```

CAMTOPT   B.C. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted
net income)

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG = 1), there are three
options as to how to calculate the provincial minimum tax.

When CAMTOPT is set to 1, then no provincial alternative minimum tax is calculated.

When CAMTOPT is set to 2, then a percentage (CAMTPCTF) of the additional federal tax
due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

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              --    Not in effect
ba98.mpr:    1              --    Not in effect
ba99.mpr:    1              --    Not in effect
ba00.mpr:    1              --    Not in effect
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.mpr
```

CAMTPCTF   B.C. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG=1) and CAMTOPT is set to 2, then a percentage (CAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 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        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.00000        --     Not in effect
ba01.mpr:      0.00000        --     Copied from ba00.mpr
ba02.mpr:      0.00000        --     Copied from ba01.mpr
ba03.mpr:      0.00000        --     Copied from ba02.mpr
ba04.mpr:      0.00000        --     Copied from ba03.mpr
ba05.mpr:      0.00000        --     Copied from ba04.mpr
```

CAMTTX   B.C. amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

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

Function   **Description**

txitax   Compute taxable income and individual credits
txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

File/Year	Value	Growth	Source
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	--	Federal Income Tax 1997
ba98.mpr:	1	--	Federal Income Tax 1998
ba99.mpr:	1	--	Federal Income Tax 1999
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

CAPGIR   Capital gains inclusion rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax
txinet   Compute net income
txitax   Compute taxable income and individual credits
txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax 1997 – Schedule 3 & Line 127

```
ba98.mpr:     0.75000      0.0%   Federal Income Tax 1998 -
                                  Schedule 3 & Line 127
ba99.mpr:     0.75000      0.0%   Federal Income Tax 1999 -
                                  Schedule 3 & Line 127
ba00.mpr:     0.66667    -11.1%   Federal Budget Plan 2000 -
                                  page 225
ba01.mpr:     0.50000    -25.0%   Federal Economic Statement
                                  2000 - p.151
ba02.mpr:     0.50000      0.0%   Copied from ba01.mpr
ba03.mpr:     0.50000      0.0%   Copied from ba02.mpr
ba04.mpr:     0.50000      0.0%   Copied from ba03.mpr
ba05.mpr:     0.50000      0.0%   Copied from ba04.mpr
```

CAXM   B.C. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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         --    Not in effect
ba98.mpr:    0.00         --    Not in effect
ba99.mpr:    0.00         --    Not in effect
ba00.mpr:    3531.00      --    BC budget 2000, p.67
ba01.mpr:    3619.27     2.5%   Grown from ba00.mpr using
                                CPIBC=1.025
ba02.mpr:    3691.66     2.0%   Grown from ba01.mpr using
                                CPIBC=1.020
ba03.mpr:    3761.80     1.9%   Grown from ba02.mpr using
                                CPIBC=1.019
ba04.mpr:    3829.51     1.8%   Grown from ba03.mpr using
                                CPIBC=1.018
ba05.mpr:    3902.27     1.9%   Grown from ba04.mpr using
                                CPIBC=1.019
```

CAXPI   B.C. 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 provincial age tax credit. The parameter is only used when the British Columbia provincial tax on taxable income is calculated (CTXFLG = 1).

See also impatxc, CAXM, CAXRR, and CAXTD.

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:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	1.00000	--	BC budget 2000, p.67
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

CAXRR   B.C. Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, CAXTD, CAXPI.

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:      0.00000         --     Not in effect
 ba97.mpr:      0.00000         --     Not in effect
 ba98.mpr:      0.00000         --     Not in effect
 ba99.mpr:      0.00000         --     Not in effect
 ba00.mpr:      0.15000         --     BC budget 2000, p.67
 ba01.mpr:      0.15000        0.0%    Copied from ba00.mpr
 ba02.mpr:      0.15000        0.0%    Copied from ba01.mpr
 ba03.mpr:      0.15000        0.0%    Copied from ba02.mpr
 ba04.mpr:      0.15000        0.0%    Copied from ba03.mpr
 ba05.mpr:      0.15000        0.0%    Copied from ba04.mpr
```

CAXTD   B.C. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is
above the value of this parameter. The parameter is only used when the British Columbia

provincial tax on taxable income is calculated (CTXFLG = 1).

See also impatxc, CAXRR, CAXPI

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:	0.00	--	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	26284.00	--	BC budget 2000, p.67
ba01.mpr:	26941.10	2.5%	Grown from ba00.mpr using CPIBC=1.025
ba02.mpr:	27479.92	2.0%	Grown from ba01.mpr using CPIBC=1.020
ba03.mpr:	28002.04	1.9%	Grown from ba02.mpr using CPIBC=1.019
ba04.mpr:	28506.08	1.8%	Grown from ba03.mpr using CPIBC=1.018

```
ba05.mpr:    29047.70     1.9%   Grown from ba04.mpr using
                                  CPIBC=1.019
```

CBXM   B.C. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 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           --    Not in effect
 ba98.mpr:    0.00           --    Not in effect
 ba99.mpr:    0.00           --    Not in effect
 ba00.mpr:    7531.00        --    BC budget 2000, p.67
 ba01.mpr:    8000.00       6.2%   BC budget 2000, p.67
```

```
ba02.mpr:     8160.00      2.0%   Grown from ba01.mpr using
                                  CPIBC=1.020
ba03.mpr:     8315.04      1.9%   Grown from ba02.mpr using
                                  CPIBC=1.019
ba04.mpr:     8464.71      1.8%   Grown from ba03.mpr using
                                  CPIBC=1.018
ba05.mpr:     8625.54      1.9%   Grown from ba04.mpr using
                                  CPIBC=1.019
```

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

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

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%   Federal Income Tax 1997 –
                                   Line 214 & FORM T778
ba98.mpr:      0.66667      0.0%   Federal Income Tax 1998 –
                                   Line 214 & FORM T778
ba99.mpr:      0.66667      0.0%   Federal Income Tax 1999 –
                                   Line 214 & FORM T778
ba00.mpr:      0.66667      0.0%   Copied from ba99.mpr
ba01.mpr:      0.66667      0.0%   Copied from ba00.mpr
ba02.mpr:      0.66667      0.0%   Copied from ba01.mpr
ba03.mpr:      0.66667      0.0%   Copied from ba02.mpr
ba04.mpr:      0.66667      0.0%   Copied from ba03.mpr
ba05.mpr:      0.66667      0.0%   Copied from ba04.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%	Not in effect (set arbitrarily high)
ba90.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba91.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba92.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba93.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba94.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba95.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba96.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba97.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba98.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba99.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
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
ba02.mpr:	99999.99	0.0%	Grown from ba01.mpr using NONE=1.0000

```
   ba03.mpr:     99999.99     0.0%   Grown from ba02.mpr using
                               NONE=1.0000
   ba04.mpr:     99999.99     0.0%   Grown from ba03.mpr using
                               NONE=1.0000
   ba05.mpr:     99999.99     0.0%   Grown from ba04.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 imccea calculated with 'Limit C' set to CCEAOLD.

See also: CCEAYNG CCEAOLD

CROSS REFERENCE

Function   **Description**

txccea   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            --     Federal Income Tax 1997 -
                Line 214 & FORM T778
ba98.mpr:    16            --     Federal Income Tax 1998 -
                Line 214 & FORM T778
ba99.mpr:    16            --     Federal Income Tax 1999 -
                Line 214 & FORM T778
ba00.mpr:    16            --     Copied from ba99.mpr
ba01.mpr:    16            --     Copied from ba00.mpr
ba02.mpr:    16            --     Copied from ba01.mpr
ba03.mpr:    16            --     Copied from ba02.mpr
ba04.mpr:    16            --     Copied from ba03.mpr
ba05.mpr:    16            --     Copied from ba04.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 imparement.

CROSS REFERENCE

Function   **Description**

txccea   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:      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%   Federal Income Tax 1997 -
                                     Line 214 & FORM T778
ba98.mpr:      4000.00       33.3%   Federal Income Tax 1998 -
                                     Line 214 & FORM T778
ba99.mpr:      4000.00        0.0%   Federal Income Tax 1999 -
                                     Line 214 & FORM T778
ba00.mpr:      4000.00        0.0%   Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:      4000.00        0.0%   Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:      4000.00        0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:      4000.00        0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:      4000.00        0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:      4000.00        0.0%   Grown from ba04.mpr using
                                     NONE=1.0000
```

..

DESCRIPTION

Activates the child orientated expense variable in txccea. 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
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                 --    FLAG
ba98.mpr:    1                 --    OPTION
ba99.mpr:    1                 --    FLAG
ba00.mpr:    1                 --    Copied from ba99.mpr
ba01.mpr:    1                 --    Copied from ba00.mpr
ba02.mpr:    1                 --    Copied from ba01.mpr
ba03.mpr:    1                 --    Copied from ba02.mpr
ba04.mpr:    1                 --    Copied from ba03.mpr
ba05.mpr:    1                 --    Copied from ba04.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

Function   **Description**

txccea   Compute child care expense allowance
txqcalc   Calculate income tax (Quebec)
txqccea   Compute child care expense allowance (Quebec)

VALUES

File/Year   Value   Growth Source

```
ba84.mpr:    0.93922          --    SEMG analysis for 1996
ba85.mpr:    0.93922         0.0%   SEMG analysis for 1996
```

```
ba86.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba87.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba88.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba89.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba90.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba91.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba92.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba93.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba94.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba95.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba96.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba97.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba98.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba99.mpr:      0.93922       0.0%   SEMG analysis for 1996
ba00.mpr:      0.73330     -21.9%   SEMG analysis for 1992
ba01.mpr:      0.73330       0.0%   SEMG analysis for 1992
ba02.mpr:      0.73330       0.0%   Copied from ba01.mpr
ba03.mpr:      0.73330       0.0%   Copied from ba02.mpr
ba04.mpr:      0.73330       0.0%   Copied from ba03.mpr
ba05.mpr:      0.73330       0.0%   Copied from ba04.mpr
```

CCEATLL   CCEA eligible->claimable lower limit

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	100.00	--	SEMG analysis for 1996
ba85.mpr:	100.00	0.0%	SEMG analysis for 1996
ba86.mpr:	100.00	0.0%	SEMG analysis for 1996
ba87.mpr:	100.00	0.0%	SEMG analysis for 1996
ba88.mpr:	100.00	0.0%	SEMG analysis for 1996
ba89.mpr:	100.00	0.0%	SEMG analysis for 1996
ba90.mpr:	100.00	0.0%	SEMG analysis for 1996
ba91.mpr:	100.00	0.0%	SEMG analysis for 1996
ba92.mpr:	100.00	0.0%	SEMG analysis for 1996
ba93.mpr:	100.00	0.0%	SEMG analysis for 1996
ba94.mpr:	100.00	0.0%	SEMG analysis for 1996
ba95.mpr:	100.00	0.0%	SEMG analysis for 1996
ba96.mpr:	100.00	0.0%	SEMG analysis for 1996
ba97.mpr:	100.00	0.0%	SEMG analysis for 1996
ba98.mpr:	100.00	0.0%	SEMG analysis for 1996
ba99.mpr:	100.00	0.0%	SEMG analysis for 1996
ba00.mpr:	485.83	385.8%	SEMG analysis for 1992
ba01.mpr:	498.46	2.6%	SEMG analysis for 1992
ba02.mpr:	508.43	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	518.09	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	527.42	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	537.44	1.9%	Grown from ba04.mpr using CPI=1.019

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**

txccea   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%    Federal Income Tax 1997 -
                                Line 214 & FORM T778
 ba98.mpr:     7000.00       40.0%    Federal Income Tax 1998 -
                                Line 214 & FORM T778
```

```
ba99.mpr:     7000.00      0.0%   Federal Income Tax 1999 -
                                  Line 214 & FORM T778
ba00.mpr:     7000.00      0.0%   Grown from ba99.mpr using
                                  NONE=1.0000
ba01.mpr:     7000.00      0.0%   Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr:     7000.00      0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:     7000.00      0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:     7000.00      0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:     7000.00      0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

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 (idccet) 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              --     OPTION
ba97.mpr:      2              --     OPTION
ba98.mpr:      2              --     OPTION
ba99.mpr:      2              --     Federal Income Tax 1999 -
                           Line 214 & FORM T778
ba00.mpr:      2              --     Copied from ba99.mpr
ba01.mpr:      2              --     Copied from ba00.mpr
ba02.mpr:      2              --     Copied from ba01.mpr
ba03.mpr:      2              --     Copied from ba02.mpr
ba04.mpr:      2              --     Copied from ba03.mpr
ba05.mpr:      2              --     Copied from ba04.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. The deduction must be smaller than the number of weeks in school full-time times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

Function   **Description**

txccea   Compute child care expense 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:	1	--	Federal Income Tax 1996 – Line 214 & FORM T778
ba97.mpr:	1	--	FLAG
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

CCESOLD   CCEA old child limit for full-time students

DESCRIPTION

When CCESFLAG is set to 1, full-time students can deduct child care expenses, up to a certain limit. The deduction must be smaller than the number of weeks in school full-time times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

Function   **Description**

txccea   Compute child care expense allowance

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:	90.00	--	Form T778, lines 10 & 16
ba97.mpr:	90.00	0.0%	Form T778, lines 10 & 16
ba98.mpr:	100.00	11.1%	Form T778, lines 10 & 17
ba99.mpr:	100.00	0.0%	Federal Income Tax 1999 – FORM T778 - Lines 10 & 17
ba00.mpr:	100.00	0.0%	Copied from ba99.mpr
ba01.mpr:	100.00	0.0%	Copied from ba00.mpr
ba02.mpr:	100.00	0.0%	Copied from ba01.mpr
ba03.mpr:	100.00	0.0%	Copied from ba02.mpr
ba04.mpr:	100.00	0.0%	Copied from ba03.mpr
ba05.mpr:	100.00	0.0%	Copied from ba04.mpr

CCESYNG   CCEA young child limit for full-time students

DESCRIPTION

When CCESFLAG is set to 1, full-time students can deduct child care expenses, up to a certain limit. The deduction must be smaller than the number of weeks in school full-time times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

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:	150.00	--	Form T778, lines 9 & 15
ba97.mpr:	150.00	0.0%	Form T778, lines 9 & 15
ba98.mpr:	175.00	16.7%	Form T778, lines 9 & 16
ba99.mpr:	175.00	0.0%	Federal Income Tax 1999 – FORM T778 - Lines 9 & 16
ba00.mpr:	175.00	0.0%	Copied from ba99.mpr
ba01.mpr:	175.00	0.0%	Copied from ba00.mpr
ba02.mpr:	175.00	0.0%	Copied from ba01.mpr

```
ba03.mpr:      175.00        0.0%    Copied from ba02.mpr
ba04.mpr:      175.00        0.0%    Copied from ba03.mpr
ba05.mpr:      175.00        0.0%    Copied from ba04.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 cceopt will be invoked to maximize the value of combined child care expense credits and the child tax credit/federal child benefits.

CROSS REFERENCE

Function	Description
cceopt	zero CCE for young kids if optimal
txccea	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	--	OPTION

```
ba97.mpr:      3              --    OPTION
ba98.mpr:      3              --    OPTION
ba99.mpr:      3              --    OPTION
ba00.mpr:      3              --    Copied from ba99.mpr
ba01.mpr:      3              --    Copied from ba00.mpr
ba02.mpr:      3              --    Copied from ba01.mpr
ba03.mpr:      3              --    Copied from ba02.mpr
ba04.mpr:      3              --    Copied from ba03.mpr
ba05.mpr:      3              --    Copied from ba04.mpr
```

CCGTC   B.C. Caregiver Tax Credit

DESCRIPTION

CCGTC multiplied by CPNTCR is the maximum amount of the British Columbia Caregiver
Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income
is calculated (CTXFLG = 1).

For more explanation see CCGTCFLG.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 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          --     Not in effect
ba98.mpr:    0.00          --     Not in effect
ba99.mpr:    0.00          --     Not in effect
ba00.mpr:    2386.00       --     BC budget 2000, p.67
ba01.mpr:    2445.65      2.5%    Grown from ba00.mpr using
                                  CPIBC=1.025
ba02.mpr:    2494.56      2.0%    Grown from ba01.mpr using
                                  CPIBC=1.020
ba03.mpr:    2541.96      1.9%    Grown from ba02.mpr using
                                  CPIBC=1.019
ba04.mpr:    2587.72      1.8%    Grown from ba03.mpr using
                                  CPIBC=1.018
ba05.mpr:    2636.89      1.9%    Grown from ba04.mpr using
                                  CPIBC=1.019
```

CCGTCFLG   B.C. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the British Columbia Caregiver Tax Credit (impcgtc) is activated by the flag CCGTCFLG.

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is CCGTC. Based on the results of a study pertaining to the presence of elderly parents within the economic family, a take-up rate CCGTCTC was determined. The take up rate is based on the age of a potential parent, assigned to individuals with idefrh =3, according to SCF data. Users have access to a take-up rate CCGTCTK based on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of CCGTCTD.

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

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:	1	--	BC budget 2000, p.67
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

CCGTCTC   B.C. Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

This is the first take-up rate used in the calculation of British Columbia's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed

probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   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]   Not in effect
 ba98.mpr:                  [Same]   Not in effect
 ba99.mpr:                  [Same]   Not in effect
 ba00.mpr:      5           [Rows]   Value based on SCF 1996
         60    0.870   (-0.0010)
         70    0.860   (0.0000)
         80    0.860   (-0.0130)
         90    0.730   (0.0270)
        100    1.000   (0.0270)
 ba01.mpr:                  [Same]   Copied from ba00.mpr
 ba02.mpr:                  [Same]   Copied from ba01.mpr
```

```
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.mpr
```

CCGTCTD   B.C. Caregiver Tax Credit Turn Down Income

DESCRIPTION

This is the turn down income of the British Columbia Caregiver Tax Credit (impcgtc). For
more explanation see CCGTCFLG.

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

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

```
ba99.mpr:    0.00           --     Not in effect
ba00.mpr:    14046.00       --     BC budget 2000, p.67
ba01.mpr:    14397.15      2.5%   Grown from ba00.mpr using
                           CPIBC=1.025
ba02.mpr:    14685.09      2.0%   Grown from ba01.mpr using
                           CPIBC=1.020
ba03.mpr:    14964.11      1.9%   Grown from ba02.mpr using
                           CPIBC=1.019
ba04.mpr:    15233.46      1.8%   Grown from ba03.mpr using
                           CPIBC=1.018
ba05.mpr:    15522.90      1.9%   Grown from ba04.mpr using
                           CPIBC=1.019
```

CCGTCTK   B.C. Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income for the British Columbia non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   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]    Not in effect
ba98.mpr:                    [Same]    Not in effect
ba99.mpr:                    [Same]    Not in effect
ba00.mpr:                    [Same]    Not in effect
ba01.mpr:                    [Same]    Copied from ba00.mpr
ba02.mpr:                    [Same]    Copied from ba01.mpr
ba03.mpr:                    [Same]    Copied from ba02.mpr
ba04.mpr:                    [Same]    Copied from ba03.mpr
ba05.mpr:                    [Same]    Copied from ba04.mpr
```

CCHATL1   B.C. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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              --     Not in effect
ba98.mpr:      0.00              --     Not in effect
ba99.mpr:      0.00              --     Not in effect
ba00.mpr:    200.00              --     BC budget 2000, p.67
ba01.mpr:    200.00            0.0%   Grown from ba00.mpr using
                             NONE=1.0000
ba02.mpr:    200.00            0.0%   Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:    200.00            0.0%   Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:    200.00            0.0%   Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:    200.00            0.0%   Grown from ba04.mpr using
                             NONE=1.0000
```

CCHATR1   B.C. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (CCHATL1) that may be claimed
as a British Columbia non-refundable tax credit. The parameter is only used when the
provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08400	--	BC budget 2000, p.67
ba01.mpr:	0.08400	0.0%	BC budget 2000, p.67
ba02.mpr:	0.08400	0.0%	Copied from ba01.mpr
ba03.mpr:	0.08400	0.0%	Copied from ba02.mpr
ba04.mpr:	0.08400	0.0%	Copied from ba03.mpr
ba05.mpr:	0.08400	0.0%	Copied from ba04.mpr

CCHATR2   B.C. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (CCHATL1) that may be claimed as a British Columbia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.14400	--	BC budget 2000, p.67
ba01.mpr:	0.14400	0.0%	BC budget 2000, p.67
ba02.mpr:	0.14400	0.0%	Copied from ba01.mpr
ba03.mpr:	0.14400	0.0%	Copied from ba02.mpr
ba04.mpr:	0.14400	0.0%	Copied from ba03.mpr
ba05.mpr:	0.14400	0.0%	Copied from ba04.mpr

CDTCR   B.C. dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the
British Columbia dividend tax credit (impdtxc). The parameter is only used when the

provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 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        --    Not in effect
 ba98.mpr:    0.00000        --    Not in effect
 ba99.mpr:    0.00000        --    Not in effect
 ba00.mpr:    0.13333        --    Not in effect
 ba01.mpr:    0.13333      0.0%    Copied from ba00.mpr
 ba02.mpr:    0.13333      0.0%    Copied from ba01.mpr
 ba03.mpr:    0.13333      0.0%    Copied from ba02.mpr
 ba04.mpr:    0.13333      0.0%    Copied from ba03.mpr
 ba05.mpr:    0.13333      0.0%    Copied from ba04.mpr
```

DESCRIPTION

Dollar amount multiplied by number of eligible months to determine the British Columbia education tax credit. The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 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          --    Not in effect
 ba98.mpr:      0.00          --    Not in effect
 ba99.mpr:      0.00          --    Not in effect
 ba00.mpr:    200.00          --    BC budget 2000, p.67
 ba01.mpr:    200.00        0.0%  Grown from ba00.mpr using
                            NONE=1.0000
 ba02.mpr:    200.00        0.0%   Grown from ba01.mpr using
                            NONE=1.0000
```

```
     ba03.mpr:     200.00           0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
     ba04.mpr:     200.00           0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
     ba05.mpr:     200.00           0.0%   Grown from ba04.mpr using
                                     NONE=1.0000
```

CEMXM   B.C. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 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             --     Not in effect
 ba98.mpr:      0.00             --     Not in effect
```

```
ba99.mpr:    0.00          --    Not in effect
ba00.mpr:    6440.00       --    BC budget 2000, p.67
ba01.mpr:    6850.00      6.4%   BC budget 2000, p.67
ba02.mpr:    6987.00      2.0%   Grown from ba01.mpr using
                                 CPIBC=1.020
ba03.mpr:    7119.75      1.9%   Grown from ba02.mpr using
                                 CPIBC=1.019
ba04.mpr:    7247.91      1.8%   Grown from ba03.mpr using
                                 CPIBC=1.018
ba05.mpr:    7385.62      1.9%   Grown from ba04.mpr using
                                 CPIBC=1.019
```

CEMXMT   B.C. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
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          --    Not in effect
ba98.mpr:     0.00          --    Not in effect
ba99.mpr:     0.00          --    Not in effect
ba00.mpr:   614.00          --    BC budget 2000, p.67
ba01.mpr:   629.35        2.5%   Grown from ba00.mpr using
                          CPIBC=1.025
ba02.mpr:   641.94        2.0%   Grown from ba01.mpr using
                          CPIBC=1.020
ba03.mpr:   654.14        1.9%   Grown from ba02.mpr using
                          CPIBC=1.019
ba04.mpr:   665.91        1.8%   Grown from ba03.mpr using
                          CPIBC=1.018
ba05.mpr:   678.56        1.9%   Grown from ba04.mpr using
                          CPIBC=1.019
```

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	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

CGTC   Caregiver Tax Credit

DESCRIPTION

CGTC multiplied by FNTCR is the maximum amount of the Caregiver Tax Credit (imcgtc). For more explanation see CGTCFLG.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

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            --     Not in effect
 ba98.mpr:    2353.00         --     1998 T1 Form, Schedule 12
 ba99.mpr:    2353.00        0.0%    Federal Income Tax 1999 -
                                     Line 315
 ba00.mpr:    2386.00        1.4%    Federal Budget Plan 2000 -
                                     Page 217
 ba01.mpr:    3500.00        46.7%   Federal Economic Statement
                                     2000 - p.177
 ba02.mpr:    3570.00        2.0%    Grown from ba01.mpr using
                                     CPI=1.020
 ba03.mpr:    3637.83        1.9%    Grown from ba02.mpr using
                                     CPI=1.019
 ba04.mpr:    3703.31        1.8%    Grown from ba03.mpr using
                                     CPI=1.018
 ba05.mpr:    3773.67        1.9%    Grown from ba04.mpr using
                                     CPI=1.019
```

DESCRIPTION

The calculation of the Caregiver Tax Credit (imcgtc) is activated by the flag CGTCFLG.

Beginning in 1998, the Caregiver Tax Credit (imcgtc) was introduced to provide additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is CGTC. Based on the results of a study pertaining to the presence of elderly parents within the economic family, a take-up rate CGTCTC was determined. The take up rate is based on the age of a potential parent, assigned to individuals with idefrh =3, according to SCF data. Users have access to a take-up rate CGTCTK based on employment income to select the appropriate number of beneficiaries.

The benefit, imcgtc, is reduced for each dollar of net income, iminet, in excess of CGTCTD.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

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:     1              --    Federal Budget, 1998-1999,
                        p. 112
ba99.mpr:     1              --    FLAG
ba00.mpr:     1              --    Copied from ba99.mpr
ba01.mpr:     1              --    Copied from ba00.mpr
ba02.mpr:     1              --    Copied from ba01.mpr
ba03.mpr:     1              --    Copied from ba02.mpr
ba04.mpr:     1              --    Copied from ba03.mpr
ba05.mpr:     1              --    Copied from ba04.mpr
```

CGTCTC   Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

This is the first take-up rate used in the calculation of imcgtc. It selects an individual with idefrh = 3 and assigns him/her as a parent according to observed probability in SCF. The probability is also based on idage.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

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]   Not in Effect
ba98.mpr:     5              [Rows]   Value based on SCF 1996
          60    0.870   (-0.0010)
          70    0.860   (0.0000)
          80    0.860   (-0.0130)
          90    0.730   (0.0270)
         100    1.000   (0.0270)
ba99.mpr:                    [Same]   Value based on SCF 1996
ba00.mpr:                    [Same]   Value based on SCF 1996
ba01.mpr:                    [Same]   Value based on SCF 1996
ba02.mpr:                    [Same]   Value based on SCF 1996
ba03.mpr:                    [Same]   Value based on SCF 1996
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.mpr
```

CGTCTD   Caregiver Tax Credit Turn Down Income

DESCRIPTION

This is the turn down income of the Caregiver Tax Credit (imcgtc). For more explanation
see CGTCFLG.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
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	--	Not in Effect
ba98.mpr:	13853.00	--	1998 T1 Form, Schedule 12
ba99.mpr:	13853.00	0.0%	Federal Income Tax 1999 – Line 315
ba00.mpr:	14046.00	1.4%	Federal Budget Plan 2000 – return to full indexation
ba01.mpr:	14397.15	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	14685.09	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	14964.11	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	15233.46	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	15522.90	1.9%	Grown from ba04.mpr using CPI=1.019

CGTCTK   Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income. Users can set values to select the appropriate number of beneficiaries.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

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]   Not in effect
 ba98.mpr:                 [Same]   Not in effect
 ba99.mpr:                 [Same]   Not in effect
 ba00.mpr:                 [Same]   Not in effect
 ba01.mpr:                 [Same]   Not in effect
 ba02.mpr:                 [Same]   Copied from ba01.mpr
 ba03.mpr:                 [Same]   Copied from ba02.mpr
 ba04.mpr:                 [Same]   Copied from ba03.mpr
 ba05.mpr:                 [Same]   Copied from ba04.mpr
```

CHATL1　　　Charitable donations amount level 1

DESCRIPTION

The level above which the proportion of Charitable Donations and Gifts to the Crown (imchara) 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%   Federal Income Tax 1997 -
                                      Schedule 9
ba98.mpr:       200.00         0.0%   Federal Income Tax 1998 -
                                      Schedule 9 & Line 349
ba99.mpr:       200.00         0.0%   Federal Income Tax 1999 -
                                      Schedule 9 & Line 349
ba00.mpr:       200.00         0.0%   Grown from ba99.mpr using
                                      NONE=1.0000
ba01.mpr:       200.00         0.0%   Grown from ba00.mpr using
                                      NONE=1.0000
ba02.mpr:       200.00         0.0%   Grown from ba01.mpr using
                                      NONE=1.0000
ba03.mpr:       200.00         0.0%   Grown from ba02.mpr using
                                      NONE=1.0000
ba04.mpr:       200.00         0.0%   Grown from ba03.mpr using
                                      NONE=1.0000
ba05.mpr:       200.00         0.0%   Grown from ba04.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 Income Tax 1997 – Schedule 9
ba98.mpr:	0.75000	0.0%	Federal Income Tax 1998 – Schedule 9 & Line 349
ba99.mpr:	0.75000	0.0%	Federal Income Tax 1999 – Schedule 9 & Line 349
ba00.mpr:	0.75000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.75000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.75000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.75000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.75000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.75000	0.0%	Copied from ba04.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%   Federal Income Tax 1997 -
                                   Schedule 9
ba98.mpr:      0.17000      0.0%   Federal Income Tax 1998 -
                                   Schedule 9 & Line 349
ba99.mpr:      0.17000      0.0%   Federal Income Tax 1999 -
                                   Schedule 9 & Line 349
ba00.mpr:      0.17000      0.0%   Copied from ba99.mpr
ba01.mpr:      0.16000     -5.9%   Federal Economic Statement
                                   2000 - p.98
ba02.mpr:      0.16000      0.0%   Copied from ba01.mpr
ba03.mpr:      0.16000      0.0%   Copied from ba02.mpr
ba04.mpr:      0.16000      0.0%   Copied from ba03.mpr
ba05.mpr:      0.16000      0.0%   Copied from ba04.mpr
```

CHATR2   Charitable donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (CHATL1) that may be claimed as a tax credit. 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%   Federal Income Tax 1997 -
                                 Schedule 9
ba98.mpr:    0.29000      0.0%   Federal Income Tax 1998 -
                                 Schedule 9 & Line 349
ba99.mpr:    0.29000      0.0%   Federal Income Tax 1999 -
                                 Schedule 9 & Line 349
ba00.mpr:    0.29000      0.0%   Copied from ba99.mpr
ba01.mpr:    0.29000      0.0%   Copied from ba00.mpr
ba02.mpr:    0.29000      0.0%   Copied from ba01.mpr
ba03.mpr:    0.29000      0.0%   Copied from ba02.mpr
ba04.mpr:    0.29000      0.0%   Copied from ba03.mpr
ba05.mpr:    0.29000      0.0%   Copied from ba04.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

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.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.

The default value for CLOSEFLAG is 0.

CLVCMAX   Maximum B.C. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the British Columbia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion CLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value CLVCMAX.

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:	2000.00	--	Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	2000.00	0.0%	Federal Income Tax T1C (BC) TC-1994

```
ba95.mpr:     2000.00      0.0%   Federal Income Tax T1C (BC)
                                  TC-1995
ba96.mpr:     2000.00      0.0%   Federal Income Tax T1C (BC)
                                  TC-1996
ba97.mpr:     2000.00      0.0%   Federal Income Tax T1C (BC)
                                  TC-1997
ba98.mpr:     2000.00      0.0%   Federal Income Tax T1C (BC)
                                  TC-1998
ba99.mpr:     2000.00      0.0%   Federal Income Tax T1C (BC)
                                  - 1999
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
ba02.mpr:     2000.00      0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:     2000.00      0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:     2000.00      0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:     2000.00      0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

CLVCRT   Percent of B.C. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the British Columbia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion CLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value CLVCMAX.

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:	0.20000	--	Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (BC) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (BC) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	0.15000	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.15000	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	0.15000	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.15000	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.15000	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.15000	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This value represents the maximum British Columbia non-refundable disability tax credit. It is given to all individuals with a positive value for imputed Disability Deduction (imdisex). The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	BC budget 2000, p.67
ba01.mpr:	4400.32	2.5%	Grown from ba00.mpr using CPIBC=1.025

```
 ba02.mpr:     4488.33      2.0%   Grown from ba01.mpr using
                                   CPIBC=1.020
 ba03.mpr:     4573.61      1.9%   Grown from ba02.mpr using
                                   CPIBC=1.019
 ba04.mpr:     4655.93      1.8%   Grown from ba03.mpr using
                                   CPIBC=1.018
 ba05.mpr:     4744.39      1.9%   Grown from ba04.mpr using
                                   CPIBC=1.019
```

CMAXET   B.C. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
 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           --    Not in effect
ba98.mpr:    0.00           --    Not in effect
ba99.mpr:    0.00           --    Not in effect
ba00.mpr:    5000.00         --    BC budget 2000, p.67
ba01.mpr:    5000.00        0.0%  Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr:    5000.00        0.0%  Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:    5000.00        0.0%  Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:    5000.00        0.0%  Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:    5000.00        0.0%  Grown from ba04.mpr using
                                  NONE=1.0000
```

CMXM   B.C. married amount

DESCRIPTION

This parameter represents the married tax credit when British Columbia tax is calculated as a tax on taxable income. It is only used when CTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
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            --    Not in effect
ba98.mpr:    0.00            --    Not in effect
ba99.mpr:    0.00            --    Not in effect
ba00.mpr:    6440.00         --    BC budget 2000, p.67
ba01.mpr:    6850.00        6.4%   BC budget 2000, p.67
ba02.mpr:    6987.00        2.0%   Grown from ba01.mpr using
                                   CPIBC=1.020
ba03.mpr:    7119.75        1.9%   Grown from ba02.mpr using
                                   CPIBC=1.019
ba04.mpr:    7247.91        1.8%   Grown from ba03.mpr using
                                   CPIBC=1.018
ba05.mpr:    7385.62        1.9%   Grown from ba04.mpr using
                                   CPIBC=1.019
```

CMXMT   B.C. married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	BC budget 2000, p.67
ba01.mpr:	629.35	2.5%	Grown from ba00.mpr using CPIBC=1.025
ba02.mpr:	641.94	2.0%	Grown from ba01.mpr using CPIBC=1.020
ba03.mpr:	654.14	1.9%	Grown from ba02.mpr using CPIBC=1.019
ba04.mpr:	665.91	1.8%	Grown from ba03.mpr using CPIBC=1.018
ba05.mpr:	678.56	1.9%	Grown from ba04.mpr using CPIBC=1.019

CPNTCR   B.C. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08400	--	BC budget 2000, p.67
ba01.mpr:	0.08400	0.0%	BC budget 2000, p.67
ba02.mpr:	0.08400	0.0%	Copied from ba01.mpr
ba03.mpr:	0.08400	0.0%	Copied from ba02.mpr
ba04.mpr:	0.08400	0.0%	Copied from ba03.mpr
ba05.mpr:	0.08400	0.0%	Copied from ba04.mpr

CPP60T64   CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals in the 60 to 64 age range
who have received some CPP income (idicqp) as well as earned income (idiemp, idisenf,

idisefm). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their earnings. Special tabulations using the Green Book data were used to determine the proportions.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year		Value	Source	
ba84.mpr:	4		[Rows]	Green Book 1996 Tablulation
	0	0.308	(0.0000)	
	10000	0.463	(0.0000)	
	20000	0.649	(0.0000)	
	30000	0.707	(0.0000)	
ba85.mpr:			[Same]	Green Book 1996 Tablulation
ba86.mpr:			[Same]	Green Book 1996 Tablulation
ba87.mpr:			[Same]	Green Book 1996 Tablulation
ba88.mpr:			[Same]	Green Book 1996 Tablulation
ba89.mpr:			[Same]	Green Book 1996 Tablulation
ba90.mpr:			[Same]	Green Book 1996 Tablulation
ba91.mpr:			[Same]	Green Book 1996 Tablulation
ba92.mpr:			[Same]	Green Book 1996 Tablulation
ba93.mpr:			[Same]	Green Book 1996 Tablulation
ba94.mpr:			[Same]	Green Book 1996 Tablulation
ba95.mpr:			[Same]	Green Book 1996 Tablulation
ba96.mpr:			[Same]	Green Book 1996 Tablulation
ba97.mpr:			[Same]	Green Book 1996 Tablulation
ba98.mpr:			[Same]	Green Book 1996 Tablulation
ba99.mpr:			[Same]	Green Book 1996 Tablulation
ba00.mpr:			[Same]	Copied from ba99.mpr
ba01.mpr:			[Same]	Copied from ba00.mpr
ba02.mpr:			[Same]	Copied from ba01.mpr
ba03.mpr:			[Same]	Copied from ba02.mpr
ba04.mpr:			[Same]	Copied from ba03.mpr
ba05.mpr:			[Same]	Copied from ba04.mpr

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals over the age of 64 who have received some CPP income (idicqp) as well as earned income (idiemp, idisenf, idisefm). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their earnings. Special tabulations using the Green Book data were used to determine the proportions.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year		Value	Source	
ba84.mpr:	4		[Rows]	Green Book 1996 Tablulation
0	0.103	(0.0000)		
10000	0.219	(0.0000)		
20000	0.245	(0.0000)		
30000	0.280	(0.0000)		
ba85.mpr:			[Same]	Green Book 1996 Tablulation
ba86.mpr:			[Same]	Green Book 1996 Tablulation
ba87.mpr:			[Same]	Green Book 1996 Tablulation
ba88.mpr:			[Same]	Green Book 1996 Tablulation
ba89.mpr:			[Same]	Green Book 1996 Tablulation
ba90.mpr:			[Same]	Green Book 1996 Tablulation
ba91.mpr:			[Same]	Green Book 1996 Tablulation
ba92.mpr:			[Same]	Green Book 1996 Tablulation
ba93.mpr:			[Same]	Green Book 1996 Tablulation
ba94.mpr:			[Same]	Green Book 1996 Tablulation
ba95.mpr:			[Same]	Green Book 1996 Tablulation
ba96.mpr:			[Same]	Green Book 1996 Tablulation
ba97.mpr:			[Same]	Green Book 1996 Tablulation
ba98.mpr:			[Same]	Green Book 1996 Tablulation

```
ba99.mpr:                    [Same]    Green Book 1996 Tablulation
ba00.mpr:                    [Same]    Copied from ba99.mpr
ba01.mpr:                    [Same]    Copied from ba00.mpr
ba02.mpr:                    [Same]    Copied from ba01.mpr
ba03.mpr:                    [Same]    Copied from ba02.mpr
ba04.mpr:                    [Same]    Copied from ba03.mpr
ba05.mpr:                    [Same]    Copied from ba04.mpr
```

CPPLT60   CPP/QPP Contributions Take up (under 60) by earnings with CPP income

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals under the age of 60 who have received some CPP income (idicqp) as well as earned income (idiemp, idisenf, idisefm). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their earnings. Special tabulations using the Green Book data were used to determine the proportions.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Source	
ba84.mpr:	4	[Rows]	Green Book 1996 Tablulation
0	0.787	(0.0000)	
10000	0.792	(0.0000)	
20000	0.912	(0.0000)	
30000	0.974	(0.0000)	
ba85.mpr:		[Same]	Green Book 1996 Tablulation
ba86.mpr:		[Same]	Green Book 1996 Tablulation
ba87.mpr:		[Same]	Green Book 1996 Tablulation
ba88.mpr:		[Same]	Green Book 1996 Tablulation
ba89.mpr:		[Same]	Green Book 1996 Tablulation
ba90.mpr:		[Same]	Green Book 1996 Tablulation

```
ba91.mpr:                 [Same]   Green Book 1996 Tablulation
ba92.mpr:                 [Same]   Green Book 1996 Tablulation
ba93.mpr:                 [Same]   Green Book 1996 Tablulation
ba94.mpr:                 [Same]   Green Book 1996 Tablulation
ba95.mpr:                 [Same]   Green Book 1996 Tablulation
ba96.mpr:                 [Same]   Green Book 1996 Tablulation
ba97.mpr:                 [Same]   Green Book 1996 Tablulation
ba98.mpr:                 [Same]   Green Book 1996 Tablulation
ba99.mpr:                 [Same]   Green Book 1996 Tablulation
ba00.mpr:                 [Same]   Copied from ba99.mpr
ba01.mpr:                 [Same]   Copied from ba00.mpr
ba02.mpr:                 [Same]   Copied from ba01.mpr
ba03.mpr:                 [Same]   Copied from ba02.mpr
ba04.mpr:                 [Same]   Copied from ba03.mpr
ba05.mpr:                 [Same]   Copied from ba04.mpr
```

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

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                  --    OPTION
ba98.mpr:     2                  --    OPTION
ba99.mpr:     2                  --    OPTION
ba00.mpr:     2                  --    Copied from ba99.mpr
ba01.mpr:     2                  --    Copied from ba00.mpr
ba02.mpr:     2                  --    Copied from ba01.mpr
ba03.mpr:     2                  --    Copied from ba02.mpr
ba04.mpr:     2                  --    Copied from ba03.mpr
ba05.mpr:     2                  --    Copied from ba04.mpr
```

CPPSEDEDFLG CPP/QPP contribution deduction for self-employed earnings flag

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year   Value   Growth Source

```
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:      1                --     Federal Economic Statement
                                       2000 - p.98
ba02.mpr:      1                --     Copied from ba01.mpr
ba03.mpr:      1                --     Copied from ba02.mpr
ba04.mpr:      1                --     Copied from ba03.mpr
ba05.mpr:      1                --     Copied from ba04.mpr
```

CPPSEDFRC CPP/QPP contribution deduction fraction for self-employed earnings

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.50	--	Federal Economic Statement 2000 - p.98
ba02.mpr:	0.50	0.0%	Copied from ba01.mpr
ba03.mpr:	0.50	0.0%	Copied from ba02.mpr
ba04.mpr:	0.50	0.0%	Copied from ba03.mpr
ba05.mpr:	0.50	0.0%	Copied from ba04.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**

txinet   Compute net income
txqinet   Compute net income (Quebec)

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%	Federal Income Tax 1997 – Line 309
ba98.mpr:	3500.00	0.0%	Federal Income Tax 1998 – Line 309

```
ba99.mpr:      3500.00      0.0%   Federal Income Tax 1999 -
                                   Line 310
ba00.mpr:      3500.00      0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:      3500.00      0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:      3500.00      0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:      3500.00      0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:      3500.00      0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:      3500.00      0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

CPRDESC   Description of SPSM run [string]

DESCRIPTION

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

CPTC   British Columbia provincial tax reduction cut-in

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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.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%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1998

```
ba99.mpr:      500.00       0.0%   Federal Income Tax T1C (BC)
                                   - 1999
ba00.mpr:      500.00       0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:      500.00       0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:      500.00       0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:      500.00       0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:      500.00       0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:      500.00       0.0%   Grown from ba04.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      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]   Federal Income Tax T1C (BC)
                          1997
ba98.mpr:                 [Same]   Federal Income Tax T1C (BC)
                          1998
ba99.mpr:                 [Same]   Federal Income Tax T1C (BC)
                          - 1999
ba00.mpr:                 [Same]   Grown from ba99.mpr using
                          NONE=1.0000
ba01.mpr:                 [Same]   Grown from ba00.mpr using
                          NONE=1.0000
ba02.mpr:                 [Same]   Grown from ba01.mpr using
                          NONE=1.0000
ba03.mpr:                 [Same]   Grown from ba02.mpr using
                          NONE=1.0000
ba04.mpr:                 [Same]   Grown from ba03.mpr using
                          NONE=1.0000
ba05.mpr:                 [Same]   Grown from ba04.mpr using
                          NONE=1.0000
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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%    Federal Income Tax T1C (BC)
                                    TC-1997
ba98.mpr:      0.50500     -1.0%    Federal Income Tax T1C (BC)
                                    TC - 1998
ba99.mpr:      0.49500     -2.0%    Federal Income Tax T1C (BC)
                                    TC - 1999
ba00.mpr:      0.00000      --      Not in effect - Budget 00
ba01.mpr:      0.00000      --      Copied from ba00.mpr
ba02.mpr:      0.00000      --      Copied from ba01.mpr
ba03.mpr:      0.00000      --      Copied from ba02.mpr
ba04.mpr:      0.00000      --      Copied from ba03.mpr
ba05.mpr:      0.00000      --      Copied from ba04.mpr
```

CPTX   B.C. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Source

```
 ba84.mpr:    1            [Rows]   Not in effect
         0      0.0000    0.000000
 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]   Not in effect
 ba98.mpr:                 [Same]   Not in effect
 ba99.mpr:                 [Same]   Not in effect
 ba00.mpr:    3            [Rows]   BC budget 2000, p.67
         0      0.0000    0.084000
     30004 (2520.3360)   0.124000
     60009 (6240.9560)   0.144000
 ba01.mpr:    5            [Rows]   BC budget 2000, p.68
         0      0.0000    0.084000
     30335 (2548.1400)   0.119000
     60670 (6158.0050)   0.167000
     70000 (7716.1150)   0.187000
     85000 (10521.1150)   0.197000
 ba02.mpr:    5            [Rows]   Grown from ba01.mpr using
                                   CPIBC=1.020
         0      0.0000    0.084000
     30942 (2599.1280)   0.119000
     61883 (6281.1070)   0.167000
     71400 (7870.4460)   0.187000
     86700 (10731.5460)   0.197000
 ba03.mpr:    5            [Rows]   Grown from ba02.mpr using
                                   CPIBC=1.019
         0      0.0000    0.084000
     31530 (2648.5200)   0.119000
     63059 (6400.4710)   0.167000
     72757 (8020.0370)   0.187000
```

```
        88347 (10935.3670)   0.197000
 ba04.mpr:     5          [Rows]   Grown from ba03.mpr using
                          CPIBC=1.018
           0     0.0000   0.084000
        32098 (2696.2320)   0.119000
        64194 (6515.6560)   0.167000
        74067 (8164.4470)   0.187000
        89937 (11132.1370)  0.197000
 ba05.mpr:     5          [Rows]   Grown from ba04.mpr using
                          CPIBC=1.019
           0     0.0000   0.084000
        32708 (2747.4720)   0.119000
        65414 (6639.4860)   0.167000
        75474 (8319.5060)   0.187000
        91646 (11343.6700)  0.197000
```

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              --     FLAG
ba97.mpr:      0              --     FLAG
ba98.mpr:      0              --     FLAG
ba99.mpr:      0              --     FLAG
ba00.mpr:      0              --     Copied from ba99.mpr
ba01.mpr:      0              --     Copied from ba00.mpr
ba02.mpr:      0              --     Copied from ba01.mpr
ba03.mpr:      0              --     Copied from ba02.mpr
ba04.mpr:      0              --     Copied from ba03.mpr
ba05.mpr:      0              --     Copied from ba04.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           --      Not in effect
ba98.mpr:      0.00           --      Not in effect
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
ba02.mpr:      0.00            --     Grown from ba01.mpr using
                                      NONE=1.0000
ba03.mpr:      0.00            --     Grown from ba02.mpr using
                                      NONE=1.0000
ba04.mpr:      0.00            --     Grown from ba03.mpr using
                                      NONE=1.0000
ba05.mpr:      0.00            --     Grown from ba04.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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
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
ba02.mpr:	0.00	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

CRTRP   British Columbia renter tax reduction proportion of rent allowed

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

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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

CRTRPN   British Columbia renter tax reduction proportion of net income

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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

```
ba02.mpr:      0.00000        --      Copied from ba01.mpr
ba03.mpr:      0.00000        --      Copied from ba02.mpr
ba04.mpr:      0.00000        --      Copied from ba03.mpr
ba05.mpr:      0.00000        --      Copied from ba04.mpr
```

CRTRS   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

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              --     Not in effect
ba98.mpr:      0.00              --     Not in effect
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
ba02.mpr:      0.00               --    Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:      0.00               --    Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:      0.00               --    Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:      0.00               --    Grown from ba04.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]    Not in effect
ba98.mpr:                  [Same]    Not in effect
```

```
ba99.mpr:                    [Same]    Federal Income Tax T1C (BC)
                                       - 1999
ba00.mpr:                    [Same]    Copied from ba99.mpr
ba01.mpr:                    [Same]    Copied from ba00.mpr
ba02.mpr:                    [Same]    Copied from ba01.mpr
ba03.mpr:                    [Same]    Copied from ba02.mpr
ba04.mpr:                    [Same]    Copied from ba03.mpr
ba05.mpr:                    [Same]    Copied from ba04.mpr
```

CSCI　　　　　British Columbia surtax first cut-in level

DESCRIPTION

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

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of
provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above
the level CSCI2 less an allowance of CSDC for each dependant child (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%     Federal Income Tax T1C (BC)
                                     TC-1997
ba98.mpr:     5300.00       0.0%     Federal Income Tax T1C (BC)
                                     TC - 1998
ba99.mpr:     5300.00       0.0%     Federal Income Tax T1C (BC)
                                     TC - 1999
ba00.mpr:     5300.00       0.0%     BC budget 2000, p.67
ba01.mpr:     0.00            --     BC budget 2000, p.67
ba02.mpr:     0.00            --     Grown from ba01.mpr using
                                     DEFAULT=1.0000
ba03.mpr:     0.00            --     Grown from ba02.mpr using
                                     DEFAULT=1.0000
ba04.mpr:     0.00            --     Grown from ba03.mpr using
                                     DEFAULT=1.0000
ba05.mpr:     0.00            --     Grown from ba04.mpr using
                                     DEFAULT=1.0000
```

CSCI2   British Columbia surtax second cut-in level

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	8660.00	-1.0%	Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	8660.00	0.0%	Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	8660.00	0.0%	BC budget 2000, p.67
ba01.mpr:	0.00	--	BC budget 2000, p.67
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000

```
ba04.mpr:    0.00              --    Grown from ba03.mpr using
                         DEFAULT=1.0000
ba05.mpr:    0.00              --    Grown from ba04.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%   Federal Income Tax T1C (BC)
                                    TC-1997
ba98.mpr:      50.00         0.0%   Federal Income Tax T1C (BC)
                                    TC - 1998
ba99.mpr:      50.00         0.0%   Federal Income Tax T1C (BC)
                                    TC - 1999
ba00.mpr:      50.00         0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:      50.00         0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      50.00         0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      50.00         0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      50.00         0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      50.00         0.0%   Grown from ba04.mpr using
                                    NONE=1.0000
```

CSF — British Columbia surtax first level rate

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	0.30000	0.0%	Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	0.30000	0.0%	Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	0.30000	0.0%	BC budget 2000, p.67
ba01.mpr:	0.00000	--	BC budget 2000, p.67
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C (BC)
                                   TC-1997
ba98.mpr:      0.26000      6.1%   Federal Income Tax T1C (BC)
                                   TC - 1998
ba99.mpr:      0.19000    -26.9%   Federal Income Tax T1C (BC)
                                   TC - 1999
ba00.mpr:      0.15000    -21.1%   BC budget 2000, p.67
ba01.mpr:      0.00000      --     BC budget 2000, p.67
ba02.mpr:      0.00000      --     Copied from ba01.mpr
ba03.mpr:      0.00000      --     Copied from ba02.mpr
ba04.mpr:      0.00000      --     Copied from ba03.mpr
ba05.mpr:      0.00000      --     Copied from ba04.mpr
```

CSTC   British Columbia stc amount

DESCRIPTION

This is the individual maximum entitlement under the BC sales tax credit which is claimed
with respect to the head, 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%    Federal Income Tax T1C (BC)
                         1997
ba98.mpr:   50.00         0.0%    Federal Income Tax T1C (BC)
                         1998
ba99.mpr:   50.00         0.0%    Federal Income Tax T1C (BC)
                         - 1999
ba00.mpr:   50.00         0.0%    Grown from ba99.mpr using
                         NONE=1.0000
ba01.mpr:   50.00         0.0%    Grown from ba00.mpr using
                         NONE=1.0000
ba02.mpr:   50.00         0.0%    Grown from ba01.mpr using
                         NONE=1.0000
ba03.mpr:   50.00         0.0%    Grown from ba02.mpr using
                         NONE=1.0000
ba04.mpr:   50.00         0.0%    Grown from ba03.mpr using
                         NONE=1.0000
ba05.mpr:   50.00         0.0%    Grown from ba04.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

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:	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	--	Federal Income Tax T1C (BC) 1996
ba97.mpr:	1	--	Federal Income Tax T1C (BC) 1997
ba98.mpr:	1	--	Federal Income Tax T1C (BC) 1998
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.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%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	0.02	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	0.02	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	0.02	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02	0.0%	Copied from ba00.mpr
ba02.mpr:	0.02	0.0%	Copied from ba01.mpr
ba03.mpr:	0.02	0.0%	Copied from ba02.mpr
ba04.mpr:	0.02	0.0%	Copied from ba03.mpr
ba05.mpr:	0.02	0.0%	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1998

```
ba99.mpr:     15000.00     0.0%    Federal Income Tax T1C (BC)
                                    - 1999
ba00.mpr:     15000.00     0.0%    Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:     15000.00     0.0%    Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:     15000.00     0.0%    Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:     15000.00     0.0%    Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:     15000.00     0.0%    Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:     15000.00     0.0%    Grown from ba04.mpr using
                                    NONE=1.0000
```

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

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year   Value   Growth Source

```
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:     0.00           --     Not in effect
ba97.mpr:     0.00           --     Not in effect
ba98.mpr:     0.00           --     Not in effect
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
ba02.mpr:     0.00           --     Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:     0.00           --     Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:     0.00           --     Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:     0.00           --     Grown from ba04.mpr using
                                    NONE=1.0000
```

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

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	3000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	3000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	3000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	3000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	3000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	3000.00	0.0%	Grown from ba04.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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr

```
ba01.mpr:      0.00000         --      Copied from ba00.mpr
ba02.mpr:      0.00000         --      Copied from ba01.mpr
ba03.mpr:      0.00000         --      Copied from ba02.mpr
ba04.mpr:      0.00000         --      Copied from ba03.mpr
ba05.mpr:      0.00000         --      Copied from ba04.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
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:	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	--	Federal Income Tax 1997 – p.10 & Lines 144-147

```
ba98.mpr:     1                  --      Federal Income Tax 1998 -
                                 p.10 & Lines 144-147
ba99.mpr:     1                  --      Federal Income Tax 1999 -
                                 Line 145
ba00.mpr:     1                  --      Copied from ba99.mpr
ba01.mpr:     1                  --      Copied from ba00.mpr
ba02.mpr:     1                  --      Copied from ba01.mpr
ba03.mpr:     1                  --      Copied from ba02.mpr
ba04.mpr:     1                  --      Copied from ba03.mpr
ba05.mpr:     1                  --      Copied from ba04.mpr
```

CTCINC   CTC family income scaling factor

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia
txctc	Compute child tax credit
txnb	Compute provincial taxes for New Brunswick
txnfld	Compute provincial taxes for Newfoundland
txns	Compute provincial taxes for Nova Scotia
txsask	Compute provincial taxes for Saskatchewan

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%   User supplied
ba97.mpr:     1.00000      0.0%   User supplied
ba98.mpr:     1.00000      0.0%   User supplied
ba99.mpr:     1.00000      0.0%   User supplied
ba00.mpr:     1.00000      0.0%   Copied from ba99.mpr
ba01.mpr:     1.00000      0.0%   Copied from ba00.mpr
ba02.mpr:     1.00000      0.0%   Copied from ba01.mpr
ba03.mpr:     1.00000      0.0%   Copied from ba02.mpr
ba04.mpr:     1.00000      0.0%   Copied from ba03.mpr
ba05.mpr:     1.00000      0.0%   Copied from ba04.mpr
```

CTCOPT   Child tax credit option

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              --    OPTION
ba98.mpr:     2              --    OPTION
ba99.mpr:     2              --    Option
ba00.mpr:     2              --    Copied from ba99.mpr
ba01.mpr:     2              --    Copied from ba00.mpr
ba02.mpr:     2              --    Copied from ba01.mpr
ba03.mpr:     2              --    Copied from ba02.mpr
ba04.mpr:     2              --    Copied from ba03.mpr
ba05.mpr:     2              --    Copied from ba04.mpr
```

CTCPC Child tax credit per child

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          --     Not in effect
ba98.mpr:      0.00          --     Not in effect
ba99.mpr:      0.00          --     Not in effect
ba00.mpr:      0.00          --     Not in effect
ba01.mpr:      0.00          --     Grown from ba00.mpr using
                                    CPI=1.025
ba02.mpr:      0.00          --     Grown from ba01.mpr using
                                    CPI=1.020
ba03.mpr:      0.00          --     Grown from ba02.mpr using
                                    CPI=1.019
ba04.mpr:      0.00          --     Grown from ba03.mpr using
                                    CPI=1.018
ba05.mpr:      0.00          --     Grown from ba04.mpr using
                                    CPI=1.019
```

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	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

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       --     Not in effect
ba98.mpr:      0.00000       --     Not in effect
ba99.mpr:      0.00000       --     Not in effect
ba00.mpr:      0.00000       --     Copied from ba99.mpr
ba01.mpr:      0.00000       --     Copied from ba00.mpr
ba02.mpr:      0.00000       --     Copied from ba01.mpr
ba03.mpr:      0.00000       --     Copied from ba02.mpr
ba04.mpr:      0.00000       --     Copied from ba03.mpr
ba05.mpr:      0.00000       --     Copied from ba04.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            --      Not in effect
ba98.mpr:      0.00            --      Not in effect
ba99.mpr:      0.00            --      Not in effect
ba00.mpr:      0.00            --      Not in effect
ba01.mpr:      0.00            --      Grown from ba00.mpr using
                                       CPI=1.025
ba02.mpr:      0.00            --      Grown from ba01.mpr using
                                       CPI=1.020
ba03.mpr:      0.00            --      Grown from ba02.mpr using
                                       CPI=1.019
ba04.mpr:      0.00            --      Grown from ba03.mpr using
                                       CPI=1.018
ba05.mpr:      0.00            --      Grown from ba04.mpr using
                                       CPI=1.019
```

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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.019

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]    User supplied
          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]    User supplied
          0    1.000   (0.0000)
        528    1.000   (0.0000)
       1076    1.000   (0.0000)
       3165    1.000   (0.0000)
       5275    1.000   (0.0000)
ba99.mpr:     5          [Rows]    User supplied
          0    1.000   (0.0000)
        534    1.000   (0.0000)
       1089    1.000   (0.0000)
       3203    1.000   (0.0000)
       5338    1.000   (0.0000)
ba00.mpr:     5          [Rows]    Grown from ba99.mpr using
                                   CPI=1.014
          0    1.000   (0.0000)
        541    1.000   (0.0000)
       1104    1.000   (0.0000)
       3248    1.000   (0.0000)
       5413    1.000   (0.0000)
ba01.mpr:     5          [Rows]    Grown from ba00.mpr using
                                   CPI=1.025
          0    1.000   (0.0000)
        555    1.000   (0.0000)
       1132    1.000   (0.0000)
       3329    1.000   (0.0000)
       5548    1.000   (0.0000)
ba02.mpr:     5          [Rows]    Grown from ba01.mpr using
                                   CPI=1.020
          0    1.000   (0.0000)
        566    1.000   (0.0000)
       1155    1.000   (0.0000)
       3396    1.000   (0.0000)
       5659    1.000   (0.0000)
ba03.mpr:     5          [Rows]    Grown from ba02.mpr using
                                   CPI=1.019
          0    1.000   (0.0000)
```

```
        577     1.000    (0.0000)
       1177     1.000    (0.0000)
       3461     1.000    (0.0000)
       5767     1.000    (0.0000)
 ba04.mpr:     5           [Rows]   Grown from ba03.mpr using
                           CPI=1.018
          0     1.000    (0.0000)
        587     1.000    (0.0000)
       1198     1.000    (0.0000)
       3523     1.000    (0.0000)
       5871     1.000    (0.0000)
 ba05.mpr:     5           [Rows]   Grown from ba04.mpr using
                           CPI=1.019
          0     1.000    (0.0000)
        598     1.000    (0.0000)
       1221     1.000    (0.0000)
       3590     1.000    (0.0000)
       5983     1.000    (0.0000)
```

CTDFLAG   Commodity tax detailed calculation flag

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.

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              --     To calculate 12 tax types
ba97.mpr:     0              --     To calculate 12 tax types
ba98.mpr:     0              --     To calculate 12 tax types
ba99.mpr:     0              --     To calculate 12 tax types
ba00.mpr:     0              --     To calculate 12 tax types
ba01.mpr:     0              --     To calculate 12 tax types
ba02.mpr:     0              --     To calculate 12 tax types
ba03.mpr:     0              --     To calculate 12 tax types
ba04.mpr:     0              --     Copied from ba03.mpr
ba05.mpr:     0              --     Copied from ba04.mpr
```

CTFAMSNA   FAMEX->SNA conceptual conversion factor [com]

DESCRIPTION

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

CTFCID   Federal custom import duties [com]

DESCRIPTION

This parameter represents the effective tax rates of one of 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/parmvals.prn
                        for values
```

CTFEXD   Federal excise duties [com]

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
```

CTFEXT   Federal excise taxes [com]

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 whish 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	--	To generate commodity tax results
ba97.mpr:	1	--	To generate commodity tax results
ba98.mpr:	1	--	To generate commodity tax results
ba99.mpr:	1	--	To generate commodity tax results
ba00.mpr:	1	--	To generate commodity tax results
ba01.mpr:	1	--	To generate commodity tax results

```
    ba02.mpr:    1              --    To generate commodity tax
                       results
    ba03.mpr:    1              --    To generate commodity tax
                       results
    ba04.mpr:    1              --    Copied from ba03.mpr
    ba05.mpr:    1              --    Copied from ba04.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.

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%	user-supplied
ba97.mpr:	1.00	0.0%	user-supplied
ba98.mpr:	1.00	0.0%	user-supplied
ba99.mpr:	1.00	0.0%	user-supplied
ba00.mpr:	1.00	0.0%	user-supplied
ba01.mpr:	1.00	0.0%	user-supplied
ba02.mpr:	1.00	0.0%	user-supplied
ba03.mpr:	1.00	0.0%	user-supplied
ba04.mpr:	1.00	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00	0.0%	Copied from ba04.mpr

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%	user-supplied
ba97.mpr:	1.00	0.0%	user-supplied
ba98.mpr:	1.00	0.0%	user-supplied
ba99.mpr:	1.00	0.0%	user-supplied
ba00.mpr:	1.00	0.0%	user-supplied
ba01.mpr:	1.00	0.0%	user-supplied
ba02.mpr:	1.00	0.0%	user-supplied
ba03.mpr:	1.00	0.0%	user-supplied
ba04.mpr:	1.00	0.0%	Copied from ba03.mpr

```
     ba05.mpr:    1.00            0.0%   Copied from ba04.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                 --    OPTION
 ba97.mpr:    2                 --    OPTION
 ba98.mpr:    2                 --    OPTION
 ba99.mpr:    2                 --    OPTION
 ba00.mpr:    2                 --    OPTION
 ba01.mpr:    2                 --    OPTION
 ba02.mpr:    2                 --    OPTION
```

```
ba03.mpr:     2              --      OPTION
ba04.mpr:     2              --      Copied from ba03.mpr
ba05.mpr:     2              --      Copied from ba04.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]    ctrates.ksh 040101
   0.00094
   0.08126
   0.02003
   0.01974
   0.03449
   0.05152
   0.02227
   0.01125
   0.01585
   0.02116
 ba85.mpr:     10              [Rows]    ctrates.ksh 040101
   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]    ctrates.ksh 040101
    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]    ctrates.ksh 040101
    0.00000          --
    0.08700         44.5%
    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]    ctrates.ksh 040101
    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]    ctrates.ksh 040101
    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]    ctrates.ksh 040101
0.00000        --
0.03272       -7.2%
0.01563      -10.0%
0.01068      -10.4%
0.02032       -8.3%
0.04023       -8.7%
0.01500       -2.3%
0.01317      -42.8%
0.01057       15.8%
0.00983      -14.7%
ba91.mpr:    10          [Rows]    ctrates.ksh 040101
0.00000        --
0.02663      -18.6%
0.01405      -10.1%
0.00844      -21.0%
0.01870       -8.0%
0.03227      -19.8%
0.01134      -24.4%
0.00318      -75.9%
0.00988       -6.5%
0.00919       -6.5%
ba92.mpr:    10          [Rows]    ctrates.ksh 040101
0.00000        --
0.02116      -20.5%
0.00845      -39.9%
0.00347      -58.9%
0.02079       11.2%
0.03818       18.3%
0.01517       33.8%
0.00646      103.1%
0.01022        3.4%
0.00945        2.8%
ba93.mpr:    10          [Rows]    ctrates.ksh 040101
0.00000        --
0.01962       -7.3%
0.01384       63.8%
0.01326      282.1%
0.01116      -46.3%
0.03030      -20.6%
0.01141      -24.8%
0.00612       -5.3%
0.00798      -21.9%
0.00844      -10.7%
```

```
ba94.mpr:      10         [Rows]    ctrates.ksh 040101
   0.00000          --
   0.01830        -6.7%
   0.01502         8.5%
   0.01210        -8.7%
   0.01001       -10.3%
   0.04111        35.7%
   0.01188         4.1%
   0.00242       -60.5%
   0.00688       -13.8%
   0.00936        10.9%
ba95.mpr:      10         [Rows]    ctrates.ksh 040101
   0.00000          --
   0.01720        -6.0%
   0.00690       -54.1%
   0.01119        -7.5%
   0.00880       -12.1%
   0.04491         9.2%
   0.01118        -5.9%
   0.00218        -9.9%
   0.00497       -27.8%
   0.00809       -13.6%
ba96.mpr:      10         [Rows]    ctrates.ksh 040101
   0.00000          --
   0.01680        -2.3%
   0.00892        29.3%
   0.00539       -51.8%
   0.00784       -10.9%
   0.05944        32.4%
   0.00538       -51.9%
   0.00423        94.0%
   0.00481        -3.2%
   0.00488       -39.7%
ba97.mpr:      10         [Rows]    ctrates.ksh 040101
   0.00000          --
   0.01681         0.1%
   0.00898         0.7%
   0.00539         0.0%
   0.00784         0.0%
   0.05947         0.1%
   0.00538         0.0%
   0.00423         0.0%
   0.00481         0.0%
   0.00488         0.0%
ba98.mpr:      10         [Rows]    ctrates.ksh 040101
   0.00000          --
   0.01682         0.1%
```

```
     0.00900          0.2%
     0.00539          0.0%
     0.00786          0.3%
     0.05946          0.0%
     0.00538          0.0%
     0.00423          0.0%
     0.00481          0.0%
     0.00488          0.0%
ba99.mpr:    10           [Rows]    ctrates.ksh 040101
     0.00000          --
     0.01679         -0.2%
     0.00899         -0.1%
     0.00539          0.0%
     0.00786          0.0%
     0.05942         -0.1%
     0.00538          0.0%
     0.00421         -0.5%
     0.00481          0.0%
     0.00488          0.0%
ba00.mpr:    10           [Rows]    ctrates.ksh 040101
     0.00000          --
     0.01680          0.1%
     0.00899          0.0%
     0.00539          0.0%
     0.00786          0.0%
     0.05942          0.0%
     0.00538          0.0%
     0.00422          0.2%
     0.00481          0.0%
     0.00488          0.0%
ba01.mpr:    10           [Rows]    ctrates.ksh 040101
     0.00000          --
     0.01679         -0.1%
     0.00899          0.0%
     0.00539          0.0%
     0.00786          0.0%
     0.05942          0.0%
     0.00538          0.0%
     0.00422          0.0%
     0.00481          0.0%
     0.00488          0.0%
ba02.mpr:    10           [Rows]    ctrates.ksh 040101
     0.00000          --
     0.01679          0.0%
     0.00899          0.0%
     0.00539          0.0%
     0.00786          0.0%
```

```
    0.05941        0.0%
    0.00538        0.0%
    0.00422        0.0%
    0.00481        0.0%
    0.00488        0.0%
 ba03.mpr:                  [Same]   ctrates.ksh 040101
 ba04.mpr:     10           [Rows]   ctrates.ksh 040101
    0.00000          --
    0.01680        0.1%
    0.00899        0.0%
    0.00539        0.0%
    0.00786        0.0%
    0.05940        0.0%
    0.00538        0.0%
    0.00422        0.0%
    0.00481        0.0%
    0.00488        0.0%
 ba05.mpr:                  [Same]   ctrates.ksh 040101
```

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

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

VALUES

File/Year	Value	Growth Source

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

CTPLGL   Provincial liquor gallonage tax [prov]

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] ctrates.ksh 040101
0.50873		
0.00000		
0.00000		
0.00000		
0.06235		
0.19906		
0.00000		
0.00000		

```
        0.00000
        0.12345
ba85.mpr:    10           [Rows]    ctrates.ksh 040101
        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]    ctrates.ksh 040101
        0.39535       -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]    ctrates.ksh 040101
        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]    ctrates.ksh 040101
        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]    ctrates.ksh 040101
```

```
  0.29957       -11.2%
  0.00000         --
  0.00000         --
  0.00000         --
  0.03707        -6.8%
  0.18733       -17.0%
  0.00000         --
  0.00000         --
  0.00000         --
  0.11336       -17.1%
ba90.mpr:    10          [Rows]    ctrates.ksh 040101
  0.32228        7.6%
  0.00000         --
  0.00000         --
  0.00000         --
  0.06036        62.8%
  0.25371        35.4%
  0.00000         --
  0.00000         --
  0.00000         --
  0.00513       -95.5%
ba91.mpr:    10          [Rows]    ctrates.ksh 040101
  0.26421       -18.0%
  0.00000         --
  0.00000         --
  0.00000         --
  0.06637        10.0%
  0.25173        -0.8%
  0.00000         --
  0.00000         --
  0.00000         --
  0.00453       -11.7%
ba92.mpr:    10          [Rows]    ctrates.ksh 040101
  0.31277        18.4%
  0.00000         --
  0.00000         --
  0.00000         --
  0.03649       -45.0%
  0.19856       -21.1%
  0.00000         --
  0.00000         --
  0.00000         --
  0.00000      -100.0%
ba93.mpr:    10          [Rows]    ctrates.ksh 040101
  0.35893        14.8%
  0.00000         --
  0.00000         --
```

```
 0.00000           --
 0.05666         55.3%
 0.22419         12.9%
 0.00000           --
 0.00000           --
 0.00000           --
 0.00000           --
ba94.mpr:    10          [Rows]    ctrates.ksh 040101
 0.37255          3.8%
 0.00000           --
 0.00000           --
 0.00000           --
 0.07119         25.6%
 0.24347          8.6%
 0.00000           --
 0.00000           --
 0.00000           --
 0.00000           --
ba95.mpr:    10          [Rows]    ctrates.ksh 040101
 0.39091          4.9%
 0.00000           --
 0.00000           --
 0.00000           --
 0.07572          6.4%
 0.26064          7.1%
 0.00000           --
 0.00000           --
 0.00000           --
 0.00000           --
ba96.mpr:    10          [Rows]    ctrates.ksh 040101
 0.35740         -8.6%
 0.00000           --
 0.00000           --
 0.00000           --
 0.07852          3.7%
 0.26457          1.5%
 0.00000           --
 0.00000           --
 0.00000           --
 0.00000           --
ba97.mpr:    10          [Rows]    ctrates.ksh 040101
 0.32870         -8.0%
 0.00000           --
 0.00000           --
 0.00000           --
 0.07909          0.7%
 0.26648          0.7%
```

```
    0.00000          --
    0.00000          --
    0.00000          --
    0.00000          --
ba98.mpr:    10         [Rows]    ctrates.ksh 040101
    0.31837        -3.1%
    0.00000          --
    0.00000          --
    0.00000          --
    0.07925         0.2%
    0.26593        -0.2%
    0.00000          --
    0.00000          --
    0.00000          --
    0.00000          --
ba99.mpr:    10         [Rows]    ctrates.ksh 040101
    0.31730        -0.3%
    0.00000          --
    0.00000          --
    0.00000          --
    0.07893        -0.4%
    0.26505        -0.3%
    0.00000          --
    0.00000          --
    0.00000          --
    0.00000          --
ba00.mpr:    10         [Rows]    ctrates.ksh 040101
    0.31685        -0.1%
    0.00000          --
    0.00000          --
    0.00000          --
    0.07837        -0.7%
    0.26465        -0.2%
    0.00000          --
    0.00000          --
    0.00000          --
    0.00000          --
ba01.mpr:    10         [Rows]    ctrates.ksh 040101
    0.31660        -0.1%
    0.00000          --
    0.00000          --
    0.00000          --
    0.07831        -0.1%
    0.26444        -0.1%
    0.00000          --
    0.00000          --
    0.00000          --
```

```
        0.00000           --
ba02.mpr:    10           [Rows]    ctrates.ksh 040101
        0.31636       -0.1%
        0.00000           --
        0.00000           --
        0.00000           --
        0.07825       -0.1%
        0.26422       -0.1%
        0.00000           --
        0.00000           --
        0.00000           --
        0.00000           --
ba03.mpr:    10           [Rows]    ctrates.ksh 040101
        0.31612       -0.1%
        0.00000           --
        0.00000           --
        0.00000           --
        0.07819       -0.1%
        0.26401       -0.1%
        0.00000           --
        0.00000           --
        0.00000           --
        0.00000           --
ba04.mpr:    10           [Rows]    ctrates.ksh 040101
        0.31589       -0.1%
        0.00000           --
        0.00000           --
        0.00000           --
        0.07813       -0.1%
        0.26381       -0.1%
        0.00000           --
        0.00000           --
        0.00000           --
        0.00000           --
ba05.mpr:    10           [Rows]    ctrates.ksh 040101
        0.31567       -0.1%
        0.00000           --
        0.00000           --
        0.00000           --
        0.07808       -0.1%
        0.26362       -0.1%
        0.00000           --
        0.00000           --
        0.00000           --
        0.00000           --
```

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] ctrates.ksh 040101
0.48716		
0.59420		
1.02054		
0.90696		
0.36028		
0.50990		
1.07060		
0.99243		
0.77951		
0.70221		
ba85.mpr:	10	[Rows] ctrates.ksh 040101
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]    ctrates.ksh 040101
        0.41831          -57.6%
        0.54214          -24.3%
        0.96372            5.2%
        0.93600           -5.6%
        0.34249           -6.4%
        0.43300          -12.0%
        1.00963           -5.9%
        0.85767          -28.9%
        0.75877            0.2%
        0.67521           -6.5%
ba87.mpr:       10              [Rows]    ctrates.ksh 040101
        0.52203           24.8%
        0.54834            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]    ctrates.ksh 040101
        0.35003          -32.9%
        0.50790           -7.4%
        0.86284           -4.5%
        0.91509           -8.2%
        0.31347           -5.5%
        0.38713           -7.6%
        1.00556           -2.6%
        0.91799            3.2%
        0.86845           -0.9%
        0.61834           -2.3%
ba89.mpr:       10              [Rows]    ctrates.ksh 040101
        0.32879           -6.1%
        0.50370           -0.8%
        0.81197           -5.9%
        0.85294           -6.8%
        0.28054          -10.5%
        0.37727           -2.5%
        0.96053           -4.5%
        0.87834           -4.3%
        0.83936           -3.3%
        0.76392           23.5%
```

```
ba90.mpr:      10          [Rows]    ctrates.ksh 040101
   0.35575         8.2%
   0.52028         3.3%
   0.78499        -3.3%
   0.89696         5.2%
   0.29794         6.2%
   0.35268        -6.5%
   0.92193        -4.0%
   0.82810        -5.7%
   1.01512        20.9%
   0.75598        -1.0%
ba91.mpr:      10          [Rows]    ctrates.ksh 040101
   0.29253       -17.8%
   0.41304       -20.6%
   0.72589        -7.5%
   0.74908       -16.5%
   0.24991       -16.1%
   0.34095        -3.3%
   0.81205       -11.9%
   0.71211       -14.0%
   0.92171        -9.2%
   0.70343        -7.0%
ba92.mpr:      10          [Rows]    ctrates.ksh 040101
   0.32079         9.7%
   0.41257        -0.1%
   0.77340         6.5%
   0.79137         5.6%
   0.25074         0.3%
   0.33048        -3.1%
   0.89826        10.6%
   0.80286        12.7%
   0.97234         5.5%
   0.83885        19.3%
ba93.mpr:      10          [Rows]    ctrates.ksh 040101
   0.32790         2.2%
   0.44461         7.8%
   0.79343         2.6%
   0.82161         3.8%
   0.26114         4.1%
   0.34066         3.1%
   0.94363         5.1%
   0.87376         8.8%
   0.97199         0.0%
   0.95474        13.8%
ba94.mpr:      10          [Rows]    ctrates.ksh 040101
   0.35438         8.1%
   0.39529       -11.1%
```

```
0.83340         5.0%
0.84238         2.5%
0.25697        -1.6%
0.34594         1.5%
0.97751         3.6%
0.88615         1.4%
1.03564         6.5%
0.94323        -1.2%
ba95.mpr:    10          [Rows]    ctrates.ksh 040101
0.38389         8.3%
0.47059        19.0%
0.85677         2.8%
0.75111       -10.8%
0.25079        -2.4%
0.37336         7.9%
0.90506        -7.4%
0.88650         0.0%
0.92815       -10.4%
0.90727        -3.8%
ba96.mpr:    10          [Rows]    ctrates.ksh 040101
0.34039       -11.3%
0.53576        13.8%
0.96677        12.8%
0.76388         1.7%
0.26870         7.1%
0.38225         2.4%
0.87146        -3.7%
0.84484        -4.7%
0.86425        -6.9%
0.87993        -3.0%
ba97.mpr:    10          [Rows]    ctrates.ksh 040101
0.31305        -8.0%
0.53955         0.7%
0.91231        -5.6%
0.72969        -4.5%
0.27064         0.7%
0.38501         0.7%
0.87776         0.7%
0.85095         0.7%
0.87050         0.7%
0.88628         0.7%
ba98.mpr:    10          [Rows]    ctrates.ksh 040101
0.30321        -3.1%
0.53851        -0.2%
0.88960        -2.5%
0.71514        -2.0%
0.27168         0.4%
```

```
         0.38422          -0.2%
         0.87588          -0.2%
         0.84920          -0.2%
         0.86868          -0.2%
         0.88447          -0.2%
    ba99.mpr:      10          [Rows]    ctrates.ksh 040101
         0.30220          -0.3%
         0.53679          -0.3%
         0.88600          -0.4%
         0.71151          -0.5%
         0.27076          -0.3%
         0.38294          -0.3%
         0.87294          -0.3%
         0.82985          -2.3%
         0.86573          -0.3%
         0.88151          -0.3%
    ba00.mpr:      10          [Rows]    ctrates.ksh 040101
         0.30176          -0.1%
         0.53603          -0.1%
         0.88473          -0.1%
         0.71048          -0.1%
         0.27029          -0.2%
         0.38237          -0.1%
         0.87169          -0.1%
         0.83046           0.1%
         0.86449          -0.1%
         0.88045          -0.1%
    ba01.mpr:      10          [Rows]    ctrates.ksh 040101
         0.30153          -0.1%
         0.53558          -0.1%
         0.88407          -0.1%
         0.70995          -0.1%
         0.27008          -0.1%
         0.38206          -0.1%
         0.87104          -0.1%
         0.83052           0.0%
         0.86383          -0.1%
         0.87979          -0.1%
    ba02.mpr:      10          [Rows]    ctrates.ksh 040101
         0.30131          -0.1%
         0.53520          -0.1%
         0.88339          -0.1%
         0.70939          -0.1%
         0.26987          -0.1%
         0.38175          -0.1%
         0.87037          -0.1%
         0.82989          -0.1%
```

```
      0.86317          -0.1%
      0.87913          -0.1%
 ba03.mpr:    10           [Rows]    ctrates.ksh 040101
      0.30107          -0.1%
      0.53478          -0.1%
      0.88270          -0.1%
      0.70885          -0.1%
      0.26966          -0.1%
      0.38144          -0.1%
      0.86969          -0.1%
      0.82924          -0.1%
      0.86249          -0.1%
      0.87844          -0.1%
 ba04.mpr:    10           [Rows]    ctrates.ksh 040101
      0.30086          -0.1%
      0.53441          -0.1%
      0.88205          -0.1%
      0.70833          -0.1%
      0.26947          -0.1%
      0.38115          -0.1%
      0.86906          -0.1%
      0.82863          -0.1%
      0.86187          -0.1%
      0.87780          -0.1%
 ba05.mpr:    10           [Rows]    ctrates.ksh 040101
      0.30064          -0.1%
      0.53404          -0.1%
      0.88145          -0.1%
      0.70784          -0.1%
      0.26928          -0.1%
      0.38088          -0.1%
      0.86845          -0.1%
      0.82805          -0.1%
      0.86127          -0.1%
      0.87719          -0.1%
```

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 *Consumer Tax User's Guide* for a more complete exposition on effective tax rates.

CROSS REFERENCE

Function   **Description**

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

VALUES

File/Year   Value   Growth Source

CTPRST Please see actual parameter files or /spsd/parmvals.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] ctrates.ksh 040101

```
ba84.mpr:     10          [Rows]    ctrates.ksh 040101
   1.71307
   0.68057
   0.47740
   0.86047
   0.72390
   0.92085
   0.70211
   0.75720
   0.41411
   0.68389
ba85.mpr:     10          [Rows]    ctrates.ksh 040101
   1.25129     -27.0%
   0.50395     -26.0%
   0.59139      23.9%
   0.89432       3.9%
   1.02929      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]    ctrates.ksh 040101
   1.03441     -17.3%
   0.95335      89.2%
   0.82980      40.3%
   0.95101       6.3%
   1.01189      -1.7%
   0.72320     -13.0%
   0.91432      12.2%
   0.86231       1.6%
   0.34387      -2.5%
   0.93224      34.1%
ba87.mpr:     10          [Rows]    ctrates.ksh 040101
   1.19183      15.2%
   1.11673      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%
       0.59437        72.8%
       0.87972        -5.6%
ba88.mpr:    10          [Rows]    ctrates.ksh 040101
       0.91511       -23.2%
       1.37416        23.1%
       0.92592        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%
       1.08943        23.8%
ba89.mpr:    10          [Rows]    ctrates.ksh 040101
       1.12794        23.3%
       1.33739        -2.7%
       0.87376        -5.6%
       1.14012        12.9%
       0.75596        -7.6%
       0.79643        -3.9%
       1.13308        10.2%
       1.23053        -4.9%
       0.75674         9.7%
       0.99759        -8.4%
ba90.mpr:    10          [Rows]    ctrates.ksh 040101
       1.23386         9.4%
       2.03248        52.0%
       1.25557        43.7%
       0.88797       -22.1%
       0.78672         4.1%
       0.90301        13.4%
       1.11061        -2.0%
       1.32901         8.0%
       0.96220        27.2%
       1.29679        30.0%
ba91.mpr:    10          [Rows]    ctrates.ksh 040101
       1.01580       -17.7%
       1.86584        -8.2%
       0.90837       -27.7%
       0.62477       -29.6%
       0.65354       -16.9%
       0.85353        -5.5%
       1.06842        -3.8%
       0.97597       -26.6%
       0.96089        -0.1%
```

```
         1.35275            4.3%
ba92.mpr:       10          [Rows]    ctrates.ksh 040101
   0.62377          -38.6%
   0.84228          -54.9%
   0.50133          -44.8%
   0.64030            2.5%
   0.49488          -24.3%
   0.47105          -44.8%
   0.69319          -35.1%
   0.80649          -17.4%
   0.50340          -47.6%
   0.59793          -55.8%
ba93.mpr:       10          [Rows]    ctrates.ksh 040101
   0.72721           16.6%
   1.47895           75.6%
   0.88914           77.4%
   0.84232           31.6%
   0.60032           21.3%
   0.63207           34.2%
   0.83819           20.9%
   0.90395           12.1%
   0.68822           36.7%
   0.75705           26.6%
ba94.mpr:       10          [Rows]    ctrates.ksh 040101
   0.64212          -11.7%
   2.59651           75.6%
   1.04570           17.6%
   0.79117           -6.1%
   0.85655           42.7%
   1.21585           92.4%
   0.79869           -4.7%
   0.78854          -12.8%
   0.75140            9.2%
   0.83800           10.7%
ba95.mpr:       10          [Rows]    ctrates.ksh 040101
   0.77207           20.2%
   2.81727            8.5%
   1.20344           15.1%
   0.63779          -19.4%
   0.68687          -19.8%
   1.42167           16.9%
   0.84260            5.5%
   0.85707            8.7%
   0.79274            5.5%
   0.98641           17.7%
ba96.mpr:       10          [Rows]    ctrates.ksh 040101
   0.75796           -1.8%
```

```
     1.16084        -58.8%
     0.48024        -60.1%
     0.34756        -45.5%
     0.34202        -50.2%
     0.29287        -79.4%
     0.59089        -29.9%
     0.86812          1.3%
     0.68182        -14.0%
     0.86609        -12.2%
ba97.mpr:      10           [Rows]    ctrates.ksh 040101
     0.74449         -1.8%
     1.12987         -2.7%
     0.44235         -7.9%
     0.31479         -9.4%
     0.05902        -82.7%
     0.28505         -2.7%
     0.57512         -2.7%
     0.88582          2.0%
     0.66362         -2.7%
     0.05910        -93.2%
ba98.mpr:      10           [Rows]    ctrates.ksh 040101
     0.75483          1.4%
     1.14399          1.2%
     0.44347          0.3%
     0.31132         -1.1%
     0.06160          4.4%
     0.28861          1.2%
     0.58229          1.2%
     0.91038          2.8%
     0.67190          1.2%
     0.05315        -10.1%
ba99.mpr:      10           [Rows]    ctrates.ksh 040101
     0.75659          0.2%
     1.18799          3.8%
     0.44784          1.0%
     0.31930          2.6%
     0.06788         10.2%
     0.29317          1.6%
     0.58365          0.2%
     0.90194         -0.9%
     0.67347          0.2%
     0.05462          2.8%
ba00.mpr:      10           [Rows]    ctrates.ksh 040101
     0.76823          1.5%
     1.20632          1.5%
     0.45473          1.5%
     0.34924          9.4%
```

```
       0.08899        31.1%
       0.31028         5.8%
       0.64600        10.7%
       0.97488         8.1%
       0.68382         1.5%
       0.05546         1.5%
ba01.mpr:      10           [Rows]    ctrates.ksh 040101
       0.77072         0.3%
       1.21031         0.3%
       0.45618         0.3%
       0.35037         0.3%
       0.08927         0.3%
       0.31126         0.3%
       0.64808         0.3%
       0.97853         0.4%
       0.68602         0.3%
       0.05563         0.3%
ba02.mpr:      10           [Rows]    ctrates.ksh 040101
       0.77057         0.0%
       1.20990         0.0%
       0.45610         0.0%
       0.35030         0.0%
       0.08925         0.0%
       0.31119         0.0%
       0.64796         0.0%
       0.97835         0.0%
       0.68589         0.0%
       0.05562         0.0%
ba03.mpr:      10           [Rows]    ctrates.ksh 040101
       0.77041         0.0%
       1.20973         0.0%
       0.45601         0.0%
       0.35023         0.0%
       0.08923         0.0%
       0.31111         0.0%
       0.64783         0.0%
       0.97815         0.0%
       0.68575         0.0%
       0.05561         0.0%
ba04.mpr:      10           [Rows]    ctrates.ksh 040101
       0.77027         0.0%
       1.20962         0.0%
       0.45593         0.0%
       0.35016         0.0%
       0.08922         0.0%
       0.31105         0.0%
       0.64771         0.0%
```

```
     0.97798          0.0%
     0.68563          0.0%
     0.05560          0.0%
  ba05.mpr:    10          [Rows]     ctrates.ksh 040101
     0.77014          0.0%
     1.20934          0.0%
     0.45585          0.0%
     0.35010          0.0%
     0.08920          0.0%
     0.31099          0.0%
     0.64761          0.0%
     0.97781          0.0%
     0.68552          0.0%
     0.05559          0.0%
```

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.

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.

CTSAVE   All positive savings

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

ctmod   Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Growth	Source
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%	user-supplied
ba97.mpr:	1.00	0.0%	user-supplied
ba98.mpr:	1.00	0.0%	user-supplied
ba99.mpr:	1.00	0.0%	user-supplied
ba00.mpr:	1.00	0.0%	user-supplied
ba01.mpr:	1.00	0.0%	user-supplied
ba02.mpr:	1.00	0.0%	user-supplied
ba03.mpr:	1.00	0.0%	user-supplied
ba04.mpr:	1.00	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00	0.0%	Copied from ba04.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.

CTXFLG   B.C. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, British Columbia taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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:	1	--	BC budget 2000, p.67
ba01.mpr:	1	--	BC budget 2000, p.67

```
ba02.mpr:    1                --    Copied from ba01.mpr
ba03.mpr:    1                --    Copied from ba02.mpr
ba04.mpr:    1                --    Copied from ba03.mpr
ba05.mpr:    1                --    Copied from ba04.mpr
```

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                --    Federal Income Tax T1C (BC)
                             1996
 ba97.mpr:    1                --    Federal Income Tax T1C (BC)
                             1997
```

```
ba98.mpr:     1              --      Federal Income Tax T1C (BC)
                                     1998
ba99.mpr:     1              --      FLAG
ba00.mpr:     1              --      Copied from ba99.mpr
ba01.mpr:     1              --      Copied from ba00.mpr
ba02.mpr:     1              --      Copied from ba01.mpr
ba03.mpr:     1              --      Copied from ba02.mpr
ba04.mpr:     1              --      Copied from ba03.mpr
ba05.mpr:     1              --      Copied from ba04.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%   Federal Income Tax T1C (BC)
                                  1997
ba98.mpr:    60000.00     0.0%   Federal Income Tax T1C (BC)
                                  1998
ba99.mpr:    60000.00     0.0%   Federal Income Tax T1C (BC)
                                  - 1999
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
ba02.mpr:    60000.00     0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:    60000.00     0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:    60000.00     0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:    60000.00     0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

CYPNDL   B.C. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a British
Columbia non-refundable tax credit. The parameter is only used when the provincial tax on
taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txbc   Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	BC budget 2000, p.67
ba01.mpr:	1000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	1000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	1000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

```
ba01.mpr:     1              --    Copied from ba00.mpr
ba02.mpr:     1              --    Copied from ba01.mpr
ba03.mpr:     1              --    Copied from ba02.mpr
ba04.mpr:     1              --    Copied from ba03.mpr
ba05.mpr:     1              --    Copied from ba04.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 modeled disability exemption variable imdisex for all individuals with a reported disability exemption (i.e. a non-zero value for iddisslf). 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	--	OPTION
ba97.mpr:	2	--	OPTION

```
ba98.mpr:      2                    --     OPTION
ba99.mpr:      2                    --     OPTION
ba00.mpr:      2                    --     Copied from ba99.mpr
ba01.mpr:      2                    --     Copied from ba00.mpr
ba02.mpr:      2                    --     Copied from ba01.mpr
ba03.mpr:      2                    --     Copied from ba02.mpr
ba04.mpr:      2                    --     Copied from ba03.mpr
ba05.mpr:      2                    --     Copied from ba04.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.

The default value of DISTPHGT is 17.

DISTPWID   Width of histogram plot

DESCRIPTION

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

The default value of DISTPWID is 70.

DISTSAMP   Distribution facility sample size

DESCRIPTION

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

The default value of DISTSAMP is 3000.

DISTUNIT   Distribution facility family level

DESCRIPTION

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

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

The default value for DISTUNIT is 0.

DISTVAR   Distribution facility variable [string]

DESCRIPTION

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

DISTZERO   Distribution facility zero inclusion flag

DESCRIPTION

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

The default value of DISTZERO is 1.

DNINCFLAG Disable no income flag for calculation

DESCRIPTION

For effiency 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 DNINCFLAG 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

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.018

```
     ba05.mpr:    0.00             --    Grown from ba04.mpr using
                            CPI=1.019
```

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               --    OPTION
 ba98.mpr:    2               --    OPTION
 ba99.mpr:    2               --    OPTION
 ba00.mpr:    2               --    Copied from ba99.mpr
 ba01.mpr:    2               --    Copied from ba00.mpr
```

```
ba02.mpr:    2                --    Copied from ba01.mpr
ba03.mpr:    2                --    Copied from ba02.mpr
ba04.mpr:    2                --    Copied from ba03.mpr
ba05.mpr:    2                --    Copied from ba04.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        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.00000        --     Copied from ba99.mpr
ba01.mpr:     0.00000        --     Copied from ba00.mpr
ba02.mpr:     0.00000        --     Copied from ba01.mpr
ba03.mpr:     0.00000        --     Copied from ba02.mpr
ba04.mpr:     0.00000        --     Copied from ba03.mpr
ba05.mpr:     0.00000        --     Copied from ba04.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 hdnearn.

EDUCOPT   Education deduction/credit option [1=deduction,2=credit]

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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.mpr

EDXPM   Education amount per month

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

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 Income Tax 1997 – Schedule 11
ba98.mpr:	200.00	33.3%	Federal Income Tax 1998 – Schedule 11 & Line 322
ba99.mpr:	200.00	0.0%	Federal Income Tax 1999 – Schedule 11 & Line 323
ba00.mpr:	200.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	400.00	100.0%	Federal Economic Statement 2000 – p.177
ba02.mpr:	400.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
ba03.mpr:     400.00          0.0%   Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:     400.00          0.0%   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:     400.00          0.0%   Grown from ba04.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

Function	Description
txcalc	Calculate federal income tax
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:	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              --     Federal Income Tax 1997 -
                      Line 248
ba98.mpr:      1              --     Federal Income Tax 1998 -
                      Line 248
ba99.mpr:      1              --     Federal Income Tax 1999 -
                      Line 248
ba00.mpr:      1              --     Copied from ba99.mpr
ba01.mpr:      1              --     Copied from ba00.mpr
ba02.mpr:      1              --     Copied from ba01.mpr
ba03.mpr:      1              --     Copied from ba02.mpr
ba04.mpr:      1              --     Copied from ba03.mpr
ba05.mpr:      1              --     Copied from ba04.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%	Federal Income Tax 1997 – Schedule 5 & Line 305
ba98.mpr:	5380.00	0.0%	Federal Income Tax 1998 – Schedule 5 & Line 305
ba99.mpr:	5718.00	6.3%	Federal Income Tax 1999 – Line 305
ba00.mpr:	6140.00	7.4%	Federal Budget Plan 2000 – Page 217
ba01.mpr:	6293.50	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	6419.37	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	6541.34	1.9%	Grown from ba02.mpr using CPI=1.019

```
 ba04.mpr:    6800.00      4.0%   Federal Economic Statement
                                  2000 - p. 177
 ba05.mpr:    6929.20      1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

EMXMT   Married equivalent exemption/amount turndown level

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%   Federal Income Tax 1997 –
                                  Schedule 5 & Line 305
ba98.mpr:      538.00      0.0%   Federal Income Tax 1998 –
                                  Schedule 5 & Line 305
ba99.mpr:      572.00      6.3%   Federal Income Tax 1999 –
                                  Line 305
ba00.mpr:      614.00      7.3%   Federal Budget Plan 2000 –
                                  Page 217
ba01.mpr:      629.35      2.5%   Grown from ba00.mpr using
                                  CPI=1.025
ba02.mpr:      641.94      2.0%   Grown from ba01.mpr using
                                  CPI=1.020
ba03.mpr:      654.14      1.9%   Grown from ba02.mpr using
                                  CPI=1.019
ba04.mpr:      665.91      1.8%   Grown from ba03.mpr using
                                  CPI=1.018
ba05.mpr:      678.56      1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

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

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly

VALUES

File/Year	Value	Source	
ba84.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
1868	0.583	(0.0003)	
3109	1.000	(0.0003)	
ba85.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
1943	0.583	(0.0003)	
3234	1.000	(0.0003)	
ba86.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
2023	0.583	(0.0003)	
3368	1.000	(0.0003)	
ba87.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
2111	0.583	(0.0003)	
3515	1.000	(0.0003)	
ba88.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
2196	0.583	(0.0003)	
3657	1.000	(0.0003)	
ba89.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
2305	0.583	(0.0003)	
3838	1.000	(0.0003)	
ba90.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
2417	0.583	(0.0003)	
4024	1.000	(0.0003)	
ba91.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
2551	0.583	(0.0002)	
4248	1.000	(0.0002)	
ba92.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
2590	0.583	(0.0002)	
4313	1.000	(0.0002)	
ba93.mpr:	3	[Rows]	Special Tabulation
0	0.426	(0.0001)	
2637	0.583	(0.0002)	
4390	1.000	(0.0002)	

```
ba94.mpr:      3            [Rows]    Special Tabulation
         0    0.426   (0.0001)
      2642    0.583   (0.0002)
      4399    1.000   (0.0002)
ba95.mpr:      3            [Rows]    Special Tabulation
         0    0.426   (0.0001)
      2699    0.583   (0.0002)
      4494    1.000   (0.0002)
ba96.mpr:      3            [Rows]    Special Tabulation
         0    0.426   (0.0001)
      2743    0.583   (0.0002)
      4567    1.000   (0.0002)
ba97.mpr:      3            [Rows]    Special Tabulation
         0    0.426   (0.0001)
      2787    0.583   (0.0002)
      4640    1.000   (0.0002)
ba98.mpr:      3            [Rows]    Special Tabulation
         0    0.426   (0.0001)
      2813    0.583   (0.0002)
      4683    1.000   (0.0002)
ba99.mpr:      3            [Rows]    Special Tabulation
         0    0.426   (0.0001)
      2862    0.583   (0.0002)
      4765    1.000   (0.0002)
ba00.mpr:      3            [Rows]    Grown from ba99.mpr using
                                      CPI=1.014
         0    0.426   (0.0001)
      2902    0.583   (0.0002)
      4832    1.000   (0.0002)
ba01.mpr:      3            [Rows]    Grown from ba00.mpr using
                                      CPI=1.025
         0    0.426   (0.0001)
      2975    0.583   (0.0002)
      4953    1.000   (0.0002)
ba02.mpr:      3            [Rows]    Grown from ba01.mpr using
                                      CPI=1.020
         0    0.426   (0.0001)
      3035    0.583   (0.0002)
      5052    1.000   (0.0002)
ba03.mpr:      3            [Rows]    Grown from ba02.mpr using
                                      CPI=1.019
         0    0.426   (0.0001)
      3093    0.583   (0.0002)
      5148    1.000   (0.0002)
ba04.mpr:      3            [Rows]    Grown from ba03.mpr using
                                      CPI=1.018
         0    0.426   (0.0000)
```

```
        3149    0.583    (0.0002)
        5241    1.000    (0.0002)
 ba05.mpr:    3          [Rows]  Grown from ba04.mpr using
                         CPI=1.019
           0    0.426    (0.0000)
        3209    0.583    (0.0002)
        5341    1.000    (0.0002)
```

ETAFLAG   Activate fraction completed display

DESCRIPTION

When activated, ETAFLAG will cause SPSM to generate a horizontal histogram which indicates an estimate of what percentage of the requested simulation has been completed. Note that the estimate will not be particularly accurate when selecting small samples.

The default value for ETAFLAG is 1.

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

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1.00000	--	User-option
ba85.mpr:	1.00000	0.0%	User-option
ba86.mpr:	1.00000	0.0%	User-option
ba87.mpr:	1.00000	0.0%	User-option
ba88.mpr:	1.00000	0.0%	User-option
ba89.mpr:	1.00000	0.0%	User-option
ba90.mpr:	1.00000	0.0%	User-option
ba91.mpr:	1.00000	0.0%	User-option
ba92.mpr:	1.00000	0.0%	User-option
ba93.mpr:	1.00000	0.0%	User-option
ba94.mpr:	1.00000	0.0%	User-option
ba95.mpr:	1.00000	0.0%	User-option
ba96.mpr:	1.00000	0.0%	User-option
ba97.mpr:	1.00000	0.0%	User-option
ba98.mpr:	1.00000	0.0%	User-option
ba99.mpr:	1.00000	0.0%	User-option
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.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

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
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		-- Fed Dropped in 1993 Que still active
ba97.mpr:	1		-- Fed Dropped in 1993 Que still active
ba98.mpr:	1		-- Fed Dropped in 1993 Que still active

```
  ba99.mpr:     1                  --      Fed Dropped in 1993, Quebec
                               still active
  ba00.mpr:     1                  --      Copied from ba99.mpr
  ba01.mpr:     1                  --      Copied from ba00.mpr
  ba02.mpr:     1                  --      Copied from ba01.mpr
  ba03.mpr:     1                  --      Copied from ba02.mpr
  ba04.mpr:     1                  --      Copied from ba03.mpr
  ba05.mpr:     1                  --      Copied from ba04.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       --    Not in effect
ba97.mpr:      0.00000       --    Not in effect
ba98.mpr:      0.00000       --    Not in effect
ba99.mpr:      0.00000       --    Not in effect
ba00.mpr:      0.00000       --    Copied from ba99.mpr
ba01.mpr:      0.00000       --    Copied from ba00.mpr
ba02.mpr:      0.00000       --    Copied from ba01.mpr
ba03.mpr:      0.00000       --    Copied from ba02.mpr
ba04.mpr:      0.00000       --    Copied from ba03.mpr
ba05.mpr:      0.00000       --    Copied from ba04.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       --     Not in effect
ba97.mpr:    0.00000       --     Not in effect
ba98.mpr:    0.00000       --     Not in effect
ba99.mpr:    0.00000       --     Not in effect
ba00.mpr:    0.00000       --     Copied from ba99.mpr
ba01.mpr:    0.00000       --     Copied from ba00.mpr
ba02.mpr:    0.00000       --     Copied from ba01.mpr
ba03.mpr:    0.00000       --     Copied from ba02.mpr
ba04.mpr:    0.00000       --     Copied from ba03.mpr
ba05.mpr:    0.00000       --     Copied from ba04.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	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.019

FCBBAS   Basic child benefit (per child)

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%	Budget 98, p.194
ba98.mpr:	1020.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	1020.00	0.0%	The Budget Plan 2000 - page 221
ba00.mpr:	1090.00	6.9%	Federal Budget Plan 2000 - Page 221
ba01.mpr:	1117.25	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	1139.60	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	1161.25	1.9%	Grown from ba02.mpr using CPI=1.019

```
ba04.mpr:      1182.15      1.8%   Grown from ba03.mpr using
                                   CPI=1.018
ba05.mpr:      1204.61      1.9%   Grown from ba04.mpr using
                                   CPI=1.019
```

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

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%    Federal Budget, 1997
ba98.mpr:    0.00          --     Not in effect, Budget 1998,
                                  p.194
ba99.mpr:    0.00          --     Not in effect
ba00.mpr:    0.00          --     Not in effect, Budget 1998,
                                  p.194
ba01.mpr:    0.00          --     Grown from ba00.mpr using
                                  CPI=1.025
ba02.mpr:    0.00          --     Grown from ba01.mpr using
                                  CPI=1.020
ba03.mpr:    0.00          --     Grown from ba02.mpr using
                                  CPI=1.019
ba04.mpr:    0.00          --     Grown from ba03.mpr using
                                  CPI=1.018
ba05.mpr:    0.00          --     Grown from ba04.mpr using
                                  CPI=1.019
```

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              --    Federal Budget, 1997
ba98.mpr:    1              --    Redbook, 1998 Edition, p.
                     D.4
ba99.mpr:    1              --    The Budget Plan 2000 - page
                     221
ba00.mpr:    1              --    Copied from ba99.mpr
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.mpr
```

FCBEIS   Child benefits earned income supplement

DESCRIPTION

This parameter represents the amount of the federal earned-income supplement which
increases the Federal Child Benefit for low-income working families. When FCBEIE is set
to 1, the benefit depends on the number of children. FCBEIS is replaced by FCBEIS1,
FCBEIS2, and FCBEIS3.

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:	0.00	--	Not in effect, replaced by FCBEIS1,2,3
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.019

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	--	Federal Budget, 1997
ba98.mpr:	605.04	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	785.00	29.7%	Budget 1999, p.182
ba00.mpr:	966.00	23.1%	Federal Budget Plan 2000 - Page 221
ba01.mpr:	1255.00	29.9%	Federal Economic Statement 2000 - p.151
ba02.mpr:	1280.10	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	1304.42	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	1327.90	1.8%	Grown from ba03.mpr using CPI=1.018

```
ba05.mpr:     1353.13      1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

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	--	Federal Budget, 1997
ba98.mpr:	405.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	585.00	44.4%	Budget 1999, p.182
ba00.mpr:	763.00	30.4%	Federal Budget Plan 2000 – Page 221

```
ba01.mpr:      1055.00      38.3%   Federal Economic Statement
                                    2000 - p.151
ba02.mpr:      1076.10       2.0%   Grown from ba01.mpr using
                                    CPI=1.020
ba03.mpr:      1096.55       1.9%   Grown from ba02.mpr using
                                    CPI=1.019
ba04.mpr:      1116.29       1.8%   Grown from ba03.mpr using
                                    CPI=1.018
ba05.mpr:      1137.50       1.9%   Grown from ba04.mpr using
                                    CPI=1.019
```

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        --     Federal Budget, 1997
ba98.mpr:    330.00        0.0%   Redbook, 1998 Edition, p.
                                  D.4
ba99.mpr:    510.00       54.5%   Budget 1999, p.182
ba00.mpr:    687.00       34.7%   Federal Budget Plan 2000 -
                                  Page 221
ba01.mpr:    980.00       42.6%   Federal Economic Statement
                                  2000 - p.151
ba02.mpr:    999.60        2.0%   Grown from ba01.mpr using
                                  CPI=1.020
ba03.mpr:    1018.59       1.9%   Grown from ba02.mpr using
                                  CPI=1.019
ba04.mpr:    1036.92       1.8%   Grown from ba03.mpr using
                                  CPI=1.018
ba05.mpr:    1056.62       1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

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
FCBECI, 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 – FCBECI).

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	--	Federal Budget, 1997
ba98.mpr:	0.00	--	Budget 1998, p.194
ba99.mpr:	0.00	--	The Budget Plan 2000 - page 221
ba00.mpr:	0.00	--	Budget 1998, p.194
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.019

FCBERR   Child benefits earning supplement reduction rate

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be reduced by when family net income exceeds the (FCBETD) turn down level. When FCBEIE is set to 1, the reduction rate depends on the number of children and FCBERR1, FCBERR2, and FCBERR3 replace FCBERR.

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:     0.00000          --     Not in effect, replaced by
                                       FCBEIRR1,2,3
 ba98.mpr:     0.00000          --     Not in effect
 ba99.mpr:     0.00000          --     Not in effect
 ba00.mpr:     0.00000          --     Copied from ba99.mpr
 ba01.mpr:     0.00000          --     Copied from ba00.mpr
 ba02.mpr:     0.00000          --     Copied from ba01.mpr
 ba03.mpr:     0.00000          --     Copied from ba02.mpr
 ba04.mpr:     0.00000          --     Copied from ba03.mpr
 ba05.mpr:     0.00000          --     Copied from ba04.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	--	Federal Budget, 1997
ba98.mpr:	0.12100	0.0%	Budget 1998, p.194
ba99.mpr:	0.11500	-5.0%	Budget 1999, p.182
ba00.mpr:	0.11100	-3.5%	Federal Budget Plan 2000 - page 221
ba01.mpr:	0.12200	9.9%	Fed Ec. Statement 2000 p.151 - calculated

```
ba02.mpr:     0.12200       0.0%   Copied from ba01.mpr
ba03.mpr:     0.12200       0.0%   Copied from ba02.mpr
ba04.mpr:     0.11100      -9.0%   Fed Ec. Statement 2000 p.151
                                   - calculated
ba05.mpr:     0.11100       0.0%   Copied from ba04.mpr
```

FCBERR2   WIS reduction rate for families with 2 children

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	--	Federal Budget, 1997

```
ba98.mpr:      0.20200      0.0%    Budget 1998, p.194
ba99.mpr:      0.20100     -0.5%    Budget 1999, p.182
ba00.mpr:      0.19900     -1.0%    Federal Budget Plan 2000 -
                                    page 221
ba01.mpr:      0.22500     13.1%    Fed Ec. Statement 2000 p.151
                                    - calculated
ba02.mpr:      0.22500      0.0%    Copied from ba01.mpr
ba03.mpr:      0.22500      0.0%    Copied from ba02.mpr
ba04.mpr:      0.20400     -9.3%    Fed Ec. Statement 2000 p.151
                                    - calculated
ba05.mpr:      0.20400      0.0%    Copied from ba04.mpr
```

FCBERR3   WIS reduction rate for families with 3+ children

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       --     Federal Budget, 1997
ba98.mpr:     0.26800      0.0%    Budget 1998, p.194
ba99.mpr:     0.27500      2.6%    Budget 1999, p.182
ba00.mpr:     0.27800      1.1%    Federal Budget Plan 2000 -
                                   page 221
ba01.mpr:     0.32100     15.5%    Fed Ec. Statement 2000 p.151
                                   - calculated
ba02.mpr:     0.32100      0.0%    Copied from ba01.mpr
ba03.mpr:     0.32100      0.0%    Copied from ba02.mpr
ba04.mpr:     0.29000     -9.7%    Fed Ec. Statement 2000 p.151
                                   - calculated
ba05.mpr:     0.29000      0.0%    Copied from ba04.mpr
```

FCBESR — Child benefits earned income supplement rate

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be increased when family net income exceeds the (FCBECI) cut-in level. When FCBEIE is set to1, this parameter is replaced by FCBEMX since the rate of increase will depend on the number of children in the household.

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:     0.00000        --     Not in effect, replaced by
                               FCBEMX
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.00000        --     Copied from ba99.mpr
ba01.mpr:     0.00000        --     Copied from ba00.mpr
ba02.mpr:     0.00000        --     Copied from ba01.mpr
ba03.mpr:     0.00000        --     Copied from ba02.mpr
ba04.mpr:     0.00000        --     Copied from ba03.mpr
ba05.mpr:     0.00000        --     Copied from ba04.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) or (FCBERR1, FCBERR2, and FCBERR3 when the earning supplement depends
on the number of children).

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%	Federal Budget, 1997
ba98.mpr:	20921.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	20921.00	0.0%	The Budget Plan 2000 - page 221
ba00.mpr:	21214.00	1.4%	Federal Budget Plan 2000 - Page 221
ba01.mpr:	21744.35	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	22179.24	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	22600.65	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	23007.46	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	23444.60	1.9%	Grown from ba04.mpr using CPI=1.019

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

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:	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%	Budget 98, p.194
ba98.mpr:	75.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	75.00	0.0%	The Budget Plan 2000 - page 221

```
ba00.mpr:     76.00          1.3%   Federal Budget Plan 2000 -
                                    Page 221
ba01.mpr:     77.90          2.5%   Grown from ba00.mpr using
                                    CPI=1.025
ba02.mpr:     79.46          2.0%   Grown from ba01.mpr using
                                    CPI=1.020
ba03.mpr:     80.97          1.9%   Grown from ba02.mpr using
                                    CPI=1.019
ba04.mpr:     82.43          1.8%   Grown from ba03.mpr using
                                    CPI=1.018
ba05.mpr:     84.00          1.9%   Grown from ba04.mpr using
                                    CPI=1.019
```

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

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:      0.05000         --      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%    Budget 98, p.194
ba98.mpr:      0.05000        0.0%    Budget 1998, p.194
ba99.mpr:      0.05000        0.0%    Your Canada Child Tax
                                       Benefit - page 7
ba00.mpr:      0.05000        0.0%    Copied from ba99.mpr
ba01.mpr:      0.05000        0.0%    Copied from ba00.mpr
ba02.mpr:      0.05000        0.0%    Copied from ba01.mpr
ba03.mpr:      0.05000        0.0%    Copied from ba02.mpr
ba04.mpr:      0.04000       -20.0%    Federal Economic Statement
                                       2000 - p.151
ba05.mpr:      0.04000        0.0%    Copied from ba04.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

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:    0.02500        --     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%    Budget 98, p.194
ba98.mpr:    0.02500       0.0%    Budget 1998, p.194
ba99.mpr:    0.02500       0.0%    Your Canada Child Tax
                                   Benefit - page 7
ba00.mpr:    0.02500       0.0%    Copied from ba99.mpr
ba01.mpr:    0.02500       0.0%    Copied from ba00.mpr
ba02.mpr:    0.02500       0.0%    Copied from ba01.mpr
ba03.mpr:    0.02500       0.0%    Copied from ba02.mpr
ba04.mpr:    0.02000      -20.0%   Federal Economic Statement
                                   2000 - p.151
ba05.mpr:    0.02000       0.0%    Copied from ba04.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%	Budget 98, p.194
ba98.mpr:	25921.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	25921.00	0.0%	The Budget Plan 2000 - page 221
ba00.mpr:	30004.00	15.8%	Federal Budget Plan 2000 - Page 221
ba01.mpr:	32000.00	6.7%	Federal Economic Statement 2000 - p.151
ba02.mpr:	32640.00	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	33260.16	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	35000.00	5.2%	Federal Economic Statement 2000 - p.151
ba05.mpr:	35665.00	1.9%	Grown from ba04.mpr using CPI=1.019

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%	Budget 98, p.194
ba98.mpr:	213.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	213.00	0.0%	The Budget Plan 2000 - page 221

```
ba00.mpr:       216.00         1.4%   Federal Budget Plan 2000 -
                                       Page 221
ba01.mpr:       221.40         2.5%   Grown from ba00.mpr using
                                       CPI=1.025
ba02.mpr:       225.83         2.0%   Grown from ba01.mpr using
                                       CPI=1.020
ba03.mpr:       230.12         1.9%   Grown from ba02.mpr using
                                       CPI=1.019
ba04.mpr:       234.26         1.8%   Grown from ba03.mpr using
                                       CPI=1.018
ba05.mpr:       238.71         1.9%   Grown from ba04.mpr using
                                       CPI=1.019
```

FCBYNGR   Child care expense reduction rate

DESCRIPTION

This is the proportion of child care expenses claimed (imccec) 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%    Budget 98, p.194
ba98.mpr:    0.25000     0.0%    Redbook, 1998 Edition, p.
                                 D.4
ba99.mpr:    0.25000     0.0%    Your Canada Child Tax
                                 Benefit - page 7
ba00.mpr:    0.25000     0.0%    Copied from ba99.mpr
ba01.mpr:    0.25000     0.0%    Copied from ba00.mpr
ba02.mpr:    0.25000     0.0%    Copied from ba01.mpr
ba03.mpr:    0.25000     0.0%    Copied from ba02.mpr
ba04.mpr:    0.25000     0.0%    Copied from ba03.mpr
ba05.mpr:    0.25000     0.0%    Copied from ba04.mpr
```

FDGUR   Federal dividend gross-up rate

DESCRIPTION

Dividends from Canadian Corporations (ididiv) 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%	Federal Income Tax 1997 – Line 120
ba98.mpr:	1.25000	0.0%	Federal Income Tax 1998 – Line 120
ba99.mpr:	1.25000	0.0%	Federal Income Tax 1999 – Line 120
ba00.mpr:	1.25000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.25000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.25000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.25000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.25000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.25000	0.0%	Copied from ba04.mpr

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

Function	Description
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:	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                --      Federal Income Tax 1997 –
                                      Line 511
ba98.mpr:    1                --      Federal Income Tax 1998 –
                                      Line 511
ba99.mpr:    1                --      Federal Income Tax 1999 –
                                      Schedule 1 & Form T2209
ba00.mpr:    1                --      Copied from ba99.mpr
ba01.mpr:    1                --      Copied from ba00.mpr
ba02.mpr:    1                --      Copied from ba01.mpr
ba03.mpr:    1                --      Copied from ba02.mpr
ba04.mpr:    1                --      Copied from ba03.mpr
ba05.mpr:    1                --      Copied from ba04.mpr
```

FDTCR   Federal dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) 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%    Federal Income Tax 1997 -
                                    Line 425
ba98.mpr:      0.13333      0.0%    Federal Income Tax 1998 -
                                    Line 425
ba99.mpr:      0.13333      0.0%    Federal Income Tax 1999 -
                                    Line 425
ba00.mpr:      0.13333      0.0%    Copied from ba99.mpr
ba01.mpr:      0.13333      0.0%    Copied from ba00.mpr
ba02.mpr:      0.13333      0.0%    Copied from ba01.mpr
ba03.mpr:      0.13333      0.0%    Copied from ba02.mpr
ba04.mpr:      0.13333      0.0%    Copied from ba03.mpr
ba05.mpr:      0.13333      0.0%    Copied from ba04.mpr
```

FLVCMAX   Maximum labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the federal labour sponsored funds tax credit (imlabtxc). The credit is derived as a proportion FLVCRT[prov] of the cost of the funds bought (idlabtxg) up to a maximum value FLVCMAX.

Note that in 1996, people who bought shares prior to March 6 could claim a 20% rate whereas shares bought afterwards had a 15% rate. In the model we simply use a 15% rate.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 ba84.mpr:    0.00            --    Not in effect
 ba85.mpr:    700.00          --    Federal Income Tax 1985 -
                                    Line 414
 ba86.mpr:    700.00         0.0%   Federal Income Tax 1986 -
                                    Line 414
 ba87.mpr:    700.00         0.0%   Federal Income Tax 1987 -
                                    Line 414
 ba88.mpr:    700.00         0.0%   Federal Income Tax 1988 -
                                    Line 424
 ba89.mpr:    700.00         0.0%   Federal Income Tax 1989 -
                                    Line 414
 ba90.mpr:    700.00         0.0%   Federal Income Tax 1990 -
                                    Line 414
 ba91.mpr:    700.00         0.0%   Federal Income Tax 1991 -
                                    Line 414
 ba92.mpr:    1000.00       42.9%   Federal Income Tax 1992 -
                                    Line 414
 ba93.mpr:    1000.00        0.0%   Federal Income Tax 1993 -
                                    Line 414
 ba94.mpr:    1000.00        0.0%   Federal Income Tax 1994 -
                                    Line 414
 ba95.mpr:    1000.00        0.0%   Federal Income Tax 1995 -
                                    Line 414
 ba96.mpr:    525.00        -47.5%  Federal Income Tax 1996 -
                                    Line 414
 ba97.mpr:    525.00         0.0%   Federal Income Tax 1997 -
                                    Line 414
 ba98.mpr:    750.00        42.9%   Federal Income Tax 1998 -
                                    Line 414
 ba99.mpr:    750.00         0.0%   Federal Income Tax 1999 -
                                    Line 414
```

```
 ba00.mpr:      750.00        0.0%   Grown from ba99.mpr using
                              NONE=1.0000
 ba01.mpr:      750.00        0.0%   Grown from ba00.mpr using
                              NONE=1.0000
 ba02.mpr:      750.00        0.0%   Grown from ba01.mpr using
                              NONE=1.0000
 ba03.mpr:      750.00        0.0%   Grown from ba02.mpr using
                              NONE=1.0000
 ba04.mpr:      750.00        0.0%   Grown from ba03.mpr using
                              NONE=1.0000
 ba05.mpr:      750.00        0.0%   Grown from ba04.mpr using
                              NONE=1.0000
```

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

DESCRIPTION

This is the rate for the federal labour sponsored funds tax credit (imlabtxc). The credit is
derived as a proportion FLVCRT[prov] of the cost of the funds bought (idlabtxg) up to a
maximum value FLVCMAX.

Prior to 1988, the federal government provided a credit only if the province already such a
program in place.

Note that in 1996, people who bought shares prior to March 6 could claim a 20% rate
whereas shares bought afterwards had a 15% rate. In the model we simply use a 15% rate.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Source

 ba84.mpr: 10   [Rows]   Not in effect
   0.00000

```
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
        0.00000
ba85.mpr:    10           [Rows]   Federal Income Tax 1985 -
                                    Line 414
        0.00000        --
        0.00000        --
        0.00000        --
        0.00000        --
        0.20000        --
        0.00000        --
        0.00000        --
        0.00000        --
        0.00000        --
        0.00000        --
ba86.mpr:                 [Same]   Federal Income Tax 1986 -
                                    Line 414
ba87.mpr:    10           [Rows]   Federal Income Tax 1987 -
                                    Line 414
        0.00000        --
        0.00000        --
        0.00000        --
        0.00000        --
        0.20000       0.0%
        0.00000        --
        0.00000        --
        0.20000        --
        0.00000        --
        0.00000        --
ba88.mpr:    10           [Rows]   Federal Income Tax 1988 -
                                    Line 424
        0.20000        --
        0.20000        --
        0.20000        --
        0.20000        --
        0.20000       0.0%
        0.20000        --
        0.20000        --
        0.20000       0.0%
        0.20000        --
        0.20000        --
```

```
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:      10              [Rows]   Federal Income Tax 1996 -
                                        Line 414
   0.15000        -25.0%
   0.15000        -25.0%
   0.15000        -25.0%
   0.15000        -25.0%
   0.15000        -25.0%
   0.15000        -25.0%
   0.15000        -25.0%
   0.15000        -25.0%
   0.15000        -25.0%
   0.15000        -25.0%
ba97.mpr:                      [Same]   Federal Income Tax 1997 -
                                        Line 414
ba98.mpr:                      [Same]   Federal Income Tax 1998 -
                                        Line 414
ba99.mpr:                      [Same]   Federal Income Tax 1999 -
                                        Line 414
ba00.mpr:                      [Same]   Grown from ba99.mpr using
                                        NONE=1.0000
ba01.mpr:                      [Same]   Grown from ba00.mpr using
                                        NONE=1.0000
ba02.mpr:                      [Same]   Grown from ba01.mpr using
                                        NONE=1.0000
ba03.mpr:                      [Same]   Grown from ba02.mpr using
                                        NONE=1.0000
ba04.mpr:                      [Same]   Grown from ba03.mpr using
                                        NONE=1.0000
ba05.mpr:                      [Same]   Grown from ba04.mpr using
                                        NONE=1.0000
```

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%   Federal Income Tax 1997 –
                                 Line 338
ba98.mpr:    0.17000      0.0%   Federal Income Tax 1998 –
                                 Line 338
ba99.mpr:    0.17000      0.0%   Federal Income Tax 1999 –
                                 Line 338
ba00.mpr:    0.17000      0.0%   Copied from ba99.mpr
ba01.mpr:    0.16000     -5.9%   Federal Economic Statement
                                 2000 – p.98
ba02.mpr:    0.16000      0.0%   Copied from ba01.mpr
ba03.mpr:    0.16000      0.0%   Copied from ba02.mpr
ba04.mpr:    0.16000      0.0%   Copied from ba03.mpr
ba05.mpr:    0.16000      0.0%   Copied from ba04.mpr
```

FORAVGFLAG Database variable(foravg) activation flag

DESCRIPTION

When this parameter is set to 1, the imputed variable for Forward Averaging Amount (idforavg) is included in the calculation of Taxable Income (imitax). 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:	1	--	Federal Income Tax 1984 – Line 237

```
ba85.mpr:    1            --    Federal Income Tax 1985 -
                   Line 237
ba86.mpr:    1            --    Federal Income Tax 1986 -
                   Line 237
ba87.mpr:    1            --    Federal Income Tax 1987 -
                   Line 237
ba88.mpr:    1            --    Federal Income Tax 1988 -
                   Line 237
ba89.mpr:    1            --    Federal Income Tax 1989 -
                   Line 237
ba90.mpr:    1            --    Federal Income Tax 1990 -
                   Line 237
ba91.mpr:    1            --    Federal Income Tax 1991 -
                   Line 237
ba92.mpr:    1            --    Federal Income Tax 1992 -
                   Line 237
ba93.mpr:    1            --    Federal Income Tax 1993 -
                   Line 237
ba94.mpr:    1            --    Federal Income Tax 1994 -
                   Line 237
ba95.mpr:    1            --    Federal Income Tax 1995 -
                   Line 237
ba96.mpr:    1            --    Federal Income Tax 1996 -
                   Line 237
ba97.mpr:    1            --    Federal Income Tax 1997 -
                   Line 237
ba98.mpr:    0            --    Federal Income Tax 1998 - no
                   longer in effect
ba99.mpr:    0            --    Not in effect
ba00.mpr:    0            --    Copied from ba99.mpr
ba01.mpr:    0            --    Copied from ba00.mpr
ba02.mpr:    0            --    Copied from ba01.mpr
ba03.mpr:    0            --    Copied from ba02.mpr
ba04.mpr:    0            --    Copied from ba03.mpr
ba05.mpr:    0            --    Copied from ba04.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	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]	Federal Income Tax 1997 – Line 410

```
ba98.mpr:                    [Same]   Federal Income Tax 1998 –
                             Line 410
ba99.mpr:                    [Same]   Federal Income Tax 1999 –
                             Line 410
ba00.mpr:                    [Same]   Grown from ba99.mpr using
                             NONE=1.0000
ba01.mpr:                    [Same]   Grown from ba00.mpr using
                             NONE=1.0000
ba02.mpr:                    [Same]   Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:                    [Same]   Grown from ba04.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%   Federal Income Tax 1997 -
                                   Line 410
ba98.mpr:     500.00        0.0%   Federal Income Tax 1998 -
                                   Line 410
ba99.mpr:     500.00        0.0%   Federal Income Tax 1999 -
                                   Line 410
ba00.mpr:     500.00        0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:     500.00        0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:     500.00        0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     500.00        0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     500.00        0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     500.00        0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

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%   Federal Income Tax 1997 –
                                  Guide p. 14
ba98.mpr:    105.00        0.0%   Federal Income Tax 1998 –
                                  Guide p. 13
ba99.mpr:    105.00        0.0%   The Budget Plan 2000 – page
                                  217
ba00.mpr:    106.00        1.0%   Federal Budget Plan 2000 –
                                  Page 217
ba01.mpr:    108.65        2.5%   Grown from ba00.mpr using
                                  CPI=1.025
ba02.mpr:    110.82        2.0%   Grown from ba01.mpr using
                                  CPI=1.020
ba03.mpr:    112.93        1.9%   Grown from ba02.mpr using
                                  CPI=1.019
ba04.mpr:    114.96        1.8%   Grown from ba03.mpr using
                                  CPI=1.018
ba05.mpr:    117.14        1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

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%	Federal Income Tax 1997 – Guide p. 14
ba98.mpr:	199.00	0.0%	Federal Income Tax 1998 – Guide p. 13
ba99.mpr:	199.00	0.0%	The Budget Plan 2000 – page 217
ba00.mpr:	202.00	1.5%	Federal Budget Plan 2000 – Page 217
ba01.mpr:	207.05	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	211.19	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	215.20	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	219.07	1.8%	Grown from ba03.mpr using CPI=1.018

```
ba05.mpr:     223.23        1.9%   Grown from ba04.mpr using
                                   CPI=1.019
```

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

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:	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              --     Federal Income Tax 1997 -
                                    Guide p. 14
ba98.mpr:     1              --     Federal Income Tax 1997 -
                                    Guide p. 11
ba99.mpr:     1              --     The Budget Plan 2000 - page
                                    217
ba00.mpr:     1              --     Copied from ba99.mpr
ba01.mpr:     1              --     Copied from ba00.mpr
ba02.mpr:     1              --     Copied from ba01.mpr
ba03.mpr:     1              --     Copied from ba02.mpr
ba04.mpr:     1              --     Copied from ba03.mpr
ba05.mpr:     1              --     Copied from ba04.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%   Federal Income Tax 1997 -
                             Guide p. 14
ba98.mpr:    25921.00      0.0%   Federal Income Tax 1998 -
                             Guide p. 13
ba99.mpr:    25921.00      0.0%   The Budget Plan 2000 - page
                             217
ba00.mpr:    26284.00      1.4%   Federal Budget Plan 2000 -
                             Page 301
ba01.mpr:    26941.10      2.5%   Grown from ba00.mpr using
                             CPI=1.025
ba02.mpr:    27479.92      2.0%   Grown from ba01.mpr using
                             CPI=1.020
ba03.mpr:    28002.04      1.9%   Grown from ba02.mpr using
                             CPI=1.019
ba04.mpr:    28506.08      1.8%   Grown from ba03.mpr using
                             CPI=1.018
ba05.mpr:    29047.70      1.9%   Grown from ba04.mpr using
                             CPI=1.019
```

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%   Federal Income Tax 1997 –
                                    Guide p. 14
ba98.mpr:      0.05000       0.0%   Federal Income Tax 1998 –
                                    Guide p. 13
ba99.mpr:      0.05000       0.0%   1999 Federal Budget - page
                                    199
ba00.mpr:      0.05000       0.0%   Copied from ba99.mpr
ba01.mpr:      0.05000       0.0%   Copied from ba00.mpr
ba02.mpr:      0.05000       0.0%   Copied from ba01.mpr
ba03.mpr:      0.05000       0.0%   Copied from ba02.mpr
ba04.mpr:      0.05000       0.0%   Copied from ba03.mpr
ba05.mpr:      0.05000       0.0%   Copied from ba04.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 sales 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              --    Federal Income Tax - GST
                                    form
ba98.mpr:     1              --    Federal Income Tax - GST
                                    form
ba99.mpr:     1              --    Federal Income Tax 1999 -
                                    page 10
ba00.mpr:     1              --    Copied from ba99.mpr
ba01.mpr:     1              --    Copied from ba00.mpr
ba02.mpr:     1              --    Copied from ba01.mpr
ba03.mpr:     1              --    Copied from ba02.mpr
ba04.mpr:     1              --    Copied from ba03.mpr
ba05.mpr:     1              --    Copied from ba04.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%   Federal Income Tax 1997 –
                 Guide p. 14
 ba98.mpr:   199.00           0.0%   Federal Income Tax 1998 –
                 Guide p. 13
 ba99.mpr:   199.00           0.0%   The Budget Plan 2000 – page
                 217
```

```
ba00.mpr:      202.00          1.5%   Federal Budget Plan 2000 –
                                       Page 217
ba01.mpr:      207.05           2.5%   Grown from ba00.mpr using
                                       CPI=1.025
ba02.mpr:      211.19           2.0%   Grown from ba01.mpr using
                                       CPI=1.020
ba03.mpr:      215.20           1.9%   Grown from ba02.mpr using
                                       CPI=1.019
ba04.mpr:      219.07           1.8%   Grown from ba03.mpr using
                                       CPI=1.018
ba05.mpr:      223.23           1.9%   Grown from ba04.mpr using
                                       CPI=1.019
```

FSURL1   Federal surtax level 1

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          --     Not in effect
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     0.00          --     Not in effect
ba01.mpr:     0.00          --     Grown from ba00.mpr using
                        CPI=1.025
ba02.mpr:     0.00          --     Grown from ba01.mpr using
                        CPI=1.020
ba03.mpr:     0.00          --     Grown from ba02.mpr using
                        CPI=1.019
ba04.mpr:     0.00          --     Grown from ba03.mpr using
                        CPI=1.018
ba05.mpr:     0.00          --     Grown from ba04.mpr using
                        CPI=1.019
```

FSURL2   Federal surtax level 2

DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2
(FSURL2) to calculate the second component of the surtax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax 1997 – Schedule 1 & Line 419
ba98.mpr:	12500.00	0.0%	Federal Income Tax 1998 – Schedule 1
ba99.mpr:	12500.00	0.0%	Federal Income Tax 1999 – Schedule 1
ba00.mpr:	15500.00	24.0%	Federal Budget Plan 2000 – page 218
ba01.mpr:	0.00	--	Federal Economic Statement 2000 – p.98
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000

```
ba05.mpr:    0.00              --      Grown from ba04.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              --      Not in effect
 ba95.mpr:    0.00              --      Not in effect
 ba96.mpr:    0.00              --      Not in effect
 ba97.mpr:    0.00              --      Not in effect
 ba98.mpr:    0.00              --      Not in effect
 ba99.mpr:    0.00              --      Not in effect
 ba00.mpr:    0.00              --      Not in effect
```

```
ba01.mpr:    0.00            --     Grown from ba00.mpr using
                                    CPI=1.025
ba02.mpr:    0.00            --     Grown from ba01.mpr using
                                    CPI=1.020
ba03.mpr:    0.00            --     Grown from ba02.mpr using
                                    CPI=1.019
ba04.mpr:    0.00            --     Grown from ba03.mpr using
                                    CPI=1.018
ba05.mpr:    0.00            --     Grown from ba04.mpr using
                                    CPI=1.019
```

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%   Federal Income Tax 1997 -
                                    Schedule 1 & Line 419
ba98.mpr:      0.03000       0.0%   Federal Income Tax 1998 -
                                    Schedule 1
ba99.mpr:      0.01500     -50.0%   Federal Income Tax 1999 -
                                    Schedule 1
ba00.mpr:      0.00000       --     1999 Federal Budget
ba01.mpr:      0.00000       --     Copied from ba00.mpr
ba02.mpr:      0.00000       --     Copied from ba01.mpr
ba03.mpr:      0.00000       --     Copied from ba02.mpr
ba04.mpr:      0.00000       --     Copied from ba03.mpr
ba05.mpr:      0.00000       --     Copied from ba04.mpr
```

FSURR2   Federal surtax rate 2

DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2
(FSURL2) to calculate the second component of the surtax.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax 1997 - Schedule 1 & Line 419
ba98.mpr:	0.05000	0.0%	Federal Income Tax 1998 - Schedule 1
ba99.mpr:	0.05000	0.0%	Federal Income Tax 1999 - Schedule 1
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Federal Economic Statement 2000 - p.98
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

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	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr

```
ba04.mpr:    0.00000        --    Copied from ba03.mpr
ba05.mpr:    0.00000        --    Copied from ba04.mpr
```

FSURTRMX   Maximum federal surtax reduction

DESCRIPTION

This represents the maximum value of the Federal Surtax Reduction.

Note that when the surtax reduction is being phased in or out at 50%, the maximum value as well as the reduction rate (FSURTRRR) should be half the value as printed on the tax form.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 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            --    Not in effect
 ba98.mpr:    125.00          --    Federal Income Tax 1998 -
                                    Schedule 1
```

```
ba99.mpr:     125.00         0.0%   Federal Income Tax 1999
                                    (there is a 50% phase out)
ba00.mpr:     0.00           --     Not in effect
ba01.mpr:     0.00           --     Grown from ba00.mpr using
                                    DEFAULT=1.0000
ba02.mpr:     0.00           --     Grown from ba01.mpr using
                                    DEFAULT=1.0000
ba03.mpr:     0.00           --     Grown from ba02.mpr using
                                    DEFAULT=1.0000
ba04.mpr:     0.00           --     Grown from ba03.mpr using
                                    DEFAULT=1.0000
ba05.mpr:     0.00           --     Grown from ba04.mpr using
                                    DEFAULT=1.0000
```

FSURTRRL   Federal surtax reduction reduction level

DESCRIPTION

The Federal Surtax Reduction is reduced by a proportion (FSURTRRR) of Basic Federal Tax (imbft) exceeding this level.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
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            --     Not in effect
ba98.mpr:   8333.00            --     Federal Income Tax 1998 -
                                      Schedule 1
ba99.mpr:   8333.00          0.0%     Federal Income Tax 1999 -
                                      Schedule 1
ba00.mpr:      0.00            --     Not in effect
ba01.mpr:      0.00            --     Grown from ba00.mpr using
                                      DEFAULT=1.0000
ba02.mpr:      0.00            --     Grown from ba01.mpr using
                                      DEFAULT=1.0000
ba03.mpr:      0.00            --     Grown from ba02.mpr using
                                      DEFAULT=1.0000
ba04.mpr:      0.00            --     Grown from ba03.mpr using
                                      DEFAULT=1.0000
ba05.mpr:      0.00            --     Grown from ba04.mpr using
                                      DEFAULT=1.0000
```

FSURTRRR   Federal surtax reduction reduction rate

DESCRIPTION

The Federal Surtax Reduction is reduced by this proportion (FSURTRRR) of Basic Federal Tax (imbft) exceeding the level (FSURTRRL).

Note that when the surtax reduction is being phased in or out at 50%, this reduction rate as well as the maximum value (FSURTRMX) should be half the value as printed on the tax form.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.03000	--	Federal Income Tax 1998 – Schedule 1
ba99.mpr:	0.03000	0.0%	Federal Income Tax 1999 (there is a 50% phase out)
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00000	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00000	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00000	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00000	--	Grown from ba04.mpr using DEFAULT=1.0000

FTRRL Federal tax reduction 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           --     Not in effect
 ba95.mpr:      0.00           --     Not in effect
 ba96.mpr:      0.00           --     Not in effect
 ba97.mpr:      0.00           --     Not in effect
 ba98.mpr:      0.00           --     Not in effect
 ba99.mpr:      0.00           --     Not in effect
 ba00.mpr:      0.00           --     Not in effect
 ba01.mpr:      0.00           --     Grown from ba00.mpr using
                               CPI=1.025
 ba02.mpr:      0.00           --     Grown from ba01.mpr using
                               CPI=1.020
 ba03.mpr:      0.00           --     Grown from ba02.mpr using
                               CPI=1.019
 ba04.mpr:      0.00           --     Grown from ba03.mpr using
                               CPI=1.018
 ba05.mpr:      0.00           --     Grown from ba04.mpr using
                               CPI=1.019
```

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	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr

```
ba03.mpr:     0.00000         --     Copied from ba02.mpr
ba04.mpr:     0.00000         --     Copied from ba03.mpr
ba05.mpr:     0.00000         --     Copied from ba04.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]    Federal Income Tax 1997 -
                                     Schedule 1
ba98.mpr:                  [Same]    Federal Income Tax 1998 -
                                     Schedule 1
ba99.mpr:                  [Same]    Federal Income Tax 1999 -
                                     Schedule 1
ba00.mpr:      3           [Rows]    Federal Budget Plan 2000 -
                                     Page 217-218
         0         0      0.170
     30004    (5101)      0.250
     60009   (12602)      0.290
ba01.mpr:      4           [Rows]    Federal Economic Statement
                                     2000 - p.98, with CPI 2.4
         0         0      0.160
     30724    (4916)      0.220
     61449   (11675)      0.260
    100000   (21699)      0.290
ba02.mpr:      4           [Rows]    Grown from ba01.mpr using
                                     CPI=1.020
         0         0      0.160
     31338    (5014)      0.220
     62678   (11909)      0.260
    102000   (22133)      0.290
```

```
ba03.mpr:      4              [Rows]   Grown from ba02.mpr using
                                       CPI=1.019
         0        0    0.160
     31933   (5109)    0.220
     63869  (12135)    0.260
    103938  (22553)    0.290
ba04.mpr:      4              [Rows]   Federal Economic Statement
                                       2000 - p.98, with CPI 2.4
         0        0    0.160
     35000   (5600)    0.220
     70000  (13300)    0.260
    113804  (24689)    0.290
ba05.mpr:      4              [Rows]   Grown from ba04.mpr using
                                       CPI=1.019
         0        0    0.160
     35665   (5706)    0.220
     71330  (13553)    0.260
    115966  (25158)    0.290
```

FXVFLAG   Read FAMEX expenditure vector file

DESCRIPTION

When this flag is set to 1, expenditure totals and commodity tax simulations are performed.

The default value for FXVFLAG is 1.

GFADDDED   Growth Factor: Additional deductions from net income (256)

DESCRIPTION

The value for Additional Deductions from Net Income (idaddded) 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.

GFCCET   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.

GFCCETT   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.

GFCHARIT   Growth Factor: Charitable donations (340)

DESCRIPTION

During database adjustment, the database value for Charitable Donations (idcharit) is always multiplied by this value. This, combined with new weights, allows data from the base year to represent current year values.

GFCLOSS   Growth Factor: Allowable other years capital loss (253)

DESCRIPTION

During database adjustment, the database value for Previous Years Capital Losses (idcloss) is always multiplied by this value.

GFCPP65   Growth Factor: CPP for age 65

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 65 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 65 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP66   Growth Factor: CPP for age 66

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 66 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 66 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP67   Growth Factor: CPP for age 67

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 67 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 67 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP68 Growth Factor: CPP for age 68

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 68 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 68 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP69 Growth Factor: CPP for age 69

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 69 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 69 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP70 Growth Factor: CPP for age 70

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 70 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 70 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP71 Growth Factor: CPP for age 71

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 71 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 71 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP72   Growth Factor: CPP for age 72

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 72 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 72 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP73   Growth Factor: CPP for age 73

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 73 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 73 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP74   Growth Factor: CPP for age 74

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 74 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 74 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP75   Growth Factor: CPP for age 75

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 75 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 75 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPG75   Growth Factor: CPP for age > 75

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 76 or over. During database adjustment, the database value for CPP/QPP Benefits for individuals over age 75 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPL65   Growth Factor: CPP for age < 65

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 64 or younger. During database adjustment, the database value for CPP/QPP Benefits for individuals under age 65 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCQP   Adjustment Factor: CPP/QPP contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household CPP/QPP Contributions (fxcqp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDALIMO   Growth Factor: Alimony paid (220)

DESCRIPTION

The value for Alimony Paid (iddalimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDISOTH   Growth Factor: Disability amount for dependants (318)

DESCRIPTION

The value for Disability Amount for Dependants (iddisoth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDISSLF   Growth Factor: Disability amount for self (316)

DESCRIPTION

The value for Disability Amount for Self (iddisslf) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDUES   Growth Factor: Union and professional dues (212)

DESCRIPTION

During database adjustment, the database value for the Deduction for Professional and Union Dues (imputed from T1 records, iddues) is always multiplied by this value.

GFEMPLO   Growth Factor: Employee home relocation loan dedn (248)

DESCRIPTION

The value for Employee Home Relocation Loan Deduction (idemplo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFEXPLOR   Growth Factor: Exploration and development expenses (224)

DESCRIPTION

The value for Exploration and Development Expenses (idexplor) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

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.

GFFDSFT   Growth Factor: Foreign tax credit applied to surtax (511)

DESCRIPTION

This growth factor is used to adjust the new database variable idfdsft.

GFFMX   Adjustment Factor: consumer expenditure categories [commodity]

DESCRIPTION

This factor is used in conjunction with commodity tax modeling. 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:

0. Food and Non-alcoholic Beverages
1. Alcoholic Beverages
2. Tobacco products
3. Men's & Boy's Clothing
4. Men's and boy's clothing repair & alteration
5. Women's and children's clothing
6. Women's clothing, repair & alteration
7. Footwear
8. Shoe repair
9. Gross imputed rent
10. Gross rent paid
11. Other shelter expenses
12. Electricity
13. Natural gas
14. Other fuels
15. Furniture and floor covering
16. Upholstery and furniture repairs
17. Household appliances
18. Household equipment repairs

19. Semi-durable household furnishings
20. Non-durable household supplies
21. Domestic and child care services
22. Other household services
23. Medical care
24. Hospital care and the like
25. Accident and sickness insurance
26. Drugs and pharmaceutical products
27. New and used (net) motor vehicles
28. Motor vehicles parts and accessories
29. Motor vehicle repairs
30. Motor fuels and lubricants
31. Other motor vehicle related services
32. Purchased transportation
33. Communications
34. Recreation, sporting and camping equip.
35. Recreation equipment repair and rentals
36. Reading and entertainment supplies
37. Recreational services
38. Educational and cultural services
39. Jewelry and watches
40. Jewelry and watch repair
41. Leather goods & other personal effects
42. Toilet articles and cosmetics
43. Personal care
44. Restaurants and accommodation services
45. Financial, legal & other services
46. Operating expenditures of non-profit org.
47. Net expenditure abroad

GFFOMR — Adjustment Factor: Other money receipts

DESCRIPTION

When CTFLAG is set to 1, the database value of household Other Money Receipts (fxfomr) is always multiplied by this factor.

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.

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.

GFGSTREB   Growth Factor: GST rebate (457)

DESCRIPTION

The value for GST rebate (457) (idgstreb) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGVPEN   Adjustment Factor: Government pension plan contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Government Pension Plan Contributions (fxgvpen) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

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 (idhosspo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIALIMO   Growth Factor: Alimony Income

DESCRIPTION

The value for Alimony income received (idialimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFICAPG   Growth Factor: Capital gains (actual) (127 * 1.5)

DESCRIPTION

During database adjustment, the database value for Capital Gains/Losses (idicapg) is always multiplied by this value.

GFIDIV   Growth Factor: Dividend income (actual) (120 / 1.5)

DESCRIPTION

During database adjustment, the database value for Dividends (ididiv) is always multiplied by this value.

GFIEMP   Growth Factor: Employment income [province,sex]

DESCRIPTION

This Vector allows the growth of Employment Income (idiemp). This is a two dimensional parameter indexed by province and sex of worker.

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.

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.

GFITRRSP   Growth Factor: Taxable RRSP withdrawls

DESCRIPTION

The value for Taxable RRSP withdrawals (iditrrsp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIVETP   Growth Factor: Veterans Pensions

DESCRIPTION

The value for Veterans pensions and allowances (idivetp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIWORKC   Growth Factor: Worker's compensation

DESCRIPTION

The value for Workers compensation benefits (idiworkc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFLABTXG   Growth Factor: Labour funds tax credit (414)

DESCRIPTION

The value for the Labour Funds Tax Credit (idlabtxc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMEDGRO   Growth Factor: Medical expenses, gross (330)

DESCRIPTION

The value for Gross Medical Expenses (idmedgro) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMINCAR   Growth Factor: Minimum tax carryover (504)

DESCRIPTION

The value for Minimum Tax Carryover (idmincar) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

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.

GFMSCHPD   Growth Factor: Manitoba school taxes paid

DESCRIPTION

The value for Manitoba school taxes paid (idmschpd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

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 (fxpvpen) 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.

GFSAPRED   Growth Factor: Predicted benefits from Social Assistance

DESCRIPTION

The value for Predicted amount of SA received (idsapred) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFCQP   Growth Factor: SCF CPP

DESCRIPTION

The value for SCF Canada and Quebec pension plans (idscfcqp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFCTC   Growth Factor: Child tax credit

DESCRIPTION

The value for Child Tax Credits (idscfctc) 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.

GFSCFINT   Growth Factor: SCF interest income

DESCRIPTION

The value for SCF interest income (idscfint) 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.

GFSCFPTC   Growth Factor: SCF provincial tax credits

DESCRIPTION

The value for Provincial tax credits as reported on SCF (idscfptc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFSA   Growth Factor: SCF social assistance

DESCRIPTION

The value for SCF social assistance (idscfsa) 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.

GFSTKDED   Growth Factor: Stock option deduction (249)

DESCRIPTION

The value for the Stock Option Deduction (idstkded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTPTAX   Adjustment Factor: Transfer of property taxes

DESCRIPTION

When CTFLAG is set to 1, the database value of household Transfer of Property Taxes (fxtptax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTUITN   Growth Factor: Tuition fees (320)

DESCRIPTION

During database adjustment, the database value for Tuition Fees (idtuitn) is always multiplied by this value.

GFUIC   Adjustment Factor: UI contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on Unemployment Insurance Contributions (fxuic) is always multiplied by this factor.

GFUIPRED   Growth Factor: Predicted benefits from UI

DESCRIPTION

The value for Predicted amount of UI received (iduipred) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

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.

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.

GISBE1 = MP.BGISS/MP.GISRRM+MP.BOAS+MP.GISRLS;

CROSS REFERENCE

Function   **Description**

mpc   Calculate derived model parameters and do edits

GISBE2   Breakeven for GIS/SPA couple

DESCRIPTION

This is a derived parameter calculated in mpc.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.

GISBE2 = (MP.BGISM*2) / (MP.GISRRM*2) + MP.BOAS / MP.SPAOASRR + MP.GISRLM

CROSS REFERENCE

Function   **Description**

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

GISCT   GIS take-up rate: pensioner couple by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of a married two OAS pensioner family applying for the Guaranteed Income Supplement. These probabilities are applied only when the parameter GISTURFLAG is set to 1.

CROSS REFERENCE

Function   **Description**

gis   Compute GIS/SPA for elderly

VALUES

File/Year   Value   Source

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       809    0.630    (0.0001)
      2170    0.797    (0.0001)
 ba85.mpr:    3           [Rows]   Special Tabulation
         0    0.491    (0.0002)
       841    0.630    (0.0001)
      2258    0.797    (0.0001)
 ba86.mpr:    3           [Rows]   Special Tabulation
         0    0.491    (0.0002)
       876    0.630    (0.0001)
      2351    0.797    (0.0001)
 ba87.mpr:    3           [Rows]   Special Tabulation
         0    0.491    (0.0002)
       914    0.630    (0.0001)
      2453    0.797    (0.0001)
 ba88.mpr:    3           [Rows]   Special Tabulation
         0    0.491    (0.0001)
       951    0.630    (0.0001)
      2553    0.797    (0.0001)
 ba89.mpr:    3           [Rows]   Special Tabulation
         0    0.491    (0.0001)
       998    0.630    (0.0001)
      2679    0.797    (0.0001)
 ba90.mpr:    3           [Rows]   Special Tabulation
         0    0.491    (0.0001)
      1047    0.630    (0.0001)
      2809    0.797    (0.0001)
 ba91.mpr:    3           [Rows]   Special Tabulation
         0    0.491    (0.0001)
      1105    0.630    (0.0001)
```

```
      2965    0.797   (0.0001)
ba92.mpr:      3          [Rows]   Special Tabulation
         0    0.491   (0.0001)
      1122    0.630   (0.0001)
      3010    0.797   (0.0001)
ba93.mpr:      3          [Rows]   Special Tabulation
         0    0.491   (0.0001)
      1142    0.630   (0.0001)
      3065    0.797   (0.0001)
ba94.mpr:      3          [Rows]   Special Tabulation
         0    0.491   (0.0001)
      1144    0.630   (0.0001)
      3071    0.797   (0.0001)
ba95.mpr:      3          [Rows]   Special Tabulation
         0    0.491   (0.0001)
      1169    0.630   (0.0001)
      3137    0.797   (0.0001)
ba96.mpr:      3          [Rows]   Special Tabulation
         0    0.491   (0.0001)
      1188    0.630   (0.0001)
      3188    0.797   (0.0001)
ba97.mpr:      3          [Rows]   Special Tabulation
         0    0.491   (0.0001)
      1207    0.630   (0.0001)
      3239    0.797   (0.0001)
ba98.mpr:      3          [Rows]   Special Tabulation
         0    0.491   (0.0001)
      1218    0.630   (0.0001)
      3269    0.797   (0.0001)
ba99.mpr:      3          [Rows]   Special Tabulation
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      1240    0.630   (0.0001)
      3326    0.797   (0.0001)
ba00.mpr:      3          [Rows]   Grown from ba99.mpr using
                                   CPI=1.014
         0    0.491   (0.0001)
      1257    0.630   (0.0001)
      3373    0.797   (0.0001)
ba01.mpr:      3          [Rows]   Grown from ba00.mpr using
                                   CPI=1.025
         0    0.491   (0.0001)
      1288    0.630   (0.0001)
      3457    0.797   (0.0001)
ba02.mpr:      3          [Rows]   Grown from ba01.mpr using
                                   CPI=1.020
         0    0.491   (0.0001)
      1314    0.630   (0.0001)
```

```
        3526    0.797    (0.0001)
 ba03.mpr:    3          [Rows]   Grown from ba02.mpr using
                         CPI=1.019
           0    0.491    (0.0001)
        1339    0.630    (0.0001)
        3593    0.797    (0.0001)
 ba04.mpr:    3          [Rows]   Grown from ba03.mpr using
                         CPI=1.018
           0    0.491    (0.0001)
        1363    0.630    (0.0001)
        3658    0.797    (0.0001)
 ba05.mpr:    3          [Rows]   Grown from ba04.mpr using
                         CPI=1.019
           0    0.491    (0.0001)
        1389    0.630    (0.0001)
        3728    0.797    (0.0001)
```

GISFLAG   Federal GIS/SPA/ESPA flag

DESCRIPTION

When this parameter is assigned a value of 1, the GIS function is executed and Federal
Guaranteed Income Supplement (imigis), Spouses Allowance and Extended Spouses
Allowance (imispa) are calculated. With a value of 0, they are not. This parameter will
automatically be set to 0 if the OASFLAG parameter is not set to 1.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
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              --    Program implemented since
                  1967 and 1975
ba97.mpr:    1              --    Program implemented since
                  1967 and 1975
ba98.mpr:    1              --    Program implemented since
                  1967 and 1975
ba99.mpr:    1              --    Program implemented since
                  1967 and 1975
ba00.mpr:    1              --    Copied from ba99.mpr
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.mpr
```

GISOASFLAG   1984 GIS top-up to OAS residence shortfall flag

DESCRIPTION

When GISOASFLAG is set to one the maximum GIS benefit for recipients of partial OAS
will be increased by the difference between actual and maximum OAS benefits. This
corresponds to the change in the OAS/GIS system of October 1984. (Note: While the
meaning of this parameter has not changed the detailed description of it was left out of the

original documentation)

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
senben	Compute Seniors Benefit for elderly

VALUES

File/Year	Value	Growth	Source
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		-- To Calculate GIS for Immigrants
ba97.mpr:	1		-- To Calculate GIS for Immigrants

```
ba98.mpr:    1              --    To Calculate GIS for
                                  Immigrants
ba99.mpr:    1              --    To Calculate GIS for
                                  immigrants
ba00.mpr:    1              --    Copied from ba99.mpr
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.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

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ba85.mpr:    3              [Rows]    Special Tabulation
        0    0.728    (0.0000)
     3083    0.802    (0.0002)
     4010    1.000    (0.0002)
ba86.mpr:    3              [Rows]    Special Tabulation
        0    0.728    (0.0000)
```

```
        3210    0.802   (0.0002)
        4176    1.000   (0.0002)
ba87.mpr:       3         [Rows]    Special Tabulation
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        3350    0.802   (0.0002)
        4357    1.000   (0.0002)
ba88.mpr:       3         [Rows]    Special Tabulation
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        3486    0.802   (0.0002)
        4534    1.000   (0.0002)
ba89.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        3658    0.802   (0.0002)
        4758    1.000   (0.0002)
ba90.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        3835    0.802   (0.0002)
        4988    1.000   (0.0002)
ba91.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        4049    0.802   (0.0002)
        5266    1.000   (0.0002)
ba92.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        4110    0.802   (0.0002)
        5347    1.000   (0.0002)
ba93.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        4184    0.802   (0.0002)
        5443    1.000   (0.0002)
ba94.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        4193    0.802   (0.0002)
        5453    1.000   (0.0002)
ba95.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        4283    0.802   (0.0002)
        5571    1.000   (0.0002)
ba96.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        4353    0.802   (0.0002)
        5662    1.000   (0.0002)
ba97.mpr:       3         [Rows]    Special Tabulation
           0    0.728   (0.0000)
        4423    0.802   (0.0001)
        5753    1.000   (0.0001)
ba98.mpr:       3         [Rows]    Special Tabulation
```

```
            0      0.728    (0.0000)
         4464      0.802    (0.0001)
         5806      1.000    (0.0001)
ba99.mpr:      3           [Rows]     Special Tabulation
            0      0.728    (0.0000)
         4542      0.802    (0.0001)
         5908      1.000    (0.0001)
ba00.mpr:      3           [Rows]    Grown from ba99.mpr using
                              CPI=1.014
            0      0.728    (0.0000)
         4606      0.802    (0.0001)
         5991      1.000    (0.0001)
ba01.mpr:      3           [Rows]    Grown from ba00.mpr using
                              CPI=1.025
            0      0.728    (0.0000)
         4721      0.802    (0.0001)
         6141      1.000    (0.0001)
ba02.mpr:      3           [Rows]    Grown from ba01.mpr using
                              CPI=1.020
            0      0.728    (0.0000)
         4815      0.802    (0.0001)
         6264      1.000    (0.0001)
ba03.mpr:      3           [Rows]    Grown from ba02.mpr using
                              CPI=1.019
            0      0.728    (0.0000)
         4906      0.802    (0.0001)
         6383      1.000    (0.0001)
ba04.mpr:      3           [Rows]    Grown from ba03.mpr using
                              CPI=1.018
            0      0.728    (0.0000)
         4994      0.802    (0.0001)
         6498      1.000    (0.0001)
ba05.mpr:      3           [Rows]    Grown from ba04.mpr using
                              CPI=1.019
            0      0.728    (0.0000)
         5089      0.802    (0.0001)
         6621      1.000    (0.0001)
```

GISPTDFLAG   GIS income: Payroll tax deduction flag

DESCRIPTION

When GISPTDFLAG is set to one the income used to income test GIS benefits will not have
payroll taxes (imcqppc, imuic) or allowable employment expenses (idalexp) deducted from
income. When this parameter is set to zero these quantities will be subtracted from other

sources of income prior to the calculation of GIS benefits.

This parameter was introduced to model the initiative of the 1998 Federal budget to make the definition of income more consistent between programs such as the child tax benefit. The proposed changes were later withdrawn.

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	--	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	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

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%	Redbook, 1996 Edition, p. X.7

```
ba98.mpr:      48.00          0.0%   Redbook, 1998 Edition, p.
                                     X.7
ba99.mpr:      48.00          0.0%   Redbook, 1998 Edition - Page
                                     X7a.
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
ba02.mpr:      48.00          0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:      48.00          0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:      48.00          0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:      48.00          0.0%   Grown from ba04.mpr using
                                     NONE=1.0000
```

GISRLS   Basic GIS reduction level: single pensioners

DESCRIPTION

The level of previous year annual income of a single OAS pensioner above which the GIS starts to be paid at a reduced rate.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits
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%   Redbook, 1996 Edition, p.
                              X.7
ba98.mpr:      24.00          0.0%   Redbook, 1998 Edition, p.
                              X.7
ba99.mpr:      24.00          0.0%   Redbook, 1998 Edition - Page
                              X7.
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
ba02.mpr:      24.00          0.0%   Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:      24.00          0.0%   Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:      24.00          0.0%   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:      24.00          0.0%   Grown from ba04.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%	Redbook, 1996 Edition, p. X.7
ba98.mpr:	0.25000	0.0%	Redbook, 1998 Edition, p. X.7
ba99.mpr:	0.25000	0.0%	Redbook, 1998 Edition - Page X7.
ba00.mpr:	0.25000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.25000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.25000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.25000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.25000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.25000	0.0%	Copied from ba04.mpr

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%   Redbook, 1996 Edition, p.
                                         X.7
 ba98.mpr: 0.50000   0.0%   Redbook, 1998 Edition, p.
                                         X.7
 ba99.mpr: 0.50000   0.0%   Redbook, 1998 Edition - Page
                                         X7.

```
ba00.mpr:      0.50000        0.0%   Copied from ba99.mpr
ba01.mpr:      0.50000        0.0%   Copied from ba00.mpr
ba02.mpr:      0.50000        0.0%   Copied from ba01.mpr
ba03.mpr:      0.50000        0.0%   Copied from ba02.mpr
ba04.mpr:      0.50000        0.0%   Copied from ba03.mpr
ba05.mpr:      0.50000        0.0%   Copied from ba04.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:     3           [Rows]    Special Tabulation
         0    0.322    (0.0008)
       451    0.680    (0.0002)
      1787    1.000    (0.0002)
ba85.mpr:     3           [Rows]    Special Tabulation
         0    0.322    (0.0008)
       469    0.680    (0.0002)
      1859    1.000    (0.0002)
ba86.mpr:     3           [Rows]    Special Tabulation
         0    0.322    (0.0007)
       488    0.680    (0.0002)
      1936    1.000    (0.0002)
ba87.mpr:     3           [Rows]    Special Tabulation
         0    0.322    (0.0007)
```

```
        509    0.680   (0.0002)
       2020    1.000   (0.0002)
ba88.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0007)
        530    0.680   (0.0002)
       2102    1.000   (0.0002)
ba89.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0006)
        556    0.680   (0.0002)
       2206    1.000   (0.0002)
ba90.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0006)
        583    0.680   (0.0002)
       2313    1.000   (0.0002)
ba91.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0006)
        616    0.680   (0.0002)
       2442    1.000   (0.0002)
ba92.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0006)
        625    0.680   (0.0002)
       2479    1.000   (0.0002)
ba93.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0006)
        636    0.680   (0.0002)
       2523    1.000   (0.0002)
ba94.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0006)
        638    0.680   (0.0002)
       2528    1.000   (0.0002)
ba95.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0005)
        651    0.680   (0.0002)
       2583    1.000   (0.0002)
ba96.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0005)
        662    0.680   (0.0002)
       2625    1.000   (0.0002)
ba97.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0005)
        673    0.680   (0.0002)
       2667    1.000   (0.0002)
ba98.mpr:      3         [Rows]    Special Tabulation
          0    0.322   (0.0005)
        679    0.680   (0.0002)
       2692    1.000   (0.0002)
ba99.mpr:      3         [Rows]    Special Tabulation
```

```
         0    0.322   (0.0005)
       691    0.680   (0.0002)
      2739    1.000   (0.0002)
 ba00.mpr:    3           [Rows]   Grown from ba99.mpr using
                           CPI=1.014
         0    0.322   (0.0005)
       701    0.680   (0.0002)
      2777    1.000   (0.0002)
 ba01.mpr:    3           [Rows]   Grown from ba00.mpr using
                           CPI=1.025
         0    0.322   (0.0005)
       719    0.680   (0.0002)
      2846    1.000   (0.0002)
 ba02.mpr:    3           [Rows]   Grown from ba01.mpr using
                           CPI=1.020
         0    0.322   (0.0005)
       733    0.680   (0.0001)
      2903    1.000   (0.0001)
 ba03.mpr:    3           [Rows]   Grown from ba02.mpr using
                           CPI=1.019
         0    0.322   (0.0005)
       747    0.680   (0.0001)
      2958    1.000   (0.0001)
 ba04.mpr:    3           [Rows]   Grown from ba03.mpr using
                           CPI=1.018
         0    0.322   (0.0005)
       760    0.680   (0.0001)
      3011    1.000   (0.0001)
 ba05.mpr:    3           [Rows]   Grown from ba04.mpr using
                           CPI=1.019
         0    0.322   (0.0005)
       774    0.680   (0.0001)
      3068    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

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly
mpc   Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
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		-- Activate six Provincial GIS Supplementation programs
ba97.mpr:	1		-- Activate six Provincial GIS Supplementation programs
ba98.mpr:	1		-- Activate six Provincial GIS Supplementation programs

```
  ba99.mpr:     1                  --    Activate Provincial GIS
                                         Supplementation programs
  ba00.mpr:     1                  --    Copied from ba99.mpr
  ba01.mpr:     1                  --    Copied from ba00.mpr
  ba02.mpr:     1                  --    Copied from ba01.mpr
  ba03.mpr:     1                  --    Copied from ba02.mpr
  ba04.mpr:     1                  --    Copied from ba03.mpr
  ba05.mpr:     1                  --    Copied from ba04.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

Function   **Description**

gis   Compute GIS/SPA for elderly

VALUES

File/Year   Value   Growth Source

```
  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              --     NHW Special Tabulation
ba98.mpr:     1              --     NHW Special Tabulation
ba99.mpr:     1              --     NHW Special Tabulation
ba00.mpr:     1              --     Copied from ba99.mpr
ba01.mpr:     1              --     Copied from ba00.mpr
ba02.mpr:     1              --     Copied from ba01.mpr
ba03.mpr:     1              --     Copied from ba02.mpr
ba04.mpr:     1              --     Copied from ba03.mpr
ba05.mpr:     1              --     Copied from ba04.mpr
```

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%   Federal Income Tax 1997 -
                                 Guide p. 14
ba98.mpr:     105.00      0.0%   Federal Income Tax 1998 -
                                 Guide p. 13
ba99.mpr:     105.00      0.0%   1999 Federal Budget - page
                                 199
ba00.mpr:     106.00      1.0%   Federal Budget Plan 2000 -
                                 Page 217, 301
ba01.mpr:     108.65      2.5%   Grown from ba00.mpr using
                                 CPI=1.025
ba02.mpr:     110.82      2.0%   Grown from ba01.mpr using
                                 CPI=1.020
ba03.mpr:     112.93      1.9%   Grown from ba02.mpr using
                                 CPI=1.019
ba04.mpr:     114.96      1.8%   Grown from ba03.mpr using
                                 CPI=1.018
ba05.mpr:     117.14      1.9%   Grown from ba04.mpr using
                                 CPI=1.019
```

GSTAR   GST additional credit rate of net income

DESCRIPTION

The rate applied to net income to calculate the additional sales tax credit received by single persons and lone parents. This calculation only applies to the years 1991 and beyond. When GSTASPFLAG is set to 1, then single parents get the full amount (GSTAC).

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%	Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	0.02000	0.0%	Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	0.02000	0.0%	1999 Federal Budget - page 199
ba00.mpr:	0.02000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.02000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.02000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.02000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.02000	0.0%	Copied from ba04.mpr

GSTASPFLAG   Maximum GST additional credit for single parents flag

DESCRIPTION

When GSTASPFLAG is set to 1, then single parents get the full GST additional credit amount (GSTAC). Otherwise the amount is reduced by a rate GSTAR for income over the

basic exemption (GSTAXM).

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:	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:	1	--	1999 Federal Budget - page 199
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

The amount of basic personal exemption used in the calculation of the GST additional credit for single persons and lone parents. In this calculation, the additional credit is the lesser of GSTAC is reduced by the rate GSTAR for family net income over the basic exemption. When GSTASPFLAG is set to 1, the maximum credit, GSTAC, is given to single parents.

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:	6280.00	--	Federal Income Tax 1991
ba92.mpr:	6456.00	2.8%	Federal Income Tax 1992
ba93.mpr:	6456.00	0.0%	Federal Income Tax 1993
ba94.mpr:	6456.00	0.0%	Federal Income Tax 1994
ba95.mpr:	6456.00	0.0%	Federal Income Tax 1995
ba96.mpr:	6456.00	0.0%	Federal Income Tax 1996
ba97.mpr:	6456.00	0.0%	Federal Income Tax 1997
ba98.mpr:	6456.00	0.0%	Federal Income Tax 1998
ba99.mpr:	6456.00	0.0%	Federal Income Tax 1999
ba00.mpr:	6546.00	1.4%	Budget 2000, p.217
ba01.mpr:	6709.65	2.5%	Grown from ba00.mpr using CPI=1.025

```
ba02.mpr:      6843.84      2.0%   Grown from ba01.mpr using
                                   CPI=1.020
ba03.mpr:      6973.87      1.9%   Grown from ba02.mpr using
                                   CPI=1.019
ba04.mpr:      7099.40      1.8%   Grown from ba03.mpr using
                                   CPI=1.018
ba05.mpr:      7234.29      1.9%   Grown from ba04.mpr using
                                   CPI=1.019
```

GSTCTUNC   GST credit take up by number of children

DESCRIPTION

This is a take-up rate for the GST Credit based on the number of eligible children in the family. A take up of 1.000 denotes that all eligible recipients (based on family net income) would still receive the credit. A value less than 1.000 would result in only that proportion still getting the credit and the remainder would not. The first column denotes the number of eligible children in the family where 3 represent 3 or more children. The second column represents the proportion that will receive the credit.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year   Value   Source

```
ba84.mpr:     4            [Rows]   User Supplied
         0   1.000    (0.0000)
         1   1.000    (0.0000)
         2   1.000    (0.0000)
         3   1.000    (0.0000)
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:              [Same]   User Supplied
ba95.mpr:              [Same]   User Supplied
ba96.mpr:              [Same]   User Supplied
ba97.mpr:              [Same]   User Supplied
ba98.mpr:              [Same]   User Supplied
ba99.mpr:              [Same]   User Supplied
ba00.mpr:              [Same]   Copied from ba99.mpr
ba01.mpr:              [Same]   Copied from ba00.mpr
ba02.mpr:              [Same]   Copied from ba01.mpr
ba03.mpr:              [Same]   Copied from ba02.mpr
ba04.mpr:              [Same]   Copied from ba03.mpr
ba05.mpr:              [Same]   Copied from ba04.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              --      Federal Income Tax 1997 -
                       Guide p. 14
ba98.mpr:      1              --      Federal Income Tax 1998 -
                       Guide p. 13
ba99.mpr:      1              --      Federal Income Tax 1999 -
                       page 10
ba00.mpr:      1              --      Copied from ba99.mpr
ba01.mpr:      1              --      Copied from ba00.mpr
ba02.mpr:      1              --      Copied from ba01.mpr
ba03.mpr:      1              --      Copied from ba02.mpr
ba04.mpr:      1              --      Copied from ba03.mpr
ba05.mpr:      1              --      Copied from ba04.mpr
```

GSTREBFLAG   Database variable(gstreb) activation flag

DESCRIPTION

When this parameter is set to 1, the imputed variable for GST rebate (idgstreb) is included in the calculation of Federal other refundable tax credits (imfortc). With a value of zero the variable is not included.

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

HEATFAM   Federal relief for heating expenses for families

DESCRIPTION

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

See HEATRLFLG for more information.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	250.00	--	Federal Economic Statement 2000 - p.176
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
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:    1               --    Federal Economic Statement
                         2000 - p.176
 ba02.mpr:    0               --    Not in effect
 ba03.mpr:    0               --    Copied from ba02.mpr
 ba04.mpr:    0               --    Copied from ba03.mpr
 ba05.mpr:    0               --    Copied from ba04.mpr
```

HEATSNG   Federal relief for heating expenses for singles

DESCRIPTION

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

See HEATRLFLG for more information.

CROSS REFERENCE

Function	Description
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:	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          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     0.00          --     Not in effect
ba01.mpr:     125.00        --     Federal Economic Statement
                            2000 - p.176
ba02.mpr:     0.00          --     Not in effect
ba03.mpr:     0.00          --     Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:     0.00          --     Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:     0.00          --     Grown from ba04.mpr using
                            NONE=1.0000
```

IEMPADJ   Adjustment Factor: Employment income [employment income breaks,province]

DESCRIPTION

This parameter adjusts Employment Income (idiemp) to represent administrative values in the data base year. The value for the parameter remains constant for all model years and is applied prior to GFIEMP.   This is a two dimensional parameter indexed by employment income breakpoints (IEMPBRK) and province (hdprov).

This parameter should be set to 1 when outputting data in order to build a new database (bldspd). Otherwise the parameter will be applied twice.

IEMPBRK   Adjustment Factor: Income breaks for income adjustment[employment income breaks]

DESCRIPTION

This Vector determines the employment income breakpoints to be used in the growth of idiemp using IEMPADJ.

IMPCQPOPT Imputation method, CQP [1=none 2=rank]

DESCRIPTION

CPP/QPP benefits are under-reported on the 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.

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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.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 _User's Guide_ for more information.

The default value for INCVAR is _immicons.

INEQFLAG — Inequality measures facility activation flag

DESCRIPTION

This parameter activates the calculation of inequality measures. Up to 10 different inequality measures can be produced.

The underlying function used to produce the measures is developed by Duclos, Jean-Yves and Martin, Tabi (1996), "_Linear Inequality Measures and the Redistribution of Income_", Cahier de recherche 96-08,CRÉFA, Université Laval. It is a two parameter class of linear inequality measure, the Generalized GINI. If v is the social preference and q produce symmetric weights around its value, for $0<q<1$ then the weights $k(p)$ are:

$$k(p) = \frac{v\,(v+1)\,|q-p|^{(v-1)}}{q^{(v+1)} + (v+q)(1-q)^v},$$

Those weights are applied to the difference between an equal cumulative income distribution and the actual cumulative income distribution for p, the cumulative population distribution.

The interesting aspect of this measure is its ability to reproduce the GINI when v is set to 1, the S-GINI index when q is set to 1.

In this measure, all the weights are symmetric around q. When v is lower than one, the weights structure is more like a pyramid centered at q, and is a V or U shape centered at q when v is greater than one. For more information, see the User's Guide.

INEQMEASURE Type of inequality measure [social preference, center of weight distribution]

DESCRIPTION

The calculation of an Inequality Measure is activated by setting INEQFLAG to 1.

The underlying function used to produce the measures is developed by Duclos, Jean-Yves and Martin, Tabi (1996), "*Linear Inequality Measures and the Redistribution of Income*", Cahier de recherche 96-08,CRÉFA, Université Laval. It is a two parameters class of linear inequality measures, the Generalized GINI. If v is the social preference and q produce symmetric weights around its value, for 0<q<1 then the weights k(p) are:

$$k(p) = \frac{v\,(v+1)\,|q-p|^{(v-1)}}{q^{(v+1)} + (v+q)(1-q)^{v}},$$

Those weights are applied to the difference between an equal cumulative income distribution and the actual cumulative income distribution for p, the cumulative population distribution.

The interesting aspect of this measure is its ability to reproduce the GINI when v is set to 1, the S-GINI index when q is set to 1.

In this measure, all the weights are symmetric around q. When v is lower than one, the weights structure is more like a pyramid centered at q, and is a V or U shape centered at q when v is greater than one.

Up to 10 different inequality measures can be computed with INEQMEASURE. The first parameter is v, the second q. As a special case when q is set to 99.0 the inequality measure is centered at the population share of the median income.

For more information, see the User's Guide.

INPAPR   Name of database adjustment parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the database adjustment parameters to be used when executing

SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

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.

INPSPD   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 modeling 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.

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.

The default value for LOGFLAG is 0.

MAMTOPT   Man. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG = 1), there are three options

as to how to calculate the provincial minimum tax.

When MAMTOPT is set to 1, then no provincial alternative minimum tax is calculated.

When MAMTOPT is set to 2, then a percentage (MAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

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	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr

```
ba03.mpr:     1                    --    Copied from ba02.mpr
ba04.mpr:     1                    --    Copied from ba03.mpr
ba05.mpr:     1                    --    Copied from ba04.mpr
```

MAMTPCTF   Man. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG=1) and MAMTOPT is set to
2, then a percentage (MAMTPCTF) of the additional federal tax due to the minimum tax is
added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
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          --    Not in effect
ba98.mpr:     0.00000          --    Not in effect
ba99.mpr:     0.00000          --    Not in effect
ba00.mpr:     0.00000          --    Not in effect
```

```
ba01.mpr:    0.00000         --     Copied from ba00.mpr
ba02.mpr:    0.00000         --     Copied from ba01.mpr
ba03.mpr:    0.00000         --     Copied from ba02.mpr
ba04.mpr:    0.00000         --     Copied from ba03.mpr
ba05.mpr:    0.00000         --     Copied from ba04.mpr
```

MAMTTX   Man. amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
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        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.00000        --     Not in effect
ba01.mpr:      0.00000        --     Copied from ba00.mpr
ba02.mpr:      0.00000        --     Copied from ba01.mpr
ba03.mpr:      0.00000        --     Copied from ba02.mpr
ba04.mpr:      0.00000        --     Copied from ba03.mpr
ba05.mpr:      0.00000        --     Copied from ba04.mpr
```

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

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 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%   Manitoba 55 Plus
ba98.mpr:     479.60      0.0%   Manitoba 55 Plus
ba99.mpr:     479.60      0.0%   Manitoba 55 Plus Program
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
ba02.mpr:     479.60      0.0%   Grown from ba01.mpr using
                                 DEFAULT=1.0000
ba03.mpr:     479.60      0.0%   Grown from ba02.mpr using
                                 DEFAULT=1.0000
ba04.mpr:     479.60      0.0%   Grown from ba03.mpr using
                                 DEFAULT=1.0000
ba05.mpr:     479.60      0.0%   Grown from ba04.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%	Manitoba 55 Plus
ba98.mpr:	14479.21	0.0%	Manitoba 55 Plus
ba99.mpr:	14479.21	0.0%	Manitoba 55 Plus Program
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
ba02.mpr:    14479.21    0.0%   Grown from ba01.mpr using
                          DEFAULT=1.0000
ba03.mpr:    14479.21    0.0%   Grown from ba02.mpr using
                          DEFAULT=1.0000
ba04.mpr:    14479.21    0.0%   Grown from ba03.mpr using
                          DEFAULT=1.0000
ba05.mpr:    14479.21    0.0%   Grown from ba04.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

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C (MAN)
                                1997
ba98.mpr:    0.07000    -30.0%  Federal Income Tax T1C (MAN)
                                1998
ba99.mpr:    0.07000     0.0%   Federal Income Tax T1C (MAN)
                              - 1999
ba00.mpr:    0.07000     0.0%   Copied from ba99.mpr
ba01.mpr:    0.07000     0.0%   Copied from ba00.mpr
ba02.mpr:    0.07000     0.0%   Copied from ba01.mpr
ba03.mpr:    0.07000     0.0%   Copied from ba02.mpr
ba04.mpr:    0.07000     0.0%   Copied from ba03.mpr
ba05.mpr:    0.07000     0.0%   Copied from ba04.mpr
```

__MANLTMAX__ Manitoba learning tax credit maximum amount per student

DESCRIPTION

This represents the maximum amount of education costs (tuition and education) per student which can be used to derive the Manitoba Learning Tax Credit. In order to calculate the Manitoba Learning Tax Credit, a factor (MANLTCF) is multiplied to the education and tuition tax credits (imedtxc and imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	999999.00	--	Not in effect (set ARBITRARILY HIGH)

```
ba85.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba86.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba87.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba88.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba89.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba90.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba91.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba92.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba93.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba94.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba95.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba96.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba97.mpr:     999999.00    0.0%   Not in effect (set
                                   ARBITRARILY HIGH)
ba98.mpr:     10000.00   -99.0%   Federal Income Tax T1C (MAN)
                                   1998
ba99.mpr:     10000.00     0.0%   Federal Income Tax T1C (MAN)
                                   - 1999
ba00.mpr:     10000.00     0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:     10000.00     0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:     10000.00     0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     10000.00     0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     10000.00     0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     10000.00     0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

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]   Not in effect
ba95.mpr:                   [Same]   Not in effect
ba96.mpr:                   [Same]   Not in effect
ba97.mpr:                   [Same]   Not in effect
ba98.mpr:                   [Same]   Not in effect
ba99.mpr:                   [Same]   Not in effect
ba00.mpr:                   [Same]   Grown from ba99.mpr using
                                     DEFAULT=1.0000
ba01.mpr:                   [Same]   Grown from ba00.mpr using
                                     DEFAULT=1.0000
ba02.mpr:                   [Same]   Grown from ba01.mpr using
                                     DEFAULT=1.0000
ba03.mpr:                   [Same]   Grown from ba02.mpr using
                                     DEFAULT=1.0000
ba04.mpr:                   [Same]   Grown from ba03.mpr using
                                     DEFAULT=1.0000
ba05.mpr:                   [Same]   Grown from ba04.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

Function   **Description**

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%	Manitoba 55 Plus
ba98.mpr:	446.40	0.0%	Manitoba 55 Plus
ba99.mpr:	446.40	0.0%	Manitoba 55 Plus Program
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
ba02.mpr:	446.40	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	446.40	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	446.40	0.0%	Grown from ba03.mpr using DEFAULT=1.0000

```
ba05.mpr:      446.40        0.0%    Grown from ba04.mpr using
                                     DEFAULT=1.0000
```

MANSNPF   Manitoba GIS supplement reduction point: single

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%   Manitoba 55 Plus
ba98.mpr:     8930.40      0.0%   Manitoba 55 Plus
ba99.mpr:     8930.40      0.0%   Manitoba 55 Plus Program
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
ba02.mpr:     8930.40      0.0%   Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:     8930.40      0.0%   Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     8930.40      0.0%   Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     8930.40      0.0%   Grown from ba04.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 *User's Guide* for more information.

MARBASEFLAG   Save marginal results as base run flag

DESCRIPTION

This control parameter tells the SPSM marginal tax rate facility (activated using MARFLAG) to store additional information in the variables normally used to store base run results. If this parameter is 1, SPSM first checks to see that no base run has been requested (if a base run has been requested, an error message is produced). Then the marginal tax rate calculations are carried out normally, except that the results of the 'delta' run are saved as the 'base' results, allowing various calculations to be performed after the fact by the analyst interested in marginal tax rate analysis. Please refer to the *User's Guide* for more information.

MARFLAG   Marginal tax rate facility activation flag

DESCRIPTION

This control parameter activates the SPSM marginal tax rate facility. This facility can be used to calculate marginal tax rates by income source, amount, recipient, and family level. Please refer to the *User's Guide* for more information.

MARSPEC   Expression identifying recipients [string]

DESCRIPTION

This control parameter allows the user to specify which individuals are to receive MARAMT when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *User's Guide* for more information.

MARVAR   Variable to add MARAMT to [string]

DESCRIPTION

This control parameter gives the income source to be incremented when the marginal tax rate facility has been activated through MARFLAG. It must be the name of a valid SPSD "id" income variable. Please refer to the *User's Guide* for more information.

MAXDX   Maximum disability deduction/amount

DESCRIPTION

This value represents the maximum Disability 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**

txcalc   Calculate federal income tax
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%   Federal Income Tax 1997 –
                                Line 316
 ba98.mpr: 4233.00   0.0%   Federal Income Tax 1998 –
                                Line 316

```
ba99.mpr:    4233.00      0.0%   Federal Income Tax 1999 -
                                  Line 316
ba00.mpr:    4293.00      1.4%   Federal Budget Plan 2000 -
                                  Page 217
ba01.mpr:    6000.00     39.8%   Federal Economic Statement
                                  2000 - p.177
ba02.mpr:    6120.00      2.0%   Grown from ba01.mpr using
                                  CPI=1.020
ba03.mpr:    6236.28      1.9%   Grown from ba02.mpr using
                                  CPI=1.019
ba04.mpr:    6348.53      1.8%   Grown from ba03.mpr using
                                  CPI=1.018
ba05.mpr:    6469.15      1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

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%   Federal Income Tax 1997 -
                                 Line 324
ba98.mpr:    5000.00      0.0%   Federal Income Tax 1998 -
                                 Schedule 11 & Line 322
ba99.mpr:    5000.00      0.0%   Federal Income Tax 1999 -
                                 Schedule 11 & Line 323
ba00.mpr:    5000.00      0.0%   Grown from ba99.mpr using
                                 NONE=1.0000
ba01.mpr:    5000.00      0.0%   Grown from ba00.mpr using
                                 NONE=1.0000
ba02.mpr:    5000.00      0.0%   Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:    5000.00      0.0%   Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:    5000.00      0.0%   Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:    5000.00      0.0%   Grown from ba04.mpr using
                                 NONE=1.0000
```

MAXM Man. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Manitoba 2000 Budget - p. C14
ba01.mpr:	3595.00	1.8%	Manitoba 2000 Budget - p. C14
ba02.mpr:	3659.00	1.8%	Manitoba 2000 Budget - p. C14
ba03.mpr:	3659.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	3659.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	3659.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the provincial age tax credit. The parameter is only used when the Manitoba provincial tax on taxable income is calculated (MTXFLG = 1).

See also impatxc, MAXM, MAXRR, and MAXTD.

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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	1.00000	--	Manitoba 2000 Budget - p. C2
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr

```
ba03.mpr:    1.00000        0.0%   Copied from ba02.mpr
ba04.mpr:    1.00000        0.0%   Copied from ba03.mpr
ba05.mpr:    1.00000        0.0%   Copied from ba04.mpr
```

MAXRR   Man. Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, MAXTD, MAXPI.

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         --    Not in effect
```

```
ba98.mpr:     0.00000         --      Not in effect
ba99.mpr:     0.00000         --      Not in effect
ba00.mpr:     0.15000         --      Manitoba 2000 Budget - p. C2
ba01.mpr:     0.15000       0.0%      Copied from ba00.mpr
ba02.mpr:     0.15000       0.0%      Copied from ba01.mpr
ba03.mpr:     0.15000       0.0%      Copied from ba02.mpr
ba04.mpr:     0.15000       0.0%      Copied from ba03.mpr
ba05.mpr:     0.15000       0.0%      Copied from ba04.mpr
```

MAXTD   Man. Age Amount net income turndown

DESCRIPTION

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

See also impatxc, MAXRR, MAXPI

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:     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          --    Not in effect
ba98.mpr:     0.00          --    Not in effect
ba99.mpr:     0.00          --    Not in effect
ba00.mpr:  26284.00          --    Manitoba 2000 Budget - p. C2
ba01.mpr:  26284.00     0.0%   Grown from ba00.mpr using
                        NONE=1.0000
ba02.mpr:  26284.00     0.0%   Grown from ba01.mpr using
                        NONE=1.0000
ba03.mpr:  26284.00     0.0%   Grown from ba02.mpr using
                        NONE=1.0000
ba04.mpr:  26284.00     0.0%   Grown from ba03.mpr using
                        NONE=1.0000
ba05.mpr:  26284.00     0.0%   Grown from ba04.mpr using
                        NONE=1.0000
```

MBXM   Man. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 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            --     Not in effect
ba98.mpr:    0.00            --     Not in effect
ba99.mpr:    0.00            --     Not in effect
ba00.mpr:    7231.00         --     Manitoba 2000 Budget - p.
                                    C14
ba01.mpr:    7361.00        1.8%    Manitoba 2000 Budget - p.
                                    C14
ba02.mpr:    7494.00        1.8%    Manitoba 2000 Budget - p.
                                    C14
ba03.mpr:    7494.00        0.0%    Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:    7494.00        0.0%    Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:    7494.00        0.0%    Grown from ba04.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%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	110.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	110.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	110.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	110.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	110.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	110.00	0.0%	Grown from ba04.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	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr

```
ba01.mpr:       0.00000        --     Copied from ba00.mpr
ba02.mpr:       0.00000        --     Copied from ba01.mpr
ba03.mpr:       0.00000        --     Copied from ba02.mpr
ba04.mpr:       0.00000        --     Copied from ba03.mpr
ba05.mpr:       0.00000        --     Copied from ba04.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%   Federal Income Tax T1C (MAN)
                                    1997
ba98.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    1998
ba99.mpr:      190.00        0.0%   Federal Income Tax T1C (MAN)
                                    - 1999
ba00.mpr:      190.00        0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:      190.00        0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      190.00        0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      190.00        0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      190.00        0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      190.00        0.0%   Grown from ba04.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 Dependants 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:	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%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	110.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	110.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	110.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	110.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	110.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	110.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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:	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%   Federal Income Tax T1C (MAN)
                                1997
ba98.mpr:    190.00      0.0%   Federal Income Tax T1C (MAN)
                                1998
ba99.mpr:    190.00      0.0%   Federal Income Tax T1C (MAN)
                                - 1999
ba00.mpr:    190.00      0.0%   Grown from ba99.mpr using
                                NONE=1.0000
ba01.mpr:    190.00      0.0%   Grown from ba00.mpr using
                                NONE=1.0000
ba02.mpr:    190.00      0.0%   Grown from ba01.mpr using
                                NONE=1.0000
ba03.mpr:    190.00      0.0%   Grown from ba02.mpr using
                                NONE=1.0000
ba04.mpr:    190.00      0.0%   Grown from ba03.mpr using
                                NONE=1.0000
ba05.mpr:    190.00      0.0%   Grown from ba04.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%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.01000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.01000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.01000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.01000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.01000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.01000	0.0%	Copied from ba04.mpr

DESCRIPTION

MCGTC multiplied by MPNTCR is the maximum amount of the Manitoba Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

For more explanation see MCGTCFLG.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Manitoba 2000 Budget - p. C14

```
ba01.mpr:      2429.00      1.8%    Manitoba 2000 Budget - p.
                                    C14
ba02.mpr:      2473.00      1.8%    Manitoba 2000 Budget - p.
                                    C14
ba03.mpr:      2473.00      0.0%    Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      2473.00      0.0%    Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      2473.00      0.0%    Grown from ba04.mpr using
                                    NONE=1.0000
```

MCGTCFLG   Man. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Manitoba Caregiver Tax Credit (impcgtc) is activated by the flag
MCGTCFLG.

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than
spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is MCGTC. Based on the results of a study pertaining to the
presence of elderly parents within the economic family, a take-up rate MCGTCTC was
determined. The take up rate is based on the age of a potential parent, assigned to individuals
with idefrh =3, according to SCF data. Users have access to a take-up rate MCGTCTK
based on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of
MCGTCTD.

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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:	1	--	Manitoba 2000 Budget - p. C14
ba01.mpr:	1	--	Manitoba 2000 Budget - p. C14
ba02.mpr:	1	--	Manitoba 2000 Budget - p. C14
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

This is the first take-up rate used in the calculation of Manitoba's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year		Value	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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect

```
ba00.mpr:      5           [Rows]   Value based on SCF 1994
          60    0.870  (-0.0010)
          70    0.860   (0.0000)
          80    0.860  (-0.0130)
          90    0.730   (0.0270)
         100    1.000   (0.0270)
ba01.mpr:                  [Same]   Copied from ba00.mpr
ba02.mpr:                  [Same]   Copied from ba01.mpr
ba03.mpr:                  [Same]   Copied from ba02.mpr
ba04.mpr:                  [Same]   Copied from ba03.mpr
ba05.mpr:                  [Same]   Copied from ba04.mpr
```

MCGTCTD   Man. Caregiver Tax Credit Turn Down Income

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
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         --    Not in effect
ba98.mpr:    0.00         --    Not in effect
ba99.mpr:    0.00         --    Not in effect
ba00.mpr:    14046.00      --    Manitoba 2000 Budget - p. C2
ba01.mpr:    14046.00     0.0%  Grown from ba00.mpr using
                NONE=1.0000
ba02.mpr:    14046.00     0.0%  Grown from ba01.mpr using
                NONE=1.0000
ba03.mpr:    14046.00     0.0%  Grown from ba02.mpr using
                NONE=1.0000
ba04.mpr:    14046.00     0.0%  Grown from ba03.mpr using
                NONE=1.0000
ba05.mpr:    14046.00     0.0%  Grown from ba04.mpr using
                NONE=1.0000
```

MCGTCTK   Man. Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income for the Manitoba non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year		Value	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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Not in effect
ba01.mpr:			[Same]	Copied from ba00.mpr
ba02.mpr:			[Same]	Copied from ba01.mpr
ba03.mpr:			[Same]	Copied from ba02.mpr
ba04.mpr:			[Same]	Copied from ba03.mpr
ba05.mpr:			[Same]	Copied from ba04.mpr

MCHATL1   Man. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Manitoba 2000 Budget - p. C11
ba01.mpr:	200.00	0.0%	Manitoba 2000 Budget - p. C11
ba02.mpr:	200.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

The proportion of charitable donations below the first level (MCHATL1) that may be claimed as a Manitoba non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08000	--	Manitoba 2000 Budget - p. C11
ba01.mpr:	0.10900	36.3%	Manitoba 2000 Budget - p. C11
ba02.mpr:	0.10900	0.0%	Copied from ba01.mpr

```
ba03.mpr:     0.10900        0.0%    Copied from ba02.mpr
ba04.mpr:     0.10900        0.0%    Copied from ba03.mpr
ba05.mpr:     0.10900        0.0%    Copied from ba04.mpr
```

MCHATR2   Man. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (MCHATL1) that may be
claimed as a Manitoba non-refundable tax credit. The parameter is only used when the
provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 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        --     Not in effect
 ba98.mpr:     0.00000        --     Not in effect
 ba99.mpr:     0.00000        --     Not in effect
```

```
ba00.mpr:      0.13630        --      Manitoba 2000 Budget - p.
                                      C11
ba01.mpr:      0.17500       28.4%   Manitoba 2000 Budget - p.
                                      C11
ba02.mpr:      0.17500        0.0%   Copied from ba01.mpr
ba03.mpr:      0.17500        0.0%   Copied from ba02.mpr
ba04.mpr:      0.17500        0.0%   Copied from ba03.mpr
ba05.mpr:      0.17500        0.0%   Copied from ba04.mpr
```

MCMXM   Manitoba cost-of-living married credit

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Married Tax Credit.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
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%   Federal Income Tax T1C (MAN)
                                   1997
ba98.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   1998
ba99.mpr:      190.00       0.0%   Federal Income Tax T1C (MAN)
                                   - 1999
ba00.mpr:      190.00       0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:      190.00       0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:      190.00       0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:      190.00       0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:      190.00       0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:      190.00       0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

MCODISEX   Manitoba cost-of-living old disabled dependant credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed an amount for disabled dependents aged 18 and over (idothpe). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	60.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	60.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	60.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	60.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	60.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	60.00	0.0%	Grown from ba04.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

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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr

```
ba04.mpr:     2              --    Copied from ba03.mpr
ba05.mpr:     2              --    Copied from ba04.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%   Federal Income Tax T1C (MAN)
                                     1997
ba98.mpr:       110.00        0.0%   Federal Income Tax T1C (MAN)
                                     1998
ba99.mpr:       110.00        0.0%   Federal Income Tax T1C (MAN)
                                     - 1999
ba00.mpr:       110.00        0.0%   Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:       110.00        0.0%   Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:       110.00        0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:       110.00        0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:       110.00        0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:       110.00        0.0%   Grown from ba04.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

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%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	110.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	110.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	110.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	110.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	110.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	110.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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%   Federal Income Tax T1C (MAN)
                                     1997
ba98.mpr:      25.00          0.0%   Federal Income Tax T1C (MAN)
                                     1998
ba99.mpr:      25.00          0.0%   Federal Income Tax T1C (MAN)
                                     - 1999
ba00.mpr:      25.00          0.0%   Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:      25.00          0.0%   Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:      25.00          0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:      25.00          0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:      25.00          0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:      25.00          0.0%   Grown from ba04.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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.mpr

MDTCR   Man. dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the Manitoba dividend tax credit (impdtxc). The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06270	--	Manitoba 2000 Budget - p. C11
ba01.mpr:	0.06000	-4.3%	Manitoba 2000 Budget - p. C11
ba02.mpr:	0.05000	-16.7%	Manitoba 2000 Budget - p. C11
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

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%   Federal Income Tax 1997 -
                                  Line 330
ba98.mpr:     1614.00      0.0%   Federal Income Tax 1998 -
                                  Line 314
ba99.mpr:     1614.00      0.0%   Federal Income Tax 1999 -
                                  Line 330
ba00.mpr:     1637.00      1.4%   Federal Budget Plan 2000 -
                                  Page 217
ba01.mpr:     1677.93      2.5%   Grown from ba00.mpr using
                                  CPI=1.025
ba02.mpr:     1711.49      2.0%   Grown from ba01.mpr using
                                  CPI=1.020
ba03.mpr:     1744.01      1.9%   Grown from ba02.mpr using
                                  CPI=1.019
ba04.mpr:     1775.40      1.8%   Grown from ba03.mpr using
                                  CPI=1.018
ba05.mpr:     1809.13      1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

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%   Federal Income Tax 1997 -
                                 Line 330
ba98.mpr:    0.03000      0.0%   Federal Income Tax 1998 -
                                 Line 314
ba99.mpr:    0.03000      0.0%   Federal Income Tax 1999 -
                                 Line 330
ba00.mpr:    0.03000      0.0%   Copied from ba99.mpr
ba01.mpr:    0.03000      0.0%   Copied from ba00.mpr
ba02.mpr:    0.03000      0.0%   Copied from ba01.mpr
ba03.mpr:    0.03000      0.0%   Copied from ba02.mpr
ba04.mpr:    0.03000      0.0%   Copied from ba03.mpr
ba05.mpr:    0.03000      0.0%   Copied from ba04.mpr
```

MEDREMIN   Minimum earnings for refundable medical expense supplement

DESCRIPTION

If earnings are less than this parameter, then a person is eligible to apply for the refundable medical expense supplement (immedref). Earnings are calculated as employment income (idiemp) plus self-employment income (idisenf + idisefm) minus registered pension plan deduction (idrpp) minus annual union, professional, or like dues (iddues) minus other

employment expenses (idalexp).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 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:     2500.00         --     1997 tax form, schedule 10,
                                      intro
 ba98.mpr:     2500.00        0.0%    Federal Income Tax 1998 -
                                      Schedule 10 & Line 452
 ba99.mpr:     2500.00        0.0%    Federal Income Tax 1999 -
                                      Schedule 10 & Line 452
 ba00.mpr:     2535.00        1.4%    Federal Budget Plan 2000 -
                                      Page 217
 ba01.mpr:     2598.38        2.5%    Grown from ba00.mpr using
                                      CPI=1.025
 ba02.mpr:     2650.35        2.0%    Grown from ba01.mpr using
                                      CPI=1.020
 ba03.mpr:     2700.71        1.9%    Grown from ba02.mpr using
                                      CPI=1.019
 ba04.mpr:     2749.32        1.8%    Grown from ba03.mpr using
                                      CPI=1.018
```

```
    ba05.mpr:     2801.56        1.9%   Grown from ba04.mpr using
                                         CPI=1.019
```

MEDRMAX   Maximum expenses allowed for medical expense supplement

DESCRIPTION

The maximum size of the refundable medical expense supplement (immedref).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 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:     500.00          --    1997 tax form, schedule 10,
                  line 2
 ba98.mpr:     500.00         0.0%   Federal Income Tax 1998 -
                  Schedule 10 & Line 452
 ba99.mpr:     500.00         0.0%   Federal Income Tax 1999 -
                  Schedule 10 & Line 452
```

```
ba00.mpr:     507.00        1.4%   Federal Budget Plan 2000 -
                                   Page 217
ba01.mpr:     519.67        2.5%   Grown from ba00.mpr using
                                   CPI=1.025
ba02.mpr:     530.06        2.0%   Grown from ba01.mpr using
                                   CPI=1.020
ba03.mpr:     540.13        1.9%   Grown from ba02.mpr using
                                   CPI=1.019
ba04.mpr:     549.85        1.8%   Grown from ba03.mpr using
                                   CPI=1.018
ba05.mpr:     560.30        1.9%   Grown from ba04.mpr using
                                   CPI=1.019
```

MEDRRATE Proportion of expenses allowed for medical expense supplement

DESCRIPTION

The maximum proportion of eligible medical expenses (immeda) which are eligible for the refundable medical expense supplement (immedref).

CROSS REFERENCE

Function   **Description**

txcalc   Calculate federal income tax

VALUES

File/Year   Value   Growth Source

```
 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:    0.25000        --    1997 tax form, schedule 10,
                                  line 1
ba98.mpr:    0.25000       0.0%   Federal Income Tax 1998 –
                                  Schedule 10 & Line 452
ba99.mpr:    0.25000       0.0%   Federal Income Tax 1999 –
                                  Schedule 10 & Line 452
ba00.mpr:    0.25000       0.0%   Copied from ba99.mpr
ba01.mpr:    0.25000       0.0%   Copied from ba00.mpr
ba02.mpr:    0.25000       0.0%   Copied from ba01.mpr
ba03.mpr:    0.25000       0.0%   Copied from ba02.mpr
ba04.mpr:    0.25000       0.0%   Copied from ba03.mpr
ba05.mpr:    0.25000       0.0%   Copied from ba04.mpr
```

MEDRRR   Reduction rate for the medical expense supplement

DESCRIPTION

The refundable medical expense supplement (immedref) is reduced by MEDRRR percent of net family income in excess of a turndown. The turndown is the sum of the basic exemption (BXM), the married exemption (MXM) and the maximum disability amount (MAXDX).

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:    0.00000        --    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        --    1997 tax form, schedule 10,
                                  line 7
ba98.mpr:    0.05000       0.0%   Federal Income Tax 1998 –
                                  Schedule 10 & Line 452
ba99.mpr:    0.05000       0.0%   Federal Income Tax 1999 –
                                  Schedule 10 & Line 452
ba00.mpr:    0.05000       0.0%   Copied from ba99.mpr
ba01.mpr:    0.05000       0.0%   Copied from ba00.mpr
ba02.mpr:    0.05000       0.0%   Copied from ba01.mpr
ba03.mpr:    0.05000       0.0%   Copied from ba02.mpr
ba04.mpr:    0.05000       0.0%   Copied from ba03.mpr
ba05.mpr:    0.05000       0.0%   Copied from ba04.mpr
```

MEDXPM Man. Education Amount per month

DESCRIPTION

Dollar amount multiplied by number of eligible months to determine the Manitoba education tax credit. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Manitoba 2000 Budget - p. C2
ba01.mpr:	200.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	200.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MEMXM   Man. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Manitoba 2000 Budget - p. C2
ba01.mpr:	6251.00	1.8%	Manitoba 2000 Budget - p. C2
ba02.mpr:	6363.00	1.8%	Manitoba 2000 Budget - p. C2
ba03.mpr:	6363.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	6363.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6363.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Manitoba 2000 Budget - p. C2
ba01.mpr:	614.00	0.0%	Grown from ba00.mpr using NONE=1.0000

```
ba02.mpr:     614.00        0.0%   Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:     614.00        0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:     614.00        0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:     614.00        0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

MHMASOPT Manitoba homeowner assistance option (1=Model 2=database)

DESCRIPTION

When this parameter is set to 1, the Manitoba Homeowners Assistance (immhmas) is modelled. Any family with non-zero property taxes (improptx) is assumed to have had the minimum amount of assistance (MPMINC) taken off as a deduction from their municipal property tax statement.

When the option is set to 2, immhmas is set to the database variable (idhomstu).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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                 --     Option
ba97.mpr:     1                 --     Option
ba98.mpr:     1                 --     Option
ba99.mpr:     1                 --     Option
ba00.mpr:     1                 --     Option
ba01.mpr:     1                 --     Copied from ba00.mpr
ba02.mpr:     1                 --     Copied from ba01.mpr
ba03.mpr:     1                 --     Copied from ba02.mpr
ba04.mpr:     1                 --     Copied from ba03.mpr
ba05.mpr:     1                 --     Copied from ba04.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

Function	Description
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              --     Federal Income Tax 1997 -
                             Line 504
ba98.mpr:     1              --     Federal Income Tax 1998 -
                             Line 504
ba99.mpr:     1              --     Federal Income Tax 1999 -
                             Schedule 1 & Line 427
ba00.mpr:     1              --     Copied from ba99.mpr
ba01.mpr:     1              --     Copied from ba00.mpr
ba02.mpr:     1              --     Copied from ba01.mpr
ba03.mpr:     1              --     Copied from ba02.mpr
ba04.mpr:     1              --     Copied from ba03.mpr
ba05.mpr:     1              --     Copied from ba04.mpr
```

MLVCMAX   Maximum Man. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Manitoba labour sponsored funds tax credit (implvctc).
The credit is derived as a proportion MLVCRT of the cost of the funds bought (idlabtxg) up
to a maximum value MLVCMAX.

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:	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:	700.00	--	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	1000.00	42.9%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (MAN) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	750.00	42.9%	Federal Income Tax T1C (MAN) TC-1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (MAN) - 1999
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
ba02.mpr:	750.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	750.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	750.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	750.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MLVCRT   Percent of Man. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Manitoba labour sponsored funds tax credit (implvctc). The credit is derived as a proportion MLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value MLVCMAX.

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:	0.20000	--	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) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (MAN) TC-1997

```
ba98.mpr:    0.15000     0.0%   Federal Income Tax T1C (MAN)
                                 TC-1998
ba99.mpr:    0.15000     0.0%   Federal Income Tax T1C (MAN)
                                 - 1999
ba00.mpr:    0.15000     0.0%   Grown from ba99.mpr using
                                 NONE=1.0000
ba01.mpr:    0.15000     0.0%   Grown from ba00.mpr using
                                 NONE=1.0000
ba02.mpr:    0.15000     0.0%   Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:    0.15000     0.0%   Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:    0.15000     0.0%   Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:    0.15000     0.0%   Grown from ba04.mpr using
                                 NONE=1.0000
```

MMAXDX   Man. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Manitoba non-refundable disability tax credit. It is given
to all individuals with a positive value for imputed Disability Deduction (imdisex). The
parameter is only used when the provincial tax on taxable income is calculated (MTXFLG =
1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
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              --     Not in effect
ba98.mpr:    0.00              --     Not in effect
ba99.mpr:    0.00              --     Not in effect
ba00.mpr:    4293.00           --     Manitoba 2000 Budget - p.
                                      C14
ba01.mpr:    4370.00          1.8%    Manitoba 2000 Budget - p.
                                      C14
ba02.mpr:    4449.00          1.8%    Manitoba 2000 Budget - p.
                                      C14
ba03.mpr:    4449.00          0.0%    Grown from ba02.mpr using
                                      NONE=1.0000
ba04.mpr:    4449.00          0.0%    Grown from ba03.mpr using
                                      NONE=1.0000
ba05.mpr:    4449.00          0.0%    Grown from ba04.mpr using
                                      NONE=1.0000
```

MMAXET   Man. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Manitoba 2000 Budget - p. C2
ba01.mpr:	5000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	5000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	5000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MMXM   Man. married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Manitoba 2000 Budget - p. C14
ba01.mpr:	6251.00	1.8%	Manitoba 2000 Budget - p. C14
ba02.mpr:	6363.00	1.8%	Manitoba 2000 Budget - p. C14
ba03.mpr:	6363.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	6363.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6363.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Manitoba 2000 Budget - p. C2
ba01.mpr:	614.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	614.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
ba03.mpr:     614.00         0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:     614.00         0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:     614.00         0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

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%    Federal Income Tax T1C (MAN)
                                      TC-1997
 ba98.mpr:     0.02000       0.0%    Federal Income Tax T1C (MAN)
                                      TC - 1998
 ba99.mpr:     0.02000       0.0%    Federal Income Tax T1C (MAN)
                                      TC - 1999
 ba00.mpr:     0.02000       0.0%    Copied from ba99.mpr
 ba01.mpr:     0.00000        --     Not in effect (Man. 2000
                                      Budget - dropped)
 ba02.mpr:     0.00000        --     Copied from ba01.mpr
 ba03.mpr:     0.00000        --     Copied from ba02.mpr
 ba04.mpr:     0.00000        --     Copied from ba03.mpr
 ba05.mpr:     0.00000        --     Copied from ba04.mpr
```

MNRDOPT   Manitoba tax reduction calculation option

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	--	OPTION
ba97.mpr:	4	--	OPTION
ba98.mpr:	4	--	OPTION
ba99.mpr:	4	--	OPTION
ba00.mpr:	4	--	Copied from ba99.mpr
ba01.mpr:	4	--	Copied from ba00.mpr
ba02.mpr:	4	--	Copied from ba01.mpr
ba03.mpr:	4	--	Copied from ba02.mpr
ba04.mpr:	4	--	Copied from ba03.mpr
ba05.mpr:	4	--	Copied from ba04.mpr

MNSUROPT   Manitoba surtax calculation option

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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.mpr

MPAXM   Manitoba property tax credit senior citizen credit

DESCRIPTION

This parameter is a property tax credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 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%   Federal Income Tax T1C (MAN)
                                1997
 ba98.mpr:     100.00           0.0%   Federal Income Tax T1C (MAN)
                                1998
```

```
ba99.mpr:      100.00       0.0%   Federal Income Tax T1C (MAN)
                                    - 1999
ba00.mpr:      100.00       0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:      100.00       0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      100.00       0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      100.00       0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      100.00       0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      100.00       0.0%   Grown from ba04.mpr using
                                    NONE=1.0000
```

MPBXM — Manitoba property tax credit basic credit

DESCRIPTION

This parameter is the maximum amount of the Manitoba Property Tax. Seniors have this maximum supplemented by MPAXM.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C (MAN)
                                    1997
ba98.mpr:      525.00        0.0%   Federal Income Tax T1C (MAN)
                                    1998
ba99.mpr:      525.00        0.0%   Federal Income Tax T1C (MAN)
                                    - 1999
ba00.mpr:      600.00       14.3%   Manitoba Budget, p. C.4
ba01.mpr:      600.00        0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      600.00        0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      600.00        0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      600.00        0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      600.00        0.0%   Grown from ba04.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%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) - 1999

```
ba00.mpr:      0.01000        0.0%   Copied from ba99.mpr
ba01.mpr:      0.01000        0.0%   Copied from ba00.mpr
ba02.mpr:      0.01000        0.0%   Copied from ba01.mpr
ba03.mpr:      0.01000        0.0%   Copied from ba02.mpr
ba04.mpr:      0.01000        0.0%   Copied from ba03.mpr
ba05.mpr:      0.01000        0.0%   Copied from ba04.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. When MHMASOPT is set to 1, this is the value of the modelled
homeowner assistance (immhmas).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
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%   Federal Income Tax T1C (MAN)
                                   1997
ba98.mpr:      250.00       0.0%   Federal Income Tax T1C (MAN)
                                   1998
ba99.mpr:      250.00       0.0%   Federal Income Tax T1C (MAN)
                                   - 1999
ba00.mpr:      325.00      30.0%   Manitoba Budget, p. C.4
ba01.mpr:      325.00       0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:      325.00       0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:      325.00       0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:      325.00       0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:      325.00       0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

MPMNTH   Manitoba property tax minimum threshold

DESCRIPTION

This is the minimum property tax threshold for Manitoba. In order to qualify for property tax credit programs, gross occupancy costs must exceed this amount.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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:	250.00	--	Federal Income Tax T1C (MAN) 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%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	250.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	250.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	250.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	250.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08000	--	Manitoba 2000 Budget - p. C14
ba01.mpr:	0.10900	36.3%	Manitoba 2000 Budget - p. C14

```
ba02.mpr:      0.10900       0.0%   Manitoba 2000 Budget - p.
                             C14
ba03.mpr:      0.10900       0.0%   Copied from ba02.mpr
ba04.mpr:      0.10900       0.0%   Copied from ba03.mpr
ba05.mpr:      0.10900       0.0%   Copied from ba04.mpr
```

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=...
ba02.mpr:	Current va	--	Given as LABEL=...
ba03.mpr:	Current va	--	Given as LABEL=...
ba04.mpr:	Current va	--	Given as LABEL=...
ba05.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%   Federal Income Tax T1C (MAN)
                                       1997
   ba98.mpr:      0.20000       0.0%   Federal Income Tax T1C (MAN)
                                       1998
   ba99.mpr:      0.20000       0.0%   Federal Income Tax T1C (MAN)
                                       - 1999
   ba00.mpr:      0.20000       0.0%   Copied from ba99.mpr
   ba01.mpr:      0.20000       0.0%   Copied from ba00.mpr
   ba02.mpr:      0.20000       0.0%   Copied from ba01.mpr
   ba03.mpr:      0.20000       0.0%   Copied from ba02.mpr
   ba04.mpr:      0.20000       0.0%   Copied from ba03.mpr
   ba05.mpr:      0.20000       0.0%   Copied from ba04.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      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]    Federal Income Tax T1C (MAN)
                            1997
ba98.mpr:                   [Same]    Federal Income Tax T1C (MAN)
                            1998
ba99.mpr:                   [Same]    Federal Income Tax T1C (MAN)
                            - 1999
ba00.mpr:                   [Same]    Grown from ba99.mpr using
                            NONE=1.0000
ba01.mpr:                   [Same]    Grown from ba00.mpr using
                            NONE=1.0000
ba02.mpr:                   [Same]    Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:                   [Same]    Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:                   [Same]    Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:                   [Same]    Grown from ba04.mpr using
                            NONE=1.0000
```

DESCRIPTION

This parameter is the maximum Allowable Manitoba Political Tax Credit.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C (MAN)
                                1997
ba98.mpr:    500.00      0.0%   Federal Income Tax T1C (MAN)
                                1998
ba99.mpr:    500.00      0.0%   Federal Income Tax T1C (MAN)
                                - 1999
ba00.mpr:    500.00      0.0%   Grown from ba99.mpr using
                                NONE=1.0000
ba01.mpr:    500.00      0.0%   Grown from ba00.mpr using
                                NONE=1.0000
ba02.mpr:    500.00      0.0%   Grown from ba01.mpr using
                                NONE=1.0000
ba03.mpr:    500.00      0.0%   Grown from ba02.mpr using
                                NONE=1.0000
ba04.mpr:    500.00      0.0%   Grown from ba03.mpr using
                                NONE=1.0000
ba05.mpr:    500.00      0.0%   Grown from ba04.mpr using
                                NONE=1.0000
```

MPTF   Manitoba provincial tax fraction

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	0.51000	-1.9%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	0.48500	-4.9%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Source

ba84.mpr:	1		[Rows]	Not in effect
	0	0.0000	0.000000	
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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect

```
ba00.mpr:    3              [Rows]   Manitoba 2000 Budget - p.
                                     C12
         0      0.0000   0.080000
     29590 (2367.2000)   0.122200
     59180 (5983.0980)   0.136300
ba01.mpr:    3              [Rows]   Manitoba 2000 Budget - p.
                                     C12
         0      0.0000   0.109000
     30544 (3329.2960)   0.162000
     61089 (8277.5860)   0.175000
ba02.mpr:    3              [Rows]   Manitoba 2000 Budget - p.
                                     C12
         0      0.0000   0.109000
     30544 (3329.2960)   0.156000
     65000 (8704.4320)   0.175000
ba03.mpr:                   [Same]   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:                   [Same]   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:                   [Same]   Grown from ba04.mpr using
                                     NONE=1.0000
```

MRAXM   Manitoba tax reduction age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 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 Mncome 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%     Federal Income Tax T1C (MAN)
                          TC-1997
ba98.mpr:   270.00         0.0%     Federal Income Tax T1C (MAN)
                          TC - 1998
ba99.mpr:   270.00         0.0%     Federal Income Tax T1C (MAN)
                          TC - 1999
ba00.mpr:   270.00         0.0%     Grown from ba99.mpr using
                          NONE=1.0000
ba01.mpr:   225.00       -16.7%     Manitoba 2000 Budget - p. C7
ba02.mpr:   225.00         0.0%     Copied from ba01.mpr
ba03.mpr:   225.00         0.0%     Copied from ba02.mpr
ba04.mpr:   225.00         0.0%     Copied from ba03.mpr
ba05.mpr:   225.00         0.0%     Copied from ba04.mpr
```

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%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	430.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	225.00	-47.7%	Manitoba 2000 Budget - p. C7

```
ba02.mpr:      225.00        0.0%   Copied from ba01.mpr
ba03.mpr:      225.00        0.0%   Copied from ba02.mpr
ba04.mpr:      225.00        0.0%   Copied from ba03.mpr
ba05.mpr:      225.00        0.0%   Copied from ba04.mpr
```

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 (iddisoth) may claim this amount as a disability credit in
determining the Manitoba Tax reduction (imptr).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 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%   Federal Income Tax T1C (MAN)
                                  TC-1997
ba98.mpr:    270.00        0.0%   Federal Income Tax T1C (MAN)
                                  TC - 1998
ba99.mpr:    270.00        0.0%   Federal Income Tax T1C (MAN)
                                  TC - 1999
ba00.mpr:    270.00        0.0%   Grown from ba99.mpr using
                                  NONE=1.0000
ba01.mpr:    300.00       11.1%   Manitoba 2000 Budget - p. C7
ba02.mpr:    300.00        0.0%   Copied from ba01.mpr
ba03.mpr:    300.00        0.0%   Copied from ba02.mpr
ba04.mpr:    300.00        0.0%   Copied from ba03.mpr
ba05.mpr:    300.00        0.0%   Copied from ba04.mpr
```

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%    Federal Income Tax T1C (MAN)
                              TC-1997
ba98.mpr:   370.00           0.0%    Federal Income Tax T1C (MAN)
                              TC - 1998
ba99.mpr:   370.00           0.0%    Federal Income Tax T1C (MAN)
                              TC - 1999
ba00.mpr:   370.00           0.0%    Grown from ba99.mpr using
                              NONE=1.0000
ba01.mpr:   225.00          -39.2%   Manitoba 2000 Budget - p. C7
ba02.mpr:   225.00           0.0%    Copied from ba01.mpr
ba03.mpr:   225.00           0.0%    Copied from ba02.mpr
ba04.mpr:   225.00           0.0%    Copied from ba03.mpr
ba05.mpr:   225.00           0.0%    Copied from ba04.mpr
```

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

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%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	370.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	225.00	-39.2%	Manitoba 2000 Budget - p. C7

```
ba02.mpr:      225.00         0.0%   Copied from ba01.mpr
ba03.mpr:      225.00         0.0%   Copied from ba02.mpr
ba04.mpr:      225.00         0.0%   Copied from ba03.mpr
ba05.mpr:      225.00         0.0%   Copied from ba04.mpr
```

MRODISEX   Manitoba tax reduction old disabled dependant credit

DESCRIPTION

When MNRDOPT is set to 4, then an individual who claimed an amount for disabled
dependents aged 18 and over (idothpe) may claim this amount as a disability credit in
determining the Manitoba Tax Reduction (imptr). Note that the model assumes that there is
only 1 disabled dependent.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
 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%   Federal Income Tax T1C (MAN)
                                   TC-1997
ba98.mpr:     250.00        0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1998
ba99.mpr:     250.00        0.0%   Federal Income Tax T1C (MAN)
                                   TC - 1999
ba00.mpr:     250.00        0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:     300.00       20.0%   Manitoba 2000 Budget - p. C7
ba02.mpr:     300.00        0.0%   Copied from ba01.mpr
ba03.mpr:     300.00        0.0%   Copied from ba02.mpr
ba04.mpr:     300.00        0.0%   Copied from ba03.mpr
ba05.mpr:     300.00        0.0%   Copied from ba04.mpr
```

MRSAXM   Manitoba tax reduction spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse is age 65 or over and the Amounts Transferred From Spouse Tax Credit has been claimed.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	270.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	225.00	-16.7%	Manitoba 2000 Budget - p. C7
ba02.mpr:	225.00	0.0%	Copied from ba01.mpr
ba03.mpr:	225.00	0.0%	Copied from ba02.mpr
ba04.mpr:	225.00	0.0%	Copied from ba03.mpr
ba05.mpr:	225.00	0.0%	Copied from ba04.mpr

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%   Federal Income Tax T1C (MAN)
                                 TC-1997
ba98.mpr:    250.00       0.0%   Federal Income Tax T1C (MAN)
                                 TC - 1998
ba99.mpr:    250.00       0.0%   Federal Income Tax T1C (MAN)
                                 TC - 1999
ba00.mpr:    250.00       0.0%   Grown from ba99.mpr using
                                 NONE=1.0000
ba01.mpr:    300.00      20.0%   Manitoba 2000 Budget - p. C7
ba02.mpr:    300.00       0.0%   Copied from ba01.mpr
ba03.mpr:    300.00       0.0%   Copied from ba02.mpr
ba04.mpr:    300.00       0.0%   Copied from ba03.mpr
ba05.mpr:    300.00       0.0%   Copied from ba04.mpr
```

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%    Federal Income Tax T1C (MAN)
                                     TC-1997
ba98.mpr:     50.00          0.0%    Federal Income Tax T1C (MAN)
                                     TC - 1998
ba99.mpr:     50.00          0.0%    Federal Income Tax T1C (MAN)
                                     TC - 1999
ba00.mpr:     50.00          0.0%    Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:     0.00            --     Not in effect (Man. 2000
                                     Budget - dropped)
ba02.mpr:     0.00            --     Copied from ba01.mpr
ba03.mpr:     0.00            --     Copied from ba02.mpr
ba04.mpr:     0.00            --     Copied from ba03.mpr
ba05.mpr:     0.00            --     Copied from ba04.mpr
```

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

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:	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%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	600.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Copied from ba01.mpr
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

DESCRIPTION

Only people aged over MSCHAGE are eligible for the Manitoba homeowners' school tax assistance.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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:	55.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	55.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	55.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	55.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	55.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	55.00	0.0%	Federal Income Tax T1C (MAN) 1998

```
ba99.mpr:     55.00        0.0%   Federal Income Tax T1C (MAN)
                                  - 1999
ba00.mpr:     55.00        0.0%   Grown from ba99.mpr using
                                  NONE=1.0000
ba01.mpr:     55.00        0.0%   Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr:     55.00        0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:     55.00        0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:     55.00        0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:     55.00        0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

MSCHBXM   Manitoba school tax basic amount

DESCRIPTION

This is the basic value of the Manitoba homeowners' school tax assistance. It is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

```
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:   175.00           --    Federal Income Tax T1C (MAN)
                                   1993
ba94.mpr:   175.00         0.0%    Federal Income Tax T1C (MAN)
                                   1994
ba95.mpr:   175.00         0.0%    Federal Income Tax T1C (MAN)
                                   1995
ba96.mpr:   175.00         0.0%    Federal Income Tax T1C (MAN)
                                   1996
ba97.mpr:   175.00         0.0%    Federal Income Tax T1C (MAN)
                                   1997
ba98.mpr:   175.00         0.0%    Federal Income Tax T1C (MAN)
                                   1998
ba99.mpr:   175.00         0.0%    Federal Income Tax T1C (MAN)
                                   - 1999
ba00.mpr:   175.00         0.0%    Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:   175.00         0.0%    Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:   175.00         0.0%    Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:   175.00         0.0%    Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:   175.00         0.0%    Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:   175.00         0.0%    Grown from ba04.mpr using
                                   NONE=1.0000
```

MSCHFLAG   Manitoba school tax assistance activation flag

DESCRIPTION

The Manitoba homeowners' school tax assistance was implemented in 1993 and is part of the total property tax credit (impptxtc). MSCHFLAG turns it on or off. In order to qualify for assistance, Manitoba residents must be homeowners and be older than MSCHAGE. The basic credit is MSCHBXM which is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	1	--	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	1	--	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	1	--	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	1	--	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	1	--	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	1	--	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	1	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	1	--	Grown from ba02.mpr using NONE=1.0000

```
 ba04.mpr:    1                   --      Grown from ba03.mpr using
                          NONE=1.0000
 ba05.mpr:    1                   --      Grown from ba04.mpr using
                          NONE=1.0000
```

MSCHMNTH Manitoba school tax minimum threshold

DESCRIPTION

Only people who paid school taxes (idmschpd) over this minimum threshold (MSCHMNTH)
are eligible to receive the Manitoba homeowners' school tax assistance.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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:	160.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	160.00	0.0%	Federal Income Tax T1C (MAN) 1996

```
     ba97.mpr:      160.00       0.0%   Federal Income Tax T1C (MAN)
                                        1997
     ba98.mpr:      160.00       0.0%   Federal Income Tax T1C (MAN)
                                        1998
     ba99.mpr:      160.00       0.0%   Federal Income Tax T1C (MAN)
                                        - 1999
     ba00.mpr:      160.00       0.0%   Grown from ba99.mpr using
                                        NONE=1.0000
     ba01.mpr:      160.00       0.0%   Grown from ba00.mpr using
                                        NONE=1.0000
     ba02.mpr:      160.00       0.0%   Grown from ba01.mpr using
                                        NONE=1.0000
     ba03.mpr:      160.00       0.0%   Grown from ba02.mpr using
                                        NONE=1.0000
     ba04.mpr:      160.00       0.0%   Grown from ba03.mpr using
                                        NONE=1.0000
     ba05.mpr:      160.00       0.0%   Grown from ba04.mpr using
                                        NONE=1.0000
```

MSCHRND Manitoba school tax assistance rounding unit

DESCRIPTION

This is the rounding factor of the Manitoba homeowners' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded. The formula used is the following:

MSCHBXM – (MSCHRND * int((income – MSCHTD)*MSCHRR/MSCHRND))

*Note that this formula in the code also protects against negative values.

The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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:	2.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	2.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	2.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	2.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	2.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	2.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	2.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the reduction rate of the Manitoba homeowners' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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:	0.02000	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) 1996

```
ba97.mpr:     0.02000      0.0%   Federal Income Tax T1C (MAN)
                                  1997
ba98.mpr:     0.02000      0.0%   Federal Income Tax T1C (MAN)
                                  1998
ba99.mpr:     0.02000      0.0%   Federal Income Tax T1C (MAN)
                                  - 1999
ba00.mpr:     0.02000      0.0%   Grown from ba99.mpr using
                                  NONE=1.0000
ba01.mpr:     0.02000      0.0%   Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr:     0.02000      0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:     0.02000      0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:     0.02000      0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:     0.02000      0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

MSCHTD   Manitoba school tax turndown

DESCRIPTION

This is the turndown for the Manitoba homeowner' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

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:	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 (MAN) 1993
ba94.mpr:	15000.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	15000.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	15000.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	15000.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	15000.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	15100.00	0.7%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	15100.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	15100.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	15100.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	15100.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	15100.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	15100.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the Disability Credit or the Disability Amount for Dependants 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%   Federal Income Tax T1C (MAN)
                                    TC-1997
ba98.mpr:      50.00         0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1998
ba99.mpr:      50.00         0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1999
ba00.mpr:      50.00         0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:       0.00          --    Not in effect (Man. 2000
                                    Budget - dropped)
ba02.mpr:       0.00          --    Copied from ba01.mpr
ba03.mpr:       0.00          --    Copied from ba02.mpr
ba04.mpr:       0.00          --    Copied from ba03.mpr
ba05.mpr:       0.00          --    Copied from ba04.mpr
```

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%   Federal Income Tax T1C (MAN)
                                    TC-1997
ba98.mpr:     100.00         0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1998
ba99.mpr:     100.00         0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1999
ba00.mpr:     100.00         0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:     0.00            --    Not in effect (Man. 2000
                                    Budget - dropped)
ba02.mpr:     0.00            --    Copied from ba01.mpr
ba03.mpr:     0.00            --    Copied from ba02.mpr
ba04.mpr:     0.00            --    Copied from ba03.mpr
ba05.mpr:     0.00            --    Copied from ba04.mpr
```

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%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	100.00	0.0%	Grown from ba99.mpr using NONE=1.0000

```
ba01.mpr:    0.00            --    Not in effect (Man. 2000
                                   Budget - dropped)
ba02.mpr:    0.00            --    Copied from ba01.mpr
ba03.mpr:    0.00            --    Copied from ba02.mpr
ba04.mpr:    0.00            --    Copied from ba03.mpr
ba05.mpr:    0.00            --    Copied from ba04.mpr
```

MSODISEX   Manitoba surtax old disabled dependant credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for disabled dependents aged 18 and over (idothpe). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

```
File/Year       Value     Growth Source

 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%   Federal Income Tax T1C (MAN)
                                    TC-1997
ba98.mpr:      40.00         0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1998
ba99.mpr:      40.00         0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1999
ba00.mpr:      40.00         0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:       0.00          --    Not in effect (Man. 2000
                                    Budget - dropped)
ba02.mpr:       0.00          --    Copied from ba01.mpr
ba03.mpr:       0.00          --    Copied from ba02.mpr
ba04.mpr:       0.00          --    Copied from ba03.mpr
ba05.mpr:       0.00          --    Copied from ba04.mpr
```

MSSAXM   Manitoba surtax spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse was eligible for the
Federal Age Tax Credit and that credit was transferred to the filer.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	50.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Copied from ba01.mpr
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

DESCRIPTION

The level of basic Manitoba income tax above which the surtax (MSTR) is applied.

CROSS REFERENCE

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

```
ba01.mpr:    0.00              --     Grown from ba00.mpr using
                               DEFAULT=1.0000
ba02.mpr:    0.00              --     Grown from ba01.mpr using
                               DEFAULT=1.0000
ba03.mpr:    0.00              --     Grown from ba02.mpr using
                               DEFAULT=1.0000
ba04.mpr:    0.00              --     Grown from ba03.mpr using
                               DEFAULT=1.0000
ba05.mpr:    0.00              --     Grown from ba04.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         --      Not in effect
ba98.mpr:      0.00000         --      Not in effect
ba99.mpr:      0.00000         --      Not in effect
ba00.mpr:      0.00000         --      Copied from ba99.mpr
ba01.mpr:      0.00000         --      Copied from ba00.mpr
ba02.mpr:      0.00000         --      Copied from ba01.mpr
ba03.mpr:      0.00000         --      Copied from ba02.mpr
ba04.mpr:      0.00000         --      Copied from ba03.mpr
ba05.mpr:      0.00000         --      Copied from ba04.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%   Federal Income Tax T1C (MAN)
                                    TC-1997
ba98.mpr:      25.00         0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1998
ba99.mpr:      25.00         0.0%   Federal Income Tax T1C (MAN)
                                    TC - 1999
ba00.mpr:      25.00         0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:       0.00          --    Not in effect (Man. 2000
                                    Budget - dropped)
ba02.mpr:       0.00          --    Copied from ba01.mpr
ba03.mpr:       0.00          --    Copied from ba02.mpr
ba04.mpr:       0.00          --    Copied from ba03.mpr
ba05.mpr:       0.00          --    Copied from ba04.mpr
```

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 (impptxtc) and the Manitoba cost-of-living tax credit (which is included in imptc).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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	--	FLAG
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

```
ba02.mpr:    1              --     Copied from ba01.mpr
ba03.mpr:    1              --     Copied from ba02.mpr
ba04.mpr:    1              --     Copied from ba03.mpr
ba05.mpr:    1              --     Copied from ba04.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           --      Not in effect
 ba95.mpr:    0.00           --      Not in effect
```

```
ba96.mpr:    0.00              --    Not in effect
ba97.mpr:    0.00              --    Not in effect
ba98.mpr:    0.00              --    Not in effect
ba99.mpr:    0.00              --    Not in effect
ba00.mpr:    0.00              --    Grown from ba99.mpr using
                               DEFAULT=1.0000
ba01.mpr:    0.00              --    Grown from ba00.mpr using
                               DEFAULT=1.0000
ba02.mpr:    0.00              --    Grown from ba01.mpr using
                               DEFAULT=1.0000
ba03.mpr:    0.00              --    Grown from ba02.mpr using
                               DEFAULT=1.0000
ba04.mpr:    0.00              --    Grown from ba03.mpr using
                               DEFAULT=1.0000
ba05.mpr:    0.00              --    Grown from ba04.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

Function   **Description**

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     --     Not in effect
ba98.mpr:     0.00000     --     Not in effect
ba99.mpr:     0.00000     --     Not in effect
ba00.mpr:     0.00000     --     Copied from ba99.mpr
ba01.mpr:     0.00000     --     Copied from ba00.mpr
ba02.mpr:     0.00000     --     Copied from ba01.mpr
ba03.mpr:     0.00000     --     Copied from ba02.mpr
ba04.mpr:     0.00000     --     Copied from ba03.mpr
ba05.mpr:     0.00000     --     Copied from ba04.mpr
```

MTRNIOS   Manitoba tax reduction net income offset

DESCRIPTION

The percentage of net income (iminet) used to offset the Manitoba tax reduction.

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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) TC-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%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1998
ba99.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1999
ba00.mpr:	0.02000	0.0%	Manitoba 2000 Budget - p. C12
ba01.mpr:	0.01000	-50.0%	Manitoba 2000 Budget - p. C12
ba02.mpr:	0.01000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.01000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.01000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.01000	0.0%	Copied from ba04.mpr

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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

MTXFLG   Man. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Manitoba taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
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:	1	--	Manitoba 2000 Budget - p. C2
ba01.mpr:	1	--	Manitoba 2000 Budget - p. C2
ba02.mpr:	1	--	Manitoba 2000 Budget - p. C2
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr

```
  ba05.mpr:     1              --    Copied from ba04.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            --    Not in effect
 ba95.mpr:     0.00            --    Not in effect
 ba96.mpr:     0.00            --    Not in effect
 ba97.mpr:     0.00            --    Not in effect
 ba98.mpr:     0.00            --    Not in effect
 ba99.mpr:     0.00            --    Not in effect
 ba00.mpr:     0.00            --    Not in effect
```

```
     ba01.mpr:     0.00            --     Grown from ba00.mpr using
                                   CPI=1.025
     ba02.mpr:     0.00            --     Grown from ba01.mpr using
                                   CPI=1.020
     ba03.mpr:     0.00            --     Grown from ba02.mpr using
                                   CPI=1.019
     ba04.mpr:     0.00            --     Grown from ba03.mpr using
                                   CPI=1.018
     ba05.mpr:     0.00            --     Grown from ba04.mpr using
                                   CPI=1.019
```

MXM   Married exemption/amount

DESCRIPTION

All married filers are eligible to claim this amount as an exemption or a tax credit, subject to reductions based on the spouse's net income.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
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%   Federal Income Tax 1997 –
                                   Line 303
ba98.mpr:      5380.00      0.0%   Federal Income Tax 1998 –
                                   Line 303
ba99.mpr:      5718.00      6.3%   Federal Income Tax 1999 –
                                   Line 303
ba00.mpr:      6140.00      7.4%   Federal Budget Plan 2000 –
                                   Page 217
ba01.mpr:      6293.50      2.5%   Grown from ba00.mpr using
                                   CPI=1.025
ba02.mpr:      6419.37      2.0%   Grown from ba01.mpr using
                                   CPI=1.020
ba03.mpr:      6541.34      1.9%   Grown from ba02.mpr using
                                   CPI=1.019
ba04.mpr:      6800.00      4.0%   Federal Economic Statement
                                   2000 – p. 177
ba05.mpr:      6929.20      1.9%   Grown from ba04.mpr using
                                   CPI=1.019
```

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

Function   **Description**

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%    Federal Income Tax 1997 -
                                    Line 303
 ba98.mpr:    538.00        0.0%    Federal Income Tax 1998 -
                                    Line 303
```

ba99.mpr:	572.00	6.3%	Federal Income Tax 1999 – Line 303
ba00.mpr:	614.00	7.3%	Federal Budget Plan 2000 – Page 217
ba01.mpr:	629.35	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	641.94	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	654.14	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	665.91	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	678.56	1.9%	Grown from ba04.mpr using CPI=1.019

MYPNDL   Man. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Manitoba non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txman   Compute provincial taxes for Manitoba

VALUES

File/Year   Value   Growth Source

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           --     Not in effect
ba98.mpr:     0.00           --     Not in effect
ba99.mpr:     0.00           --     Not in effect
ba00.mpr:  1000.00           --     Manitoba 2000 Budget - p. C2
ba01.mpr:  1000.00          0.0%  Grown from ba00.mpr using
                            NONE=1.0000
ba02.mpr:  1000.00          0.0%   Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:  1000.00          0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:  1000.00          0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:  1000.00          0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

NAMTOPT   NFLD alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG = 1), there are three options as to how to calculate the provincial minimum tax.

When NAMTOPT is set to 1, then no provincial alternative minimum tax is calculated.

When NAMTOPT is set to 2, then a percentage (NAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

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	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	1	--	Not in effect
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

NAMTPCTF   NFLD amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG=1) and NAMTOPT is
set to 2, then a percentage (NAMTPCTF) of the additional federal tax due to the minimum

tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
 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          --     Not in effect
 ba98.mpr:     0.00000          --     Not in effect
 ba99.mpr:     0.00000          --     Not in effect
 ba00.mpr:     0.00000          --     Not in effect
 ba01.mpr:     0.00000          --     Not in effect
 ba02.mpr:     0.00000          --     Copied from ba01.mpr
 ba03.mpr:     0.00000          --     Copied from ba02.mpr
 ba04.mpr:     0.00000          --     Copied from ba03.mpr
 ba05.mpr:     0.00000          --     Copied from ba04.mpr
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
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:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Copied from ba01.mpr

```
ba03.mpr:      0.00000        --    Copied from ba02.mpr
ba04.mpr:      0.00000        --    Copied from ba03.mpr
ba05.mpr:      0.00000        --    Copied from ba04.mpr
```

NAXM   NFLD Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
 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            --    Not in effect
 ba98.mpr:      0.00            --    Not in effect
 ba99.mpr:      0.00            --    Not in effect
 ba00.mpr:      0.00            --    Not in effect
```

```
ba01.mpr:      3531.00        --     Nfld press release
ba02.mpr:      3531.00       0.0%   Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:      3531.00       0.0%   Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:      3531.00       0.0%   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:      3531.00       0.0%   Grown from ba04.mpr using
                              NONE=1.0000
```

NAXPI   NFLD 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 provincial age tax credit. The parameter is only used when the Newfoundland provincial tax on taxable income is calculated (NTXFLG = 1).

See also impatxc, NAXM, NAXRR, and NAXTD.

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:     0.00000        --      Not in effect
ba97.mpr:     0.00000        --      Not in effect
ba98.mpr:     0.00000        --      Not in effect
ba99.mpr:     0.00000        --      Not in effect
ba00.mpr:     0.00000        --      Not in effect
ba01.mpr:     1.00000        --      Nfld press release
ba02.mpr:     1.00000      0.0%    Copied from ba01.mpr
ba03.mpr:     1.00000      0.0%    Copied from ba02.mpr
ba04.mpr:     1.00000      0.0%    Copied from ba03.mpr
ba05.mpr:     1.00000      0.0%    Copied from ba04.mpr
```

NAXRR   NFLD Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, NAXTD, NAXPI.

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:    0.00000      --    Not in effect
ba97.mpr:    0.00000      --    Not in effect
ba98.mpr:    0.00000      --    Not in effect
ba99.mpr:    0.00000      --    Not in effect
ba00.mpr:    0.00000      --    Not in effect
ba01.mpr:    0.15000      --    Nfld press release
ba02.mpr:    0.15000     0.0%   Copied from ba01.mpr
ba03.mpr:    0.15000     0.0%   Copied from ba02.mpr
ba04.mpr:    0.15000     0.0%   Copied from ba03.mpr
ba05.mpr:    0.15000     0.0%   Copied from ba04.mpr
```

NAXTD   NFLD Age Amount net income turndown

DESCRIPTION

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

See also impatxc, NAXRR, NAXPI

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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	26284.00	--	Nfld press release
ba02.mpr:	26284.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	26284.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	26284.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	26284.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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	--	New Brunswick Child Tax Benefit
ba98.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	250.00	0.0%	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	250.00	0.0%	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	250.00	0.0%	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	250.00	0.0%	Grown from ba04.mpr using CPIM3=1.000

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   --   New Brunswick 1997-98
 ba98.mpr: 3750.00   0.0%   NB Child Tax Benefit
                                      Regulations
 ba99.mpr: 3750.00   0.0%   NB Child Tax Benefit
                                      Regulations
 ba00.mpr: 3750.00   0.0%   Grown from ba99.mpr using
                                      CPIM3=1.000

```
ba01.mpr:     3750.00       0.0%   Grown from ba00.mpr using
                                    CPIM3=1.000
ba02.mpr:     3750.00       0.0%   Grown from ba01.mpr using
                                    CPIM3=1.000
ba03.mpr:     3750.00       0.0%   Grown from ba02.mpr using
                                    CPIM3=1.000
ba04.mpr:     3750.00       0.0%   Grown from ba03.mpr using
                                    CPIM3=1.000
ba05.mpr:     3750.00       0.0%   Grown from ba04.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          --    New Brunswick 1997-98
ba98.mpr:  250.00       0.0%  NB Child Tax Benefit
                              Regulations
ba99.mpr:  250.00       0.0%  NB Child Tax Benefit
                              Regulations
ba00.mpr:  250.00       0.0%  Grown from ba99.mpr using
                              CPIM3=1.000
ba01.mpr:  250.00       0.0%  Grown from ba00.mpr using
                              CPIM3=1.000
ba02.mpr:  250.00       0.0%  Grown from ba01.mpr using
                              CPIM3=1.000
ba03.mpr:  250.00       0.0%  Grown from ba02.mpr using
                              CPIM3=1.000
ba04.mpr:  250.00       0.0%  Grown from ba03.mpr using
                              CPIM3=1.000
ba05.mpr:  250.00       0.0%  Grown from ba04.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:	0.05000	--	New Brunswick 1997-98
ba98.mpr:	0.05000	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	0.05000	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.05000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.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         --     New Brunswick 1997-98
 ba98.mpr:     0.04000        0.0%    NB Child Tax Benefit
                                      Regulations
 ba99.mpr:     0.04000        0.0%    NB Child Tax Benefit
                                      Regulations
 ba00.mpr:     0.04000        0.0%    Copied from ba99.mpr
 ba01.mpr:     0.04000        0.0%    Copied from ba00.mpr
 ba02.mpr:     0.04000        0.0%    Copied from ba01.mpr
 ba03.mpr:     0.04000        0.0%    Copied from ba02.mpr
 ba04.mpr:     0.04000        0.0%    Copied from ba03.mpr
 ba05.mpr:     0.04000        0.0%    Copied from ba04.mpr
```

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:	20921.00	--	New Brunswick 1997-98
ba98.mpr:	20921.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	20921.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	20921.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	20921.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

```
ba02.mpr:    20921.00     0.0%   Grown from ba01.mpr using
                                  CPIM3=1.000
ba03.mpr:    20921.00     0.0%   Grown from ba02.mpr using
                                  CPIM3=1.000
ba04.mpr:    20921.00     0.0%   Grown from ba03.mpr using
                                  CPIM3=1.000
ba05.mpr:    20921.00     0.0%   Grown from ba04.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        --     New Brunswick 1997-98
ba98.mpr:    1.00000      33.3%   NB Child Tax Benefit
                                  Regulations
ba99.mpr:    1.00000       0.0%   NB Child Tax Benefit
                                  Regulations
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
ba02.mpr:    1.00000       0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:    1.00000       0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:    1.00000       0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:    1.00000       0.0%   Grown from ba04.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        --    New Brunswick 1997-98
ba98.mpr:    0.05000      0.0%   NB Child Tax Benefit
                                 Regulations
ba99.mpr:    0.05000      0.0%   NB Child Tax Benefit
                                 Regulations
ba00.mpr:    0.05000      0.0%   Copied from ba99.mpr
ba01.mpr:    0.05000      0.0%   Copied from ba00.mpr
ba02.mpr:    0.05000      0.0%   Copied from ba01.mpr
ba03.mpr:    0.05000      0.0%   Copied from ba02.mpr
ba04.mpr:    0.05000      0.0%   Copied from ba03.mpr
ba05.mpr:    0.05000      0.0%   Copied from ba04.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	--	New Brunswick 1997-98
ba98.mpr:	0.02500	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	0.02500	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	0.02500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02500	0.0%	Copied from ba00.mpr
ba02.mpr:	0.02500	0.0%	Copied from ba01.mpr
ba03.mpr:	0.02500	0.0%	Copied from ba02.mpr
ba04.mpr:	0.02500	0.0%	Copied from ba03.mpr
ba05.mpr:	0.02500	0.0%	Copied from ba04.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	--	New Brunswick 1997-98
ba98.mpr:	20000.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	20000.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	20000.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	20000.00	0.0%	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	20000.00	0.0%	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	20000.00	0.0%	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	20000.00	0.0%	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	20000.00	0.0%	Grown from ba04.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	--	FLAG
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr

```
   ba05.mpr:    1             --     Copied from ba04.mpr
```

NBSB   New Brunswick Low-Income Seniors' Benefit

DESCRIPTION

This is the value of the Low-Income Seniors' Benefit. People who received the federal
Guaranteed Income Supplement (GIS) are eligible to receive this benefit (imigist) for New
Brunswick. When both spouses receive GIS, only one spouse may receive the Low-Income
Seniors' Benefit. In the SPSD/M, the spouse with the lowest net income receives the benefit
(or the oldest spouse when both spouses have the same net income).

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
 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            --     Not in effect
 ba98.mpr:  100.00            --     New Brunswick Budget, p.26
 ba99.mpr:  100.00          0.0%     New Brunswick Budget 1998-
                                     1999
```

```
ba00.mpr:    100.00      0.0%   Grown from ba99.mpr using
                                DEFAULT=1.0000
ba01.mpr:    100.00      0.0%   Grown from ba00.mpr using
                                DEFAULT=1.0000
ba02.mpr:    100.00      0.0%   Grown from ba01.mpr using
                                DEFAULT=1.0000
ba03.mpr:    100.00      0.0%   Grown from ba02.mpr using
                                DEFAULT=1.0000
ba04.mpr:    100.00      0.0%   Grown from ba03.mpr using
                                DEFAULT=1.0000
ba05.mpr:    100.00      0.0%   Grown from ba04.mpr using
                                DEFAULT=1.0000
```

NBXM   NFLD Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function　　　　**Description**

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:     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          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     0.00          --     Not in effect
ba01.mpr:  7231.00          --     Nfld press release
ba02.mpr:  7231.00        0.0%    Grown from ba01.mpr using
                          NONE=1.0000
ba03.mpr:  7231.00        0.0%    Grown from ba02.mpr using
                          NONE=1.0000
ba04.mpr:  7231.00        0.0%    Grown from ba03.mpr using
                          NONE=1.0000
ba05.mpr:  7231.00        0.0%    Grown from ba04.mpr using
                          NONE=1.0000
```

NCB1 — Nfld. child benefit for first child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the first dependent child in the family.

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:    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            --    Not in effect
ba98.mpr:    0.00            --    Not in effect
ba99.mpr:  204.00            --    Nfld. Child Benefit
                               Regulations
ba00.mpr:  204.00          0.0%   Nfld. Child Benefit
                               Regulations
ba01.mpr:  204.00          0.0%   Grown from ba00.mpr using
                               DEFAULT=1.0000
ba02.mpr:  204.00          0.0%   Grown from ba01.mpr using
                               DEFAULT=1.0000
ba03.mpr:  204.00          0.0%   Grown from ba02.mpr using
                               DEFAULT=1.0000
ba04.mpr:  204.00          0.0%   Grown from ba03.mpr using
                               DEFAULT=1.0000
ba05.mpr:  204.00          0.0%   Grown from ba04.mpr using
                               DEFAULT=1.0000
```

NCB2   Nfld. child benefit for second child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the second
dependent child in the family.

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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	312.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	312.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	312.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	312.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	312.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	312.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	312.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NCB3   Nfld. child benefit for third child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the third
dependent child in the family.

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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	336.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	336.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	336.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	336.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	336.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	336.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	336.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the fourth (or more) dependent child in the family.

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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	360.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	360.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	360.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	360.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000

```
    ba03.mpr:      360.00        0.0%   Grown from ba02.mpr using
                                        DEFAULT=1.0000
    ba04.mpr:      360.00        0.0%   Grown from ba03.mpr using
                                        DEFAULT=1.0000
    ba05.mpr:      360.00        0.0%   Grown from ba04.mpr using
                                        DEFAULT=1.0000
```

NCBFLG   Newfoundland child benefit activation flag

DESCRIPTION

This flag turns on or off the Newfoundland and Labrador Child Benefit. The Newfoundland and Labrador Child Benefit (imncb) is a tax-free monthly payment to help low-income families with the cost of raising children under age 18. Benefits from this program are combined with the Canada Child Tax Benefit into a single monthly payment. The program was implemented in July 1999.

Under the Newfoundland and Labrador Child Benefit program, you may be entitled to receive a benefit of NCB1 for the first child, NCB2 for the second child, NCB3 for the third child, and NCB4 for each additional child. The benefit is reduced when net family income is greater than NCBTD and is completely phased out when net family income is at least NCBPO.

CROSS REFERENCE

Function	Description
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:     0              --     Not in effect
ba98.mpr:     0              --     Not in effect
ba99.mpr:     1              --     Nfld. Child Benefit
                      Regulations
ba00.mpr:     1              --     Nfld. Child Benefit
                      Regulations
ba01.mpr:     1              --     Copied from ba00.mpr
ba02.mpr:     1              --     Copied from ba01.mpr
ba03.mpr:     1              --     Copied from ba02.mpr
ba04.mpr:     1              --     Copied from ba03.mpr
ba05.mpr:     1              --     Copied from ba04.mpr
```

NCBPI   Nfld. child benefit program phase in

DESCRIPTION

The Newfoundland and Labrador Child Benefit is phased in by multiplying the benefit by
this parameter.

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:     0.00000      --     Not in effect
ba97.mpr:     0.00000      --     Not in effect
ba98.mpr:     0.00000      --     Not in effect
ba99.mpr:     0.50000      --     Nfld. Child Benefit
                                  Regulations
ba00.mpr:     1.00000    100.0%   Nfld. Child Benefit
                                  Regulations
ba01.mpr:     1.00000      0.0%   Copied from ba00.mpr
ba02.mpr:     1.00000      0.0%   Copied from ba01.mpr
ba03.mpr:     1.00000      0.0%   Copied from ba02.mpr
ba04.mpr:     1.00000      0.0%   Copied from ba03.mpr
ba05.mpr:     1.00000      0.0%   Copied from ba04.mpr
```

NCBPO Nfld. child benefit family income phase out

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and Labrador Child Benefit is completely phased out.

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:     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          --    Not in effect
ba98.mpr:     0.00          --    Not in effect
ba99.mpr:     20921.00       --    Nfld. Child Benefit
                             Regulations
ba00.mpr:     20921.00      0.0%  Nfld. Child Benefit
                             Regulations
ba01.mpr:     20921.00      0.0%  Grown from ba00.mpr using
                             DEFAULT=1.0000
ba02.mpr:     20921.00      0.0%  Grown from ba01.mpr using
                             DEFAULT=1.0000
ba03.mpr:     20921.00      0.0%  Grown from ba02.mpr using
                             DEFAULT=1.0000
ba04.mpr:     20921.00      0.0%  Grown from ba03.mpr using
                             DEFAULT=1.0000
ba05.mpr:     20921.00      0.0%  Grown from ba04.mpr using
                             DEFAULT=1.0000
```

NCBTD   Nfld. child benefit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and
Labrador Child Benefit begins to be paid at a lower rate. The benefit is reduced when net
family income is greater than this parameter and less than NCBPO.

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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	15921.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	15921.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	15921.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	15921.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	15921.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	15921.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	15921.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NCGTC   NFLD Caregiver Tax Credit

DESCRIPTION

NCGTC multiplied by NPNTCR is the maximum amount of the Newfoundland Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

For more explanation see NCGTCFLG.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
 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              --     Not in effect
 ba98.mpr:      0.00              --     Not in effect
 ba99.mpr:      0.00              --     Not in effect
 ba00.mpr:      0.00              --     Not in effect
 ba01.mpr:   2386.00              --     Nfld press release
 ba02.mpr:   2386.00            0.0%  Grown from ba01.mpr using
                       NONE=1.0000
 ba03.mpr:   2386.00            0.0%   Grown from ba02.mpr using
                       NONE=1.0000
 ba04.mpr:   2386.00            0.0%   Grown from ba03.mpr using
                       NONE=1.0000
 ba05.mpr:   2386.00            0.0%    Grown from ba04.mpr using
                       NONE=1.0000
```

DESCRIPTION

The calculation of the Newfoundland Caregiver Tax Credit (impcgtc) is activated by the flag NCGTCFLG.

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is NCGTC. Based on the results of a study pertaining to the presence of elderly parents within the economic family, a take-up rate NCGTCTC was determined. The take up rate is based on the age of a potential parent, assigned to individuals with idefrh =3, according to SCF data. Users have access to a take-up rate NCGTCTK based on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of NCGTCTD.

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

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

 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:     1              --    Nfld press release
ba02.mpr:     1              --    Copied from ba01.mpr
ba03.mpr:     1              --    Copied from ba02.mpr
ba04.mpr:     1              --    Copied from ba03.mpr
ba05.mpr:     1              --    Copied from ba04.mpr
```

NCGTCTC   NFLD Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

This is the first take-up rate used in the calculation of Newfoundland's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year		Value	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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Not in effect
ba01.mpr:	5		[Rows]	Value based on SCF 1996
	60	0.870	(-0.0010)	
	70	0.860	(0.0000)	
	80	0.860	(-0.0130)	
	90	0.730	(0.0270)	
	100	1.000	(0.0270)	
ba02.mpr:			[Same]	Copied from ba01.mpr
ba03.mpr:			[Same]	Copied from ba02.mpr
ba04.mpr:			[Same]	Copied from ba03.mpr
ba05.mpr:			[Same]	Copied from ba04.mpr

NCGTCTD   NFLD Caregiver Tax Credit Turn Down Income

DESCRIPTION

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

The parameter is only used when the provincial tax on taxable income is calculated

(NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

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:    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              --     Not in effect
 ba98.mpr:    0.00              --     Not in effect
 ba99.mpr:    0.00              --     Not in effect
 ba00.mpr:    0.00              --     Not in effect
 ba01.mpr:    14046.00          --     Nfld press release
 ba02.mpr:    14046.00         0.0%  Grown from ba01.mpr using
                     NONE=1.0000
 ba03.mpr:    14046.00         0.0%  Grown from ba02.mpr using
                     NONE=1.0000
 ba04.mpr:    14046.00         0.0%  Grown from ba03.mpr using
                     NONE=1.0000
 ba05.mpr:    14046.00         0.0%  Grown from ba04.mpr using
                     NONE=1.0000
```

NCGTCTK
NFLD Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income for the Newfoundland non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year		Value	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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect

```
ba00.mpr:                    [Same]    Not in effect
ba01.mpr:                    [Same]    Not in effect
ba02.mpr:                    [Same]    Copied from ba01.mpr
ba03.mpr:                    [Same]    Copied from ba02.mpr
ba04.mpr:                    [Same]    Copied from ba03.mpr
ba05.mpr:                    [Same]    Copied from ba04.mpr
```

NCHATL1   NFLD Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

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:       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       --     Not in effect
```

```
ba98.mpr:      0.00          --     Not in effect
ba99.mpr:      0.00          --     Not in effect
ba00.mpr:      0.00          --     Not in effect
ba01.mpr:    200.00          --     Nfld press release
ba02.mpr:    200.00        0.0%  Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:    200.00        0.0%  Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:    200.00        0.0%  Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:    200.00        0.0%  Grown from ba04.mpr using
                             NONE=1.0000
```

NCHATR1   NFLD Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (NCHATL1) that may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

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:      0.00000        --     Not in effect
ba97.mpr:      0.00000        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.00000        --     Not in effect
ba01.mpr:      0.09350        --     Nfld press release
ba02.mpr:      0.08330     -10.9%    Nfld press release
ba03.mpr:      0.08330       0.0%    Copied from ba02.mpr
ba04.mpr:      0.08330       0.0%    Copied from ba03.mpr
ba05.mpr:      0.08330       0.0%    Copied from ba04.mpr
```

NCHATR2   NFLD Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (NCHATL1) that may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
 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        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.00000        --     Not in effect
ba01.mpr:      0.15950        --     Nfld press release
ba02.mpr:      0.14210      -10.9%   Nfld press release
ba03.mpr:      0.14210        0.0%   Copied from ba02.mpr
ba04.mpr:      0.14210        0.0%   Copied from ba03.mpr
ba05.mpr:      0.14210        0.0%   Copied from ba04.mpr
```

NDTCR   NFLD dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the
Newfoundland dividend tax credit (impdtxc). The parameter is only used when the provincial
tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
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       --    Not in effect
ba98.mpr:      0.00000       --    Not in effect
ba99.mpr:      0.00000       --    Not in effect
ba00.mpr:      0.00000       --    Not in effect
ba01.mpr:      0.13333       --    Nfld press release
ba02.mpr:      0.13333      0.0%   Copied from ba01.mpr
ba03.mpr:      0.13333      0.0%   Copied from ba02.mpr
ba04.mpr:      0.13333      0.0%   Copied from ba03.mpr
ba05.mpr:      0.13333      0.0%   Copied from ba04.mpr
```

NEDXPM   NFLD Education Amount per month

DESCRIPTION

Dollar amount multiplied by number of eligible months to determine the Newfoundland
education tax credit. The parameter is only used when the provincial tax on taxable income is
calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
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           --     Not in effect
ba98.mpr:    0.00           --     Not in effect
ba99.mpr:    0.00           --     Not in effect
ba00.mpr:    0.00           --     Not in effect
ba01.mpr:    200.00         --     Nfld press release
ba02.mpr:    200.00         0.0%   Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:    200.00         0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:    200.00         0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:    200.00         0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

NEMXM   NFLD equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6140.00	--	Nfld press release
ba02.mpr:	6140.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	6140.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	6140.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6140.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NEMXMT   NFLD equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

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:	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	--	Not in effect	
ba98.mpr:	0.00	--	Not in effect	
ba99.mpr:	0.00	--	Not in effect	
ba00.mpr:	0.00	--	Not in effect	
ba01.mpr:	614.00	--	Nfld press release	
ba02.mpr:	614.00	0.0%	Grown from ba01.mpr using NONE=1.0000	
ba03.mpr:	614.00	0.0%	Grown from ba02.mpr using NONE=1.0000	
ba04.mpr:	614.00	0.0%	Grown from ba03.mpr using NONE=1.0000	
ba05.mpr:	614.00	0.0%	Grown from ba04.mpr using NONE=1.0000	

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	--	Not in effect re: 1995 Federal Budget
ba97.mpr:	1	--	Federal Budget, 1995
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr

```
ba03.mpr:     1                --      Copied from ba02.mpr
ba04.mpr:     1                --      Copied from ba03.mpr
ba05.mpr:     1                --      Copied from ba04.mpr
```

NFSBBAS   NFLD Low-Income Seniors' Benefit base amount

DESCRIPTION

This is the base value of the Newfoundland Low-Income Seniors' Benefit which was
introduced in 1999. All seniors aged 65 and over, with annual family income less than
NFSBTD are eligible to receive the maximum benefit NFSBBAS. This benefit will be
reduced by NFSBRR for each dollar of family income over NFSBTD.

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:     0.00               --     Not in Effect
ba95.mpr:     0.00               --     Not in Effect
ba96.mpr:     0.00               --     Not in Effect
ba97.mpr:     0.00               --     Not in Effect
ba98.mpr:     0.00               --     Not in Effect
```

```
ba99.mpr:      200.00         --     Newfoundland Budget 1999,
                              page 23
ba00.mpr:      200.00        0.0%   Grown from ba99.mpr using
                              NONE=1.0000
ba01.mpr:      200.00        0.0%   Grown from ba00.mpr using
                              NONE=1.0000
ba02.mpr:      200.00        0.0%   Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:      200.00        0.0%   Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:      200.00        0.0%   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:      200.00        0.0%   Grown from ba04.mpr using
                              NONE=1.0000
```

NFSBRR	NFLD Low-Income Seniors' Benefit reduction rate

DESCRIPTION

This is the reduction rate used in the calculation of the Newfoundland Low-Income Seniors' Benefit which was introduced in 1999. This benefit will be reduced by NFSBRR for each dollar of family income over NFSBTD.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups 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:    0.00000      --    Not in Effect
ba97.mpr:    0.00000      --    Not in Effect
ba98.mpr:    0.00000      --    Not in Effect
ba99.mpr:    0.02500      --    Newfoundland Budget 1999,
                      page 23
ba00.mpr:    0.02500     0.0%   Copied from ba99.mpr
ba01.mpr:    0.02500     0.0%   Copied from ba00.mpr
ba02.mpr:    0.02500     0.0%   Copied from ba01.mpr
ba03.mpr:    0.02500     0.0%   Copied from ba02.mpr
ba04.mpr:    0.02500     0.0%   Copied from ba03.mpr
ba05.mpr:    0.02500     0.0%   Copied from ba04.mpr
```

NFSBTD   NFLD Low-Income Seniors' Benefit turndown

DESCRIPTION

The level of family net income (head + spouse) above which the Newfoundland Low-Income
Seniors' Benefit begins to be paid at a lower rate. If family income exceeds this amount, the
Newfoundland Low Income Seniors' Benefit will be reduced by the reduction rate NFSBRR.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
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         --    Not in Effect
ba98.mpr:    0.00         --    Not in Effect
ba99.mpr:    12000.00      --    Newfoundland Budget 1999,
                         page 23
ba00.mpr:    12000.00     0.0%  Grown from ba99.mpr using
                         NONE=1.0000
ba01.mpr:    12000.00     0.0%  Grown from ba00.mpr using
                         NONE=1.0000
ba02.mpr:    12000.00     0.0%  Grown from ba01.mpr using
                         NONE=1.0000
ba03.mpr:    12000.00     0.0%  Grown from ba02.mpr using
                         NONE=1.0000
ba04.mpr:    12000.00     0.0%  Grown from ba03.mpr using
                         NONE=1.0000
ba05.mpr:    12000.00     0.0%  Grown from ba04.mpr using
                         NONE=1.0000
```

NMAXDX   NFLD Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Newfoundland non-refundable disability tax credit. It is given to all individuals with a positive value for imputed Disability Deduction (imdisex). The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	4293.00	--	Nfld press release
ba02.mpr:	4293.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	4293.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	4293.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	4293.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NMAXET   NFLD maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	5000.00	--	Nfld press release
ba02.mpr:	5000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	5000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6140.00	--	Nfld press release
ba02.mpr:	6140.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	6140.00	0.0%	Grown from ba02.mpr using NONE=1.0000

```
ba04.mpr:     6140.00         0.0%   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:     6140.00         0.0%   Grown from ba04.mpr using
                              NONE=1.0000
```

NMXMT   NFLD married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect

```
ba00.mpr:    0.00            --      Not in effect
ba01.mpr:    614.00          --      Nfld press release
ba02.mpr:    614.00          0.0%    Grown from ba01.mpr using
                     NONE=1.0000
ba03.mpr:    614.00          0.0%    Grown from ba02.mpr using
                     NONE=1.0000
ba04.mpr:    614.00          0.0%    Grown from ba03.mpr using
                     NONE=1.0000
ba05.mpr:    614.00          0.0%    Grown from ba04.mpr using
                     NONE=1.0000
```

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               --     Federal Income Tax 1997 -
                               Line 255
ba98.mpr:      1               --     Federal Income Tax 1998 -
                               Line 255
ba99.mpr:      1               --     Federal Income Tax 1999 -
                               Line 255
ba00.mpr:      1               --     Copied from ba99.mpr
ba01.mpr:      1               --     Copied from ba00.mpr
ba02.mpr:      1               --     Copied from ba01.mpr
ba03.mpr:      1               --     Copied from ba02.mpr
ba04.mpr:      1               --     Copied from ba03.mpr
ba05.mpr:      1               --     Copied from ba04.mpr
```

NPNTCR   NFLD provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.09350	--	Nfld press release
ba02.mpr:	0.08330	-10.9%	Nfld press release
ba03.mpr:	0.08330	0.0%	Copied from ba02.mpr
ba04.mpr:	0.08330	0.0%	Copied from ba03.mpr
ba05.mpr:	0.08330	0.0%	Copied from ba04.mpr

NPTC   Newfoundland political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Newfoundland Political Contribution Tax Credit. The first column represents the dollar amount of total Newfoundland political contributions (idprvpol) to which the corresponding percentages of the third column are applied in calculating the total allowable Newfoundland Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function   **Description**

txnfld   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]	Federal Income Tax T1C (NFLD) 1997
ba98.mpr:			[Same]	Federal Income Tax T1C (NFLD) 1998
ba99.mpr:			[Same]	Federal Income Tax T1C (NFLD) – 1999
ba00.mpr:			[Same]	Grown from ba99.mpr using NONE=1.0000

```
ba01.mpr:                    [Same]   Grown from ba00.mpr using
                             NONE=1.0000
ba02.mpr:                    [Same]   Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:                    [Same]   Grown from ba04.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%   Federal Income Tax T1C
                                     (NFLD) 1997
ba98.mpr:      500.00         0.0%   Federal Income Tax T1C
                                     (NFLD) 1998
ba99.mpr:      500.00         0.0%   Federal Income Tax T1C
                                     (NFLD) - 1999
ba00.mpr:      500.00         0.0%   Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:      500.00         0.0%   Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:      500.00         0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:      500.00         0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:      500.00         0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:      500.00         0.0%   Grown from ba04.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**

txnfld   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%	Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	0.62000	-10.1%	Nfld Press Release - Nov 16/99
ba01.mpr:	0.00000	--	Not in effect - Nfld press release
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value		Source	
ba84.mpr:	1		[Rows]	Not in effect
	0	0.0000	0.000000	
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]	Not in effect
ba98.mpr:			[Same]	Not in effect

```
ba99.mpr:                    [Same]   Not in effect
ba00.mpr:                    [Same]   Not in effect
ba01.mpr:     3             [Rows]   Nfld press release
          0      0.0000   0.093500
      30004 (2805.3740)   0.132000
      60000 (6764.8460)   0.159500
ba02.mpr:     3             [Rows]   Nfld press release
          0      0.0000   0.083300
      30544 (2544.3152)   0.117600
      61089 (6136.4072)   0.142100
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                                      NONE=1.0000
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                                      NONE=1.0000
ba05.mpr:                    [Same]   Grown from ba04.mpr using
                                      NONE=1.0000
```

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:       0.00         --    No longer modeled
ba93.mpr:       0.00         --    No longer modeled
ba94.mpr:       0.00         --    No longer modeled
ba95.mpr:       0.00         --    No longer modeled
ba96.mpr:       0.00         --    No longer modeled
ba97.mpr:       0.00         --    No longer modeled
ba98.mpr:       0.00         --    Not in effect
ba99.mpr:       0.00         --    Not in effect
ba00.mpr:       0.00         --    Grown from ba99.mpr using
                                   DEFAULT=1.0000
ba01.mpr:       0.00         --    Grown from ba00.mpr using
                                   DEFAULT=1.0000
ba02.mpr:       0.00         --    Grown from ba01.mpr using
                                   DEFAULT=1.0000
ba03.mpr:       0.00         --    Grown from ba02.mpr using
                                   DEFAULT=1.0000
ba04.mpr:       0.00         --    Grown from ba03.mpr using
                                   DEFAULT=1.0000
ba05.mpr:       0.00         --    Grown from ba04.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:	0.00	--	No longer modeled
ba93.mpr:	0.00	--	No longer modeled
ba94.mpr:	0.00	--	No longer modeled
ba95.mpr:	0.00	--	No longer modeled
ba96.mpr:	0.00	--	No longer modeled
ba97.mpr:	0.00	--	No longer modeled
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000

```
  ba03.mpr:    0.00              --     Grown from ba02.mpr using
                              DEFAULT=1.0000
  ba04.mpr:    0.00              --     Grown from ba03.mpr using
                              DEFAULT=1.0000
  ba05.mpr:    0.00              --     Grown from ba04.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**

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:    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%   Federal Income Tax T1C
                                   (NFLD) 1997
ba98.mpr:     7900.00       0.0%   Federal Income Tax T1C
                                   (NFLD) 1998
ba99.mpr:     7900.00       0.0%   Federal Income Tax T1C
                                   (NFLD) - 1999
ba00.mpr:     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
ba02.mpr:     7900.00       0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     7900.00       0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     7900.00       0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     7900.00       0.0%   Grown from ba04.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%	Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	0.10000	0.0%	Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	0.10000	0.0%	Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	0.10000	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.10000	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	0.10000	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.10000	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.10000	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.10000	0.0%	Grown from ba04.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:	0.00	--	No longer modeled
ba93.mpr:	0.00	--	No longer modeled
ba94.mpr:	0.00	--	No longer modeled
ba95.mpr:	0.00	--	No longer modeled
ba96.mpr:	0.00	--	No longer modeled
ba97.mpr:	0.00	--	No longer modeled
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

```
ba02.mpr:    0.00            --    Grown from ba01.mpr using
                         DEFAULT=1.0000
ba03.mpr:    0.00            --    Grown from ba02.mpr using
                         DEFAULT=1.0000
ba04.mpr:    0.00            --    Grown from ba03.mpr using
                         DEFAULT=1.0000
ba05.mpr:    0.00            --    Grown from ba04.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

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year   Value   Growth Source

```
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:      0.00         --    No longer modeled
  ba93.mpr:      0.00         --    No longer modeled
  ba94.mpr:      0.00         --    No longer modeled
  ba95.mpr:      0.00         --    No longer modeled
  ba96.mpr:      0.00         --    No longer modeled
  ba97.mpr:      0.00         --    No longer modeled
  ba98.mpr:      0.00         --    Not in effect
  ba99.mpr:      0.00         --    Not in effect
  ba00.mpr:      0.00         --    Grown from ba99.mpr using
                             DEFAULT=1.0000
  ba01.mpr:      0.00         --    Grown from ba00.mpr using
                             DEFAULT=1.0000
  ba02.mpr:      0.00         --    Grown from ba01.mpr using
                             DEFAULT=1.0000
  ba03.mpr:      0.00         --    Grown from ba02.mpr using
                             DEFAULT=1.0000
  ba04.mpr:      0.00         --    Grown from ba03.mpr using
                             DEFAULT=1.0000
  ba05.mpr:      0.00         --    Grown from ba04.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

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:	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%	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	40.00	0.0%	Federal Income Tax NFLD - 1999
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
ba02.mpr:	40.00	0.0%	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	40.00	0.0%	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	40.00	0.0%	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	40.00	0.0%	Grown from ba04.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**

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:	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%	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	60.00	0.0%	Federal Income Tax NFLD - 1999
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
ba02.mpr:	60.00	0.0%	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	60.00	0.0%	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	60.00	0.0%	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	60.00	0.0%	Grown from ba04.mpr using CPIM3=1.000

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	--	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr

```
ba05.mpr:     1                --    Copied from ba04.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
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:	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%   Implemented 1997, Nfld.
                                 Dept. of Finance
ba99.mpr:    15000.00    0.0%   Federal Income Tax NFLD -
                                 1999
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
ba02.mpr:    15000.00    0.0%   Grown from ba01.mpr using
                                 CPIM3=1.000
ba03.mpr:    15000.00    0.0%   Grown from ba02.mpr using
                                 CPIM3=1.000
ba04.mpr:    15000.00    0.0%   Grown from ba03.mpr using
                                 CPIM3=1.000
ba05.mpr:    15000.00    0.0%   Grown from ba04.mpr using
                                 CPIM3=1.000
```

NSTCR   NFLD sales tax credit reduction rate

DESCRIPTION

The proportion of Family Net Income exceeding NSTCL used to reduce the total family Newfoundland Sales Tax Credit. This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

Function   **Description**

txnfld   Compute provincial taxes for Newfoundland

VALUES

File/Year   Value   Growth Source

```
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%   Implemented 1997, Nfld.
                                   Dept. of Finance
ba99.mpr:     0.05000       0.0%   NFLD Dept. of Finance
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
ba02.mpr:     0.05000       0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     0.05000       0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     0.05000       0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     0.05000       0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

NTCMAX   Newfoundland maximum stock and venture tax credit

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**

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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
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
ba02.mpr:	0.00	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

NTXFLG　　　　NFLD tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Newfoundland taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function	Description
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:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Nfld press release
ba02.mpr:	1	--	Nfld press release
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a
Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax
on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function	Description
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:	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1000.00	--	Nfld press release
ba02.mpr:	1000.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
ba03.mpr:    1000.00      0.0%   Grown from ba02.mpr using
                          NONE=1.0000
ba04.mpr:    1000.00      0.0%   Grown from ba03.mpr using
                          NONE=1.0000
ba05.mpr:    1000.00      0.0%   Grown from ba04.mpr using
                          NONE=1.0000
```

OAMTOPT   Ont. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG = 1), there are three options as to how to calculate the provincial minimum tax.

When OAMTOPT is set to 1, then no provincial alternative minimum tax is calculated.

When OAMTOPT is set to 2, then a percentage (OAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

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            --    Not in effect
ba98.mpr:    1            --    Not in effect
ba99.mpr:    1            --    Not in effect
ba00.mpr:    2            --    Ontario Budget 2000 - p. 89
ba01.mpr:    2            --    Copied from ba00.mpr
ba02.mpr:    2            --    Copied from ba01.mpr
ba03.mpr:    2            --    Copied from ba02.mpr
ba04.mpr:    2            --    Copied from ba03.mpr
ba05.mpr:    2            --    Copied from ba04.mpr
```

OAMTPCTF   Ont. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 2, then a percentage (OAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
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        --      Not in effect
ba98.mpr:     0.00000        --      Not in effect
ba99.mpr:     0.00000        --      Not in effect
ba00.mpr:     0.37500        --      Ontario Budget 2000 - p. 89
ba01.mpr:     0.36500      -2.7%     Ontario Budget 2000 - p. 89
ba02.mpr:     0.36500       0.0%     Copied from ba01.mpr
ba03.mpr:     0.36500       0.0%     Copied from ba02.mpr
ba04.mpr:     0.36500       0.0%     Copied from ba03.mpr
ba05.mpr:     0.36500       0.0%     Copied from ba04.mpr
```

OAMTTX   Ont. amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

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

Function	Description
mpc	Calculate derived model parameters and do edits
oas	Compute OAS for elderly

VALUES

File/Year	Value	Growth	Source
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	--	Program implemented since 1952
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG

```
ba00.mpr:    1              --     Copied from ba99.mpr
ba01.mpr:    1              --     Copied from ba00.mpr
ba02.mpr:    1              --     Copied from ba01.mpr
ba03.mpr:    1              --     Copied from ba02.mpr
ba04.mpr:    1              --     Copied from ba03.mpr
ba05.mpr:    1              --     Copied from ba04.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

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:     0.15000      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%   Federal Income Tax 1997 –
                                  Line 235
ba98.mpr:     0.15000      0.0%   Federal Income Tax 1998 –
                                  Line 235
ba99.mpr:     0.15000      0.0%   Federal Income Tax 1999 –
                                  Line 235
ba00.mpr:     0.15000      0.0%   Copied from ba99.mpr
ba01.mpr:     0.15000      0.0%   Copied from ba00.mpr
ba02.mpr:     0.15000      0.0%   Copied from ba01.mpr
ba03.mpr:     0.15000      0.0%   Copied from ba02.mpr
ba04.mpr:     0.15000      0.0%   Copied from ba03.mpr
ba05.mpr:     0.15000      0.0%   Copied from ba04.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%	Federal Income Tax 1997 – Line 235
ba98.mpr:	1.00000	0.0%	Federal Income Tax 1998 – Line 235
ba99.mpr:	1.00000	0.0%	Federal Income Tax 1999 – Line 235
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.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%   Federal Income Tax 1997 –
                                  Line 235
ba98.mpr:     53215.00     0.0%   Federal Income Tax 1998 –
                                  Line 235
ba99.mpr:     53215.00     0.0%   Federal Income Tax 1999 –
                                  Line 235
ba00.mpr:     53960.00     1.4%   Federal Budget Plan 2000 –
                                  Page 217
ba01.mpr:     55309.00     2.5%   Grown from ba00.mpr using
                                  CPI=1.025
ba02.mpr:     56415.18     2.0%   Grown from ba01.mpr using
                                  CPI=1.020
ba03.mpr:     57487.07     1.9%   Grown from ba02.mpr using
                                  CPI=1.019
ba04.mpr:     58521.84     1.8%   Grown from ba03.mpr using
                                  CPI=1.018
ba05.mpr:     59633.75     1.9%   Grown from ba04.mpr using
                                  CPI=1.019
```

OAXM   Ont. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Ontario Budget 2000 - p. 86
ba01.mpr:	3619.27	2.5%	Grown from ba00.mpr using CPION=1.025
ba02.mpr:	3691.66	2.0%	Grown from ba01.mpr using CPION=1.020
ba03.mpr:	3758.11	1.8%	Grown from ba02.mpr using CPION=1.018
ba04.mpr:	3829.51	1.9%	Grown from ba03.mpr using CPION=1.019
ba05.mpr:	3902.27	1.9%	Grown from ba04.mpr using CPION=1.019

OAXPI   Ont. 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 provincial age tax credit. The parameter is only used when the Ontario provincial tax on taxable income is calculated (OTXFLG = 1).

See also impatxc, OAXM, OAXRR, and OAXTD.

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:    0.00000       --    Not in effect
 ba98.mpr:    0.00000       --    Not in effect
 ba99.mpr:    0.00000       --    Not in effect
 ba00.mpr:    1.00000       --    Ontario Budget 2000 - p. 86
 ba01.mpr:    1.00000      0.0%   Copied from ba00.mpr
 ba02.mpr:    1.00000      0.0%   Copied from ba01.mpr
 ba03.mpr:    1.00000      0.0%   Copied from ba02.mpr
 ba04.mpr:    1.00000      0.0%   Copied from ba03.mpr
 ba05.mpr:    1.00000      0.0%   Copied from ba04.mpr
```

OAXRR　　　Ont. Age Amount credit reduction rate

DESCRIPTION

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

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

See also impatxc, OAXTD, OAXPI.

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:    0.00000          --     Not in effect
 ba98.mpr:    0.00000          --     Not in effect
 ba99.mpr:    0.00000          --     Not in effect
 ba00.mpr:    0.15000          --     Ontario Budget 2000 - p. 86
 ba01.mpr:    0.15000        0.0%     Copied from ba00.mpr
 ba02.mpr:    0.15000        0.0%     Copied from ba01.mpr
 ba03.mpr:    0.15000        0.0%     Copied from ba02.mpr
 ba04.mpr:    0.15000        0.0%     Copied from ba03.mpr
 ba05.mpr:    0.15000        0.0%     Copied from ba04.mpr
```

OAXTD   Ont. Age Amount net income turndown

DESCRIPTION

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

See also impatxc, OAXRR, OAXPI

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:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	26284.00	--	Ontario Budget 2000 - p. 86

```
    ba01.mpr:    26941.10     2.5%   Grown from ba00.mpr using
                              CPION=1.025
    ba02.mpr:    27479.92     2.0%   Grown from ba01.mpr using
                              CPION=1.020
    ba03.mpr:    27974.56     1.8%   Grown from ba02.mpr using
                              CPION=1.018
    ba04.mpr:    28506.08     1.9%   Grown from ba03.mpr using
                              CPION=1.019
    ba05.mpr:    29047.70     1.9%   Grown from ba04.mpr using
                              CPION=1.019
```

OBXM　　　　　Ont. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function　　　　**Description**

txont　　　　Compute provincial taxes for Ontario

VALUES

File/Year　　　　Value　　Growth Source

```
 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           --     Not in effect
ba98.mpr:     0.00           --     Not in effect
ba99.mpr:     0.00           --     Not in effect
ba00.mpr:  7231.00           --     Ontario Budget 2000 - p. 86
ba01.mpr:  7411.77          2.5%    Grown from ba00.mpr using
                                    CPION=1.025
ba02.mpr:  7560.01          2.0%    Grown from ba01.mpr using
                                    CPION=1.020
ba03.mpr:  7696.09          1.8%    Grown from ba02.mpr using
                                    CPION=1.018
ba04.mpr:  7842.32          1.9%    Grown from ba03.mpr using
                                    CPION=1.019
ba05.mpr:  7991.32          1.9%    Grown from ba04.mpr using
                                    CPION=1.019
```

OCAPGIR   Ont. Capital Gains Inclusion Rate

DESCRIPTION

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

When OCGIRFLG is activated (set to 1), the Ontario taxable income for the purpose of Ontario taxes is reduced by amount of gross capital gains times the difference in the federal capital gains inclusion rate (CAPGIR) and the Ontario capital gains inclusion rate. (idicapg * (CAPGIR – OCAPGIR). The resulting value for the taxable income is imiotax. This is only used when OTXFLG is set to 1.

The Ontario Capital Gains Inclusion Rate was announced in the Ontario 2000 Budget to be implemented in 2001. However, legislation regarding the actual implementation was not complete at the time of this release.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.50000	--	Not in effect
ba85.mpr:	0.50000	0.0%	Not in effect
ba86.mpr:	0.50000	0.0%	Not in effect
ba87.mpr:	0.50000	0.0%	Not in effect
ba88.mpr:	0.66667	33.3%	Not in effect
ba89.mpr:	0.66667	0.0%	Not in effect
ba90.mpr:	0.75000	12.5%	Not in effect
ba91.mpr:	0.75000	0.0%	Not in effect
ba92.mpr:	0.75000	0.0%	Not in effect
ba93.mpr:	0.75000	0.0%	Not in effect
ba94.mpr:	0.75000	0.0%	Not in effect
ba95.mpr:	0.75000	0.0%	Not in effect
ba96.mpr:	0.75000	0.0%	Not in effect
ba97.mpr:	0.75000	0.0%	Not in effect
ba98.mpr:	0.75000	0.0%	Not in effect
ba99.mpr:	0.75000	0.0%	Not in effect
ba00.mpr:	0.66667	-11.1%	Not in effect
ba01.mpr:	0.00000	--	Ontario Economic Outlook and Fiscal Review 2000
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.50000	--	Ontario Budget 2000 - p.88
ba05.mpr:	0.50000	0.0%	Copied from ba04.mpr

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. This program was revised and superceded by the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	1	--	Ontario Budget, May 1998
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.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

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:	0.25000	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.50000	100.0%	Ontario Budget, May 1998
ba99.mpr:	0.50000	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.50000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.50000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.50000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.50000	0.0%	Copied from ba04.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	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.08000	100.0%	Ontario Budget, May 1998
ba99.mpr:	0.08000	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	0.08000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.08000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.08000	0.0%	Copied from ba01.mpr

```
ba03.mpr:     0.08000        0.0%   Copied from ba02.mpr
ba04.mpr:     0.08000        0.0%   Copied from ba03.mpr
ba05.mpr:     0.08000        0.0%   Copied from ba04.mpr
```

OCCEATD   Ont. Child Care Expense Credit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the refundable Ontario child care expense tax credit (imoccea) begins to be paid at a lower rate. If family income exceeds this amount, the maximum family benefit will be reduced by a proportion (OCCEARR) of net income.

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        --    Federal Income Tax T1C (ONT)
                          1997
ba98.mpr:    20000.00       0.0%   Ontario Budget, May 1998
```

```
  ba99.mpr:    20000.00     0.0%   Ont. Child Care Supplement
                                   for Working Families
  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
  ba02.mpr:    20000.00     0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
  ba03.mpr:    20000.00     0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
  ba04.mpr:    20000.00     0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
  ba05.mpr:    20000.00     0.0%   Grown from ba04.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

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:  400.00           --    Federal Income Tax T1C (ONT)
                                  1997
ba98.mpr: 1020.00        155.0%   Ontario Budget, May 1998
ba99.mpr: 1100.00          7.8%   Ont. Child Care Supplement
                                  for Working Families
ba00.mpr: 1100.00          0.0%   Grown from ba99.mpr using
                                  NONE=1.0000
ba01.mpr: 1100.00          0.0%   Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr: 1100.00          0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr: 1100.00          0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr: 1100.00          0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr: 1100.00          0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

OCGIRFLG   Ont. Capital Gains Inclusion Rate Activation Flag

DESCRIPTION

When this flag is activated (set to 1), the Ontario taxable income for the purpose of Ontario taxes is reduced by amount of gross capital gains times the difference in the federal capital gains inclusion rate (CAPGIR) and the Ontario capital gains inclusion rate. (idicapg * (CAPGIR – OCAPGIR). The resulting value for the taxable income is imiotax. This is only used when OTXFLG is set to 1.

The Ontario Capital Gains Inclusion Rate was announced in the Ontario 2000 Budget to be implemented in 2001. However, legislation regarding the actual implementation was not complete at the time of this release.

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:     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                --    Ontario Economic Outlook and
                            Fiscal Review 2000
 ba02.mpr:     0                --    Copied from ba01.mpr
 ba03.mpr:     0                --    Copied from ba02.mpr
 ba04.mpr:     0                --    Copied from ba03.mpr
 ba05.mpr:     0                --    Copied from ba04.mpr
```

OCGTC   Ont. Caregiver Tax Credit

DESCRIPTION

OCGTC multiplied by OPNTCR is the maximum amount of the Ontario Caregiver Tax

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

For more explanation see OCGTCFLG.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Ontario Budget 2000 - p. 86
ba01.mpr:	3500.00	46.7%	Ontario Economic Outlook and Fiscal Review 2000
ba02.mpr:	3570.00	2.0%	Grown from ba01.mpr using CPION=1.020
ba03.mpr:	3634.26	1.8%	Grown from ba02.mpr using CPION=1.018
ba04.mpr:	3703.31	1.9%	Grown from ba03.mpr using CPION=1.019

```
 ba05.mpr:      3773.67      1.9%   Grown from ba04.mpr using
                             CPION=1.019
```

OCGTCFLG   Ont. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Ontario Caregiver Tax Credit (impcgtc) is activated by the flag
OCGTCFLG.

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than
spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is OCGTC. Based on the results of a study pertaining to the
presence of elderly parents within the economic family, a take-up rate OCGTCTC was
determined. The take up rate is based on the age of a potential parent, assigned to individuals
with idefrh =3, according to SCF data. Users have access to a take-up rate OCGTCTK
based on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of
OCGTCTD.

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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:	1	--	Ontario Budget 2000 - p. 86
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

OCGTCTC   Ont. Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

This is the first take-up rate used in the calculation of Ontario's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   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]   Not in effect
 ba98.mpr:               [Same]   Not in effect
 ba99.mpr:               [Same]   Not in effect
 ba00.mpr:    5          [Rows]   Value based on SCF 1996
        60    0.870   (-0.0010)
        70    0.860   (0.0000)
        80    0.860   (-0.0130)
        90    0.730   (0.0270)
       100    1.000   (0.0270)
 ba01.mpr:               [Same]   Copied from ba00.mpr
 ba02.mpr:               [Same]   Copied from ba01.mpr
 ba03.mpr:               [Same]   Copied from ba02.mpr
 ba04.mpr:               [Same]   Copied from ba03.mpr
 ba05.mpr:               [Same]   Copied from ba04.mpr
```

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	14046.00	--	Ontario Budget 2000 - p. 86
ba01.mpr:	14397.15	2.5%	Grown from ba00.mpr using CPION=1.025

```
ba02.mpr:      14685.09     2.0%   Grown from ba01.mpr using
                           CPION=1.020
ba03.mpr:      14949.42     1.8%   Grown from ba02.mpr using
                           CPION=1.018
ba04.mpr:      15233.46     1.9%   Grown from ba03.mpr using
                           CPION=1.019
ba05.mpr:      15522.90     1.9%   Grown from ba04.mpr using
                           CPION=1.019
```

OCGTCTK   Ont. Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income for the Ontario non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   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]   Not in effect
ba98.mpr:                    [Same]   Not in effect
ba99.mpr:                    [Same]   Not in effect
ba00.mpr:                    [Same]   Not in effect
ba01.mpr:                    [Same]   Copied from ba00.mpr
ba02.mpr:                    [Same]   Copied from ba01.mpr
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.mpr
```

OCHATL1   Ont. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
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          --     Not in effect
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:   200.00          --     Ontario Budget 2000 - p. 86
ba01.mpr:   200.00        0.0%   Grown from ba00.mpr using
                                 NONE=1.0000
ba02.mpr:   200.00        0.0%   Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:   200.00        0.0%   Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:   200.00        0.0%   Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:   200.00        0.0%   Grown from ba04.mpr using
                                 NONE=1.0000
```

OCHATR1   Ont. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (OCHATL1) that may be claimed as a Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06370	--	Ontario Budget 2000 - p. 86
ba01.mpr:	0.06200	-2.7%	Ontario Budget 2000 - p. 86
ba02.mpr:	0.06200	0.0%	Copied from ba01.mpr
ba03.mpr:	0.06200	0.0%	Copied from ba02.mpr
ba04.mpr:	0.06200	0.0%	Copied from ba03.mpr
ba05.mpr:	0.06200	0.0%	Copied from ba04.mpr

OCHATR2   Ont. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (OCHATL1) that may be claimed as a Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 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          --    Not in effect
 ba98.mpr:    0.00000          --    Not in effect
 ba99.mpr:    0.00000          --    Not in effect
 ba00.mpr:    0.11160          --    Ontario Budget 2000 - p. 86
 ba01.mpr:    0.11160          0.0%  Ontario Budget 2000 - p. 86
 ba02.mpr:    0.11160          0.0%  Copied from ba01.mpr
 ba03.mpr:    0.11160          0.0%  Copied from ba02.mpr
 ba04.mpr:    0.11160          0.0%  Copied from ba03.mpr
 ba05.mpr:    0.11160          0.0%  Copied from ba04.mpr
```

OCWISFLG   Ont. Child Care Working Income Supplement activation flag

DESCRIPTION

This parameter controls the activation of the Ontario Child Care Supplement for Working
Families introduced in the Ontario Budget of May 1998. When set to 1 benefits under this

program will be calculated. The Ontario Budget of May 2000 announced a higher annual maximum for single parents of OCWISSP.

See also: imoccea OCCEAFLG.

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:	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:	1	--	Ontario Budget, May 1998
ba99.mpr:	1	--	Ont. Child Care Supplement for Working Families
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

For families with earnings from work, this parameter is used to calculate the maximum Ontario Child Care Supplement for Working Families. The parameter represents the benefit rate as a proportion which is applied to family earnings above the threshold OCWISTD. This lookup parameter is indexed by the number of children under the age of 7 in the census family.

See also: imoccea.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year		Value	Source	
ba84.mpr:		2	[Rows]	Not in Effect
	1	0.000	(0.0000)	
	2	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]	Not in Effect
ba98.mpr:		3	[Rows]	Ontario Budget, May 1998

```
         1    0.200   (0.2000)
         2    0.400   (0.2000)
         3    0.600   (0.2000)
ba99.mpr:    3           [Rows]   Ont. Child Care Supplement
                                  for Working Families
         1    0.210   (0.2100)
         2    0.420   (0.2100)
         3    0.630   (0.2100)
ba00.mpr:                [Same]   Copied from ba99.mpr
ba01.mpr:                [Same]   Copied from ba00.mpr
ba02.mpr:                [Same]   Copied from ba01.mpr
ba03.mpr:                [Same]   Copied from ba02.mpr
ba04.mpr:                [Same]   Copied from ba03.mpr
ba05.mpr:                [Same]   Copied from ba04.mpr
```

OCWISSP   Ont. Child Care Working Income Supplement maximum benefit for single parents

DESCRIPTION

This value is the maximum annual benefit per child for the Ontario Child Care Supplement for Working Families allowed associated with "young" children (under 7) in single parent families.

See also: imoccea.

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:    400.00            --      Federal Income Tax T1C (ONT)
                                       1997
ba98.mpr:   1020.00          155.0%    Ontario Child Care
                                       Supplement for Working Families
ba99.mpr:   1100.00            7.8%    Ontario Child Care
                                       Supplement for Working Families
ba00.mpr:   1310.00           19.1%    Ontario Budget 2000 - page
                                       95-96
ba01.mpr:   1310.00            0.0%    Grown from ba00.mpr using
                                       NONE=1.0000
ba02.mpr:   1310.00            0.0%    Grown from ba01.mpr using
                                       NONE=1.0000
ba03.mpr:   1310.00            0.0%    Grown from ba02.mpr using
                                       NONE=1.0000
ba04.mpr:   1310.00            0.0%    Grown from ba03.mpr using
                                       NONE=1.0000
ba05.mpr:   1310.00            0.0%    Grown from ba04.mpr using
                                       NONE=1.0000
```

OCWISTD   Ont. Child Care Working Income Supplement minimum earnings

DESCRIPTION

For families with earnings from work, this parameter is used in the calculation of the maximum Ontario Child Care Supplement for Working Families. The parameter represents the threshold of family earnings above which maximum benefits are calculated as a proportion (OCWISRR) of family earnings up to a ceiling of OCCEAYNG times the number of children under the age of 7 in the census family.

See also: imoccea.

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:    0.00              --    Not in Effect
ba98.mpr: 5000.00              --    Ontario Budget, May 1998
ba99.mpr: 5000.00            0.0%    Ont. Child Care Supplement
                                     for Working Families
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
ba02.mpr: 5000.00            0.0%    Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr: 5000.00            0.0%    Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr: 5000.00            0.0%    Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr: 5000.00            0.0%    Grown from ba04.mpr using
                             NONE=1.0000
```

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

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

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

```
ba00.mpr:     0.00            --      Not in effect
ba01.mpr:     0.00            --      Grown from ba00.mpr using
                    CPI=1.025
ba02.mpr:     0.00            --      Grown from ba01.mpr using
                    CPI=1.020
ba03.mpr:     0.00            --      Grown from ba02.mpr using
                    CPI=1.019
ba04.mpr:     0.00            --      Grown from ba03.mpr using
                    CPI=1.018
ba05.mpr:     0.00            --      Grown from ba04.mpr using
                    CPI=1.019
```

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

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
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        --     Not in effect
ba97.mpr:    0.00000        --     Not in effect
ba98.mpr:    0.00000        --     Not in effect
ba99.mpr:    0.00000        --     Not in effect
ba00.mpr:    0.00000        --     Copied from ba99.mpr
ba01.mpr:    0.00000        --     Copied from ba00.mpr
ba02.mpr:    0.00000        --     Copied from ba01.mpr
ba03.mpr:    0.00000        --     Copied from ba02.mpr
ba04.mpr:    0.00000        --     Copied from ba03.mpr
ba05.mpr:    0.00000        --     Copied from ba04.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

Function   **Description**

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         --     Not in effect
ba97.mpr:      0.00         --     Not in effect
ba98.mpr:      0.00         --     Not in effect
ba99.mpr:      0.00         --     Not in effect
ba00.mpr:      0.00         --     Not in effect
ba01.mpr:      0.00         --     Grown from ba00.mpr using
                                   CPI=1.025
ba02.mpr:      0.00         --     Grown from ba01.mpr using
                                   CPI=1.020
ba03.mpr:      0.00         --     Grown from ba02.mpr using
                                   CPI=1.019
ba04.mpr:      0.00         --     Grown from ba03.mpr using
                                   CPI=1.018
ba05.mpr:      0.00         --     Grown from ba04.mpr using
                                   CPI=1.019
```

ODTCR   Ont. dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the
Ontario dividend tax credit (impdtxc). The parameter is only used when the provincial tax on
taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

 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   --   Not in effect
 ba98.mpr: 0.00000   --   Not in effect
 ba99.mpr: 0.00000   --   Not in effect
 ba00.mpr: 0.05133   --   Ontario Budget 2000 - p. 89
 ba01.mpr: 0.05133   0.0%   Ontario Budget 2000 - p. 89
 ba02.mpr: 0.05133   0.0%   Copied from ba01.mpr
 ba03.mpr: 0.05133   0.0%   Copied from ba02.mpr
 ba04.mpr: 0.05133   0.0%   Copied from ba03.mpr
 ba05.mpr: 0.05133   0.0%   Copied from ba04.mpr

OEDXPM   Ont. Education Amount per month

DESCRIPTION

Dollar amount multiplied by number of eligible months to determine the Ontario education
tax credit. The parameter is only used when the provincial tax on taxable income is

calculated (OTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Ontario Budget 2000 - p. 86
ba01.mpr:	400.00	100.0%	Ontario Economic Outlook and Fiscal Review 2000
ba02.mpr:	400.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	400.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	400.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	400.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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
ba02.mpr:     0.00000        --     Copied from ba01.mpr
ba03.mpr:     0.00000        --     Copied from ba02.mpr
ba04.mpr:     0.00000        --     Copied from ba03.mpr
ba05.mpr:     0.00000        --     Copied from ba04.mpr
```

OEHTEX   OEHT - Exemption

DESCRIPTION

This is the amount of self-employed earnings which is exempt from the Ontario Employer Health Tax. The tax is calculated when OEHTFLAG is equal to 1.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 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:    350000.00    75.0%   Ontario Budget, May 1998
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
ba02.mpr:     0.00          --    Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:     0.00          --    Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:     0.00          --    Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:     0.00          --    Grown from ba04.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              --     Ontario Budget, May 1998
ba00.mpr:     0              --     Copied from ba99.mpr
ba01.mpr:     0              --     Copied from ba00.mpr
ba02.mpr:     0              --     Copied from ba01.mpr
ba03.mpr:     0              --     Copied from ba02.mpr
ba04.mpr:     0              --     Copied from ba03.mpr
ba05.mpr:     0              --     Copied from ba04.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

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:    0.00980       --     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
 ba02.mpr:    0.00000       --     Copied from ba01.mpr
 ba03.mpr:    0.00000       --     Copied from ba02.mpr
 ba04.mpr:    0.00000       --     Copied from ba03.mpr
 ba05.mpr:    0.00000       --     Copied from ba04.mpr
```

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

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:	0.02726	--	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
ba02.mpr:     0.00000      --     Copied from ba01.mpr
ba03.mpr:     0.00000      --     Copied from ba02.mpr
ba04.mpr:     0.00000      --     Copied from ba03.mpr
ba05.mpr:     0.00000      --     Copied from ba04.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
ba02.mpr:     0.00000        --     Copied from ba01.mpr
ba03.mpr:     0.00000        --     Copied from ba02.mpr
ba04.mpr:     0.00000        --     Copied from ba03.mpr
ba05.mpr:     0.00000        --     Copied from ba04.mpr
```

OEHTTD1   OEHT - Turndown 1

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
ba02.mpr:	0.00	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

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

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:	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
ba02.mpr:      0.00            --      Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:      0.00            --      Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:      0.00            --      Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:      0.00            --      Grown from ba04.mpr using
                              NONE=1.0000
```

OEMXM   Ont. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
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           --    Not in effect
ba98.mpr:      0.00           --    Not in effect
ba99.mpr:      0.00           --    Not in effect
ba00.mpr:   6140.00           --    Ontario Budget 2000 - p. 86
ba01.mpr:   6293.50         2.5%    Grown from ba00.mpr using
                                    CPION=1.025
ba02.mpr:   6419.37         2.0%    Grown from ba01.mpr using
                                    CPION=1.020
ba03.mpr:   6534.92         1.8%    Grown from ba02.mpr using
                                    CPION=1.018
ba04.mpr:   6659.08         1.9%    Grown from ba03.mpr using
                                    CPION=1.019
ba05.mpr:   6785.60         1.9%    Grown from ba04.mpr using
                                    CPION=1.019
```

OEMXMT   Ont. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Ontario Budget 2000 - p. 86
ba01.mpr:	629.35	2.5%	Grown from ba00.mpr using CPION=1.025
ba02.mpr:	641.94	2.0%	Grown from ba01.mpr using CPION=1.020
ba03.mpr:	653.49	1.8%	Grown from ba02.mpr using CPION=1.018
ba04.mpr:	665.91	1.9%	Grown from ba03.mpr using CPION=1.019
ba05.mpr:	678.56	1.9%	Grown from ba04.mpr using CPION=1.019

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%  Federal Income Tax T1C (ONT)
                          1997
ba98.mpr:    2000.00          0.0%  Federal Income Tax T1C (ONT)
                          1998
ba99.mpr:    2000.00          0.0%  Federal Income Tax T1C (ONT)
                          - 1999
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
 ba02.mpr:    2000.00      0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
 ba03.mpr:    2000.00      0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
 ba04.mpr:    2000.00      0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
 ba05.mpr:    2000.00      0.0%   Grown from ba04.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%   Federal Income Tax T1C (ONT)
                                    1997
ba98.mpr:      0.50000       0.0%   Federal Income Tax T1C (ONT)
                                    1998
ba99.mpr:      0.50000       0.0%   Federal Income Tax T1C (ONT)
                                    - 1999
ba00.mpr:      0.50000       0.0%   Copied from ba99.mpr
ba01.mpr:      0.50000       0.0%   Copied from ba00.mpr
ba02.mpr:      0.50000       0.0%   Copied from ba01.mpr
ba03.mpr:      0.50000       0.0%   Copied from ba02.mpr
ba04.mpr:      0.50000       0.0%   Copied from ba03.mpr
ba05.mpr:      0.50000       0.0%   Copied from ba04.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]	Federal Income Tax T1C (ONT) 1997
ba98.mpr:			[Same]	Federal Income Tax T1C (ONT) 1998
ba99.mpr:			[Same]	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:			[Same]	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:			[Same]	Grown from ba00.mpr using NONE=1.0000

```
ba02.mpr:                    [Same]  Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:                    [Same]  Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:                    [Same]  Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:                    [Same]  Grown from ba04.mpr using
                             NONE=1.0000
```

OLVCMAX   Maximum Ont. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Ontario labour sponsored funds tax credit (implvctc). The credit is derived as a proportion OLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value OLVCMAX.

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:	700.00	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	1000.00	42.9%	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)
                                    TC-1994
ba95.mpr:      1000.00       0.0%   Federal Income Tax T1C (ONT)
                                    TC-1995
ba96.mpr:       525.00     -47.5%   Federal Income Tax T1C (ONT)
                                    TC-1996
ba97.mpr:       525.00       0.0%   Federal Income Tax T1C (ONT)
                                    TC-1997
ba98.mpr:       750.00      42.9%   Federal Income Tax T1C (ONT)
                                    TC-1998
ba99.mpr:       750.00       0.0%   Federal Income Tax T1C (ONT)
                                    TC - 1999
ba00.mpr:       750.00       0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:       750.00       0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:       750.00       0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:       750.00       0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:       750.00       0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:       750.00       0.0%   Grown from ba04.mpr using
                                    NONE=1.0000
```

OLVCRT — Percent of Ont. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Ontario labour sponsored funds tax credit (implvctc). The credit is derived as a proportion OLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value OLVCMAX.

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:	0.20000	--	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) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	0.15000	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.15000	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	0.15000	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.15000	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.15000	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.15000	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This value represents the maximum Ontario non-refundable disability tax credit. It is given to all individuals with a positive value for imputed Disability Deduction (imdisex). The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Ontario Budget 2000 – p. 86
ba01.mpr:	6000.00	39.8%	Ontario Economic Outlook and Fiscal Review 2000

```
ba02.mpr:      6120.00       2.0%   Grown from ba01.mpr using
                                    CPION=1.020
ba03.mpr:      6230.16       1.8%   Grown from ba02.mpr using
                                    CPION=1.018
ba04.mpr:      6348.53       1.9%   Grown from ba03.mpr using
                                    CPION=1.019
ba05.mpr:      6469.15       1.9%   Grown from ba04.mpr using
                                    CPION=1.019
```

OMAXET   Ont. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 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
```

```
ba86.mpr:   1651.00     8.0%   Federal Income Tax 1986
                                (ONT) - Schedule 1
ba87.mpr:   1974.00    19.6%   Federal Income Tax 1987
                                (ONT) - Schedule 1
ba88.mpr:   3248.00    64.5%   Federal Income Tax 1988
                                (ONT) - Schedule 1
ba89.mpr:   3402.00     4.7%   Federal Income Tax 1989
                                (ONT) - Schedule 1
ba90.mpr:   3510.00     3.2%   Federal Income Tax 1990
                                (ONT) - Schedule 1
ba91.mpr:   3587.00     2.2%   1991 Federal Income Tax
                                (ONT) - Schedule 1
ba92.mpr:   3626.00     1.1%   1992 Federal Income Tax
                                (ONT) - Schedule 1
ba93.mpr:   3628.00     0.1%   1993 Federal Income Tax
                                (ONT) - Schedule 1
ba94.mpr:   3628.00     0.0%   1994 Federal Income Tax
                                (ONT) - Schedule 1
ba95.mpr:   3628.00     0.0%   1995 Ontario Income Tax -
                                Schedule 1
ba96.mpr:   3628.00     0.0%   1996 Ontario Income Tax -
                                Schedule 1
ba97.mpr:   4078.00    12.4%   1997 Ontario Income Tax -
                                Schedule 1
ba98.mpr:   4555.00    11.7%   1998 Income Tax (ONT) -
                                page 3
ba99.mpr:   4957.00     8.8%   1999 Income Tax (ONT) -
                                T1 General - Schedule ON428
ba00.mpr:   5231.00     5.5%   Ontario Budget 2000 - p. 86
ba01.mpr:   5373.00     2.7%   Grown from ba00.mpr using
                                NONE=1.0000
ba02.mpr:   5373.00     0.0%   Grown from ba01.mpr using
                                NONE=1.0000
ba03.mpr:   5373.00     0.0%   Grown from ba02.mpr using
                                NONE=1.0000
ba04.mpr:   5373.00     0.0%   Grown from ba03.mpr using
                                NONE=1.0000
ba05.mpr:   5373.00     0.0%   Grown from ba04.mpr using
                                NONE=1.0000
```

```
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       --     Not in effect
ba95.mpr:        0.00       --     Not in effect
ba96.mpr:        0.00       --     Not in effect
ba97.mpr:        0.00       --     Not in effect
ba98.mpr:        0.00       --     Not in effect
ba99.mpr:        0.00       --     Not in effect
ba00.mpr:        0.00       --     Grown from ba99.mpr using
                                   CPION=1.014
ba01.mpr:        0.00       --     Grown from ba00.mpr using
                                   CPION=1.025
ba02.mpr:        0.00       --     Grown from ba01.mpr using
                                   CPION=1.020
ba03.mpr:        0.00       --     Grown from ba02.mpr using
                                   CPION=1.018
ba04.mpr:        0.00       --     Grown from ba03.mpr using
                                   CPION=1.019
ba05.mpr:        0.00       --     Grown from ba04.mpr using
                                   CPION=1.019
```

OMXM   Ont. married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 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              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr:  6140.00              --    Ontario Budget 2000 - p. 86
 ba01.mpr:  6293.50            2.5%    Grown from ba00.mpr using
                                       CPION=1.025
 ba02.mpr:  6419.37            2.0%    Grown from ba01.mpr using
                                       CPION=1.020
 ba03.mpr:  6534.92            1.8%    Grown from ba02.mpr using
                                       CPION=1.018
 ba04.mpr:  6659.08            1.9%    Grown from ba03.mpr using
                                       CPION=1.019
 ba05.mpr:  6785.60            1.9%    Grown from ba04.mpr using
                                       CPION=1.019
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Ontario Budget 2000 - p. 86
ba01.mpr:	629.35	2.5%	Grown from ba00.mpr using CPION=1.025
ba02.mpr:	641.94	2.0%	Grown from ba01.mpr using CPION=1.020

```
 ba03.mpr:     653.49        1.8%   Grown from ba02.mpr using
                                    CPION=1.018
 ba04.mpr:     665.91        1.9%   Grown from ba03.mpr using
                                    CPION=1.019
 ba05.mpr:     678.56        1.9%   Grown from ba04.mpr using
                                    CPION=1.019
```

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

Function	Description
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%   Ontario GAINS-A, Government
                                of Ontario
ba99.mpr:       996.00          0.0%   Ontario GAINS-A, Government
                                of Ontario
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
ba02.mpr:       996.00          0.0%   Grown from ba01.mpr using
                                DEFAULT=1.0000
ba03.mpr:       996.00          0.0%   Grown from ba02.mpr using
                                DEFAULT=1.0000
ba04.mpr:       996.00          0.0%   Grown from ba03.mpr using
                                DEFAULT=1.0000
ba05.mpr:       996.00          0.0%   Grown from ba04.mpr using
                                DEFAULT=1.0000
```

ONTFPTG   Ontario property tax grant (fraction of rent)

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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

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	--	Not in effect

```
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     0.00              --     Grown from ba99.mpr using
                         DEFAULT=1.0000
 ba01.mpr:     0.00              --     Grown from ba00.mpr using
                         DEFAULT=1.0000
 ba02.mpr:     0.00              --     Grown from ba01.mpr using
                         DEFAULT=1.0000
 ba03.mpr:     0.00              --     Grown from ba02.mpr using
                         DEFAULT=1.0000
 ba04.mpr:     0.00              --     Grown from ba03.mpr using
                         DEFAULT=1.0000
 ba05.mpr:     0.00              --     Grown from ba04.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%   Ontario GAINS-A, Government
                                   of Ontario
ba99.mpr:     996.00        0.0%   Ontario GAINS-A, Government
                                   of Ontario
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
ba02.mpr:     996.00        0.0%   Grown from ba01.mpr using
                                   DEFAULT=1.0000
ba03.mpr:     996.00        0.0%   Grown from ba02.mpr using
                                   DEFAULT=1.0000
ba04.mpr:     996.00        0.0%   Grown from ba03.mpr using
                                   DEFAULT=1.0000
ba05.mpr:     996.00        0.0%   Grown from ba04.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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000

```
 ba03.mpr:     0.00              --     Grown from ba02.mpr using
                                 DEFAULT=1.0000
 ba04.mpr:     0.00              --     Grown from ba03.mpr using
                                 DEFAULT=1.0000
 ba05.mpr:     0.00              --     Grown from ba04.mpr using
                                 DEFAULT=1.0000
```

OPCRA   Ontario property tax college residence amount

DESCRIPTION

This amount can be claimed by a filer if a college residence has been occupied.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

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%   Federal Income Tax T1C (ONT)
                                     1997
ba98.mpr:     25.00          0.0%   Federal Income Tax T1C (ONT)
                                     1998
ba99.mpr:     25.00          0.0%   Federal Income Tax T1C (ONT)
                                     - 1999
ba00.mpr:     25.00          0.0%   Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:     25.00          0.0%   Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:     25.00          0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:     25.00          0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:     25.00          0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:     25.00          0.0%   Grown from ba04.mpr using
                                     NONE=1.0000
```

OPNTCR   Ont. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06370	--	Ontario Budget 2000 - p. 85
ba01.mpr:	0.06200	-2.7%	Ontario Budget 2000 - p. 85
ba02.mpr:	0.06200	0.0%	Copied from ba01.mpr
ba03.mpr:	0.06200	0.0%	Copied from ba02.mpr
ba04.mpr:	0.06200	0.0%	Copied from ba03.mpr
ba05.mpr:	0.06200	0.0%	Copied from ba04.mpr

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%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1998

```
ba99.mpr:     0.10000      0.0%   Federal Income Tax T1C (ONT)
                           - 1999
ba00.mpr:     0.10000      0.0%   Copied from ba99.mpr
ba01.mpr:     0.10000      0.0%   Copied from ba00.mpr
ba02.mpr:     0.10000      0.0%   Copied from ba01.mpr
ba03.mpr:     0.10000      0.0%   Copied from ba02.mpr
ba04.mpr:     0.10000      0.0%   Copied from ba03.mpr
ba05.mpr:     0.10000      0.0%   Copied from ba04.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

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C (ONT)
                                   1997
ba98.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   1998
ba99.mpr:     250.00        0.0%   Federal Income Tax T1C (ONT)
                                   - 1999
ba00.mpr:     250.00        0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:     250.00        0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:     250.00        0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     250.00        0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     250.00        0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     250.00        0.0%   Grown from ba04.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%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1998

```
 ba99.mpr:     0.20000      0.0%   Federal Income Tax T1C (ONT)
                           - 1999
 ba00.mpr:     0.20000      0.0%   Copied from ba99.mpr
 ba01.mpr:     0.20000      0.0%   Copied from ba00.mpr
 ba02.mpr:     0.20000      0.0%   Copied from ba01.mpr
 ba03.mpr:     0.20000      0.0%   Copied from ba02.mpr
 ba04.mpr:     0.20000      0.0%   Copied from ba03.mpr
 ba05.mpr:     0.20000      0.0%   Copied from ba04.mpr
```

OPSIOPT   Ontario property/sales tax credit income concept

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            --     OPTION
ba97.mpr:     2            --     OPTION
ba98.mpr:     2            --     OPTION
ba99.mpr:     2            --     OPTION
ba00.mpr:     2            --     Copied from ba99.mpr
ba01.mpr:     2            --     Copied from ba00.mpr
ba02.mpr:     2            --     Copied from ba01.mpr
ba03.mpr:     2            --     Copied from ba02.mpr
ba04.mpr:     2            --     Copied from ba03.mpr
ba05.mpr:     2            --     Copied from ba04.mpr
```

OPSMAX   Ontario property/sales tax credit maximum

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%   Federal Income Tax T1C (ONT)
                                    1997
ba98.mpr:      1000.00       0.0%   Federal Income Tax T1C (ONT)
                                    1998
ba99.mpr:      1000.00       0.0%   Federal Income Tax T1C (ONT)
                                    - 1999
ba00.mpr:      1000.00       0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:      1000.00       0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      1000.00       0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      1000.00       0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      1000.00       0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      1000.00       0.0%   Grown from ba04.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

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Copied from ba99.mpr
ba01.mpr:	0.00	--	Copied from ba00.mpr
ba02.mpr:	0.00	--	Copied from ba01.mpr
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

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]   Federal Income Tax T1C (ONT)
                                     1997
ba98.mpr:                   [Same]   Federal Income Tax T1C (ONT)
                                     1998
ba99.mpr:     3             [Rows]   Federal Income Tax T1C (ONT)
                                     - 1999
         0          0    0.750
       300      (225)    0.500
      1000      (575)    0.333
ba00.mpr:                   [Same]   Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:                   [Same]   Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:                   [Same]   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:                   [Same]   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:                   [Same]   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:                   [Same]   Grown from ba04.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%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) 1998

```
ba99.mpr:      1000.00      33.3%   Federal Income Tax T1C (ONT)
                                    - 1999
ba00.mpr:      1000.00       0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:      1000.00       0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      1000.00       0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      1000.00       0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      1000.00       0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      1000.00       0.0%   Grown from ba04.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%   Federal Income Tax T1C (Ont)
                                        TC-1996
     ba97.mpr:     0.48000     -14.3%   Federal Income Tax T1C (ONT)
                                        TC-1997
     ba98.mpr:     0.42750     -10.9%   Federal Income Tax T1C (ONT)
                                        TC - 1998
     ba99.mpr:     0.39500      -7.6%   Federal Income Tax T1C (ONT)
                                        TC - 1999
     ba00.mpr:     0.00000        --    Not in effect
     ba01.mpr:     0.00000        --    Copied from ba00.mpr
     ba02.mpr:     0.00000        --    Copied from ba01.mpr
     ba03.mpr:     0.00000        --    Copied from ba02.mpr
     ba04.mpr:     0.00000        --    Copied from ba03.mpr
     ba05.mpr:     0.00000        --    Copied from ba04.mpr
```

OPTX   Ont. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Source

```
 ba84.mpr:     1          [Rows]   Not in effect
          0      0.0000   0.000000
 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]   Not in effect
 ba98.mpr:                [Same]   Not in effect
 ba99.mpr:                [Same]   Not in effect
 ba00.mpr:     3          [Rows]   Ontario Budget 2000 - p. 85
          0      0.0000   0.063700
      30004 (1911.2548)   0.096200
      60009 (4797.7358)   0.111600
 ba01.mpr:     3          [Rows]   Ontario Budget 2000 - p. 85
          0      0.0000   0.062000
      30004 (1860.2480)   0.092400
      60009 (4632.7100)   0.111600
 ba02.mpr:     3          [Rows]   Grown from ba01.mpr using
                          CPION=1.020
          0      0.0000   0.062000
      30604 (1897.4480)   0.092400
      61209 (4725.3500)   0.111600
```

```
  ba03.mpr:     3                [Rows]   Grown from ba02.mpr using
                                          CPION=1.018
             0     0.0000   0.062000
        31155 (1931.6100)   0.092400
        62311 (4810.4244)   0.111600
  ba04.mpr:     3                [Rows]   Grown from ba03.mpr using
                                          CPION=1.019
             0     0.0000   0.062000
        31747 (1968.3140)   0.092400
        63495 (4901.8292)   0.111600
  ba05.mpr:     3                [Rows]   Grown from ba04.mpr using
                                          CPION=1.019
             0     0.0000   0.062000
        32350 (2005.7000)   0.092400
        64701 (4994.9324)   0.111600
```

OPYTAX   Estimate of previous year's Ontario taxes

DESCRIPTION

This parameter estimates the previous year's taxes. The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). People who paid over 0$ in taxes would get a minimum rebate of OTXDVMIN. The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

  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         --     Not in effect
ba98.mpr:      0.00000         --     Not in effect
ba99.mpr:      0.00000         --     Not in effect
ba00.mpr:      1.00392         --     Statistics Canada SPSM
                             calculation
ba01.mpr:      0.00000         --     Not in effect
ba02.mpr:      0.00000         --     Copied from ba01.mpr
ba03.mpr:      0.00000         --     Copied from ba02.mpr
ba04.mpr:      0.00000         --     Copied from ba03.mpr
ba05.mpr:      0.00000         --     Copied from ba04.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

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:	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	--	OPTION
ba97.mpr:	3	--	OPTION
ba98.mpr:	3	--	OPTION
ba99.mpr:	3	--	OPTION
ba00.mpr:	3	--	Copied from ba99.mpr
ba01.mpr:	3	--	Copied from ba00.mpr
ba02.mpr:	3	--	Copied from ba01.mpr
ba03.mpr:	3	--	Copied from ba02.mpr
ba04.mpr:	3	--	Copied from ba03.mpr
ba05.mpr:	3	--	Copied from ba04.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%	Federal Income Tax T1C (ONT) Seniors 1997
ba98.mpr:	500.00	0.0%	Federal Income Tax T1C (ONT) Seniors 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	500.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
 ba03.mpr:     500.00          0.0%   Grown from ba02.mpr using
                               NONE=1.0000
 ba04.mpr:     500.00          0.0%   Grown from ba03.mpr using
                               NONE=1.0000
 ba05.mpr:     500.00          0.0%   Grown from ba04.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

Function   **Description**

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        --     Not in effect
ba97.mpr:      0.00000        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.00000        --     Copied from ba99.mpr
ba01.mpr:      0.00000        --     Copied from ba00.mpr
ba02.mpr:      0.00000        --     Copied from ba01.mpr
ba03.mpr:      0.00000        --     Copied from ba02.mpr
ba04.mpr:      0.00000        --     Copied from ba03.mpr
ba05.mpr:      0.00000        --     Copied from ba04.mpr
```

OSSML   Ontario surtax first cut-in level

DESCRIPTION

The amount of Ontario Provincial Income Tax above which the surtax rate (OSSMR) is
applied. In 1984, the Ontario Social Services Maintenance Tax is simulated using this rate.
This parameter is also used, where appropriate, to simulate the Ontario Fair Share Health
Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 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)
                                  TC-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%   Federal Income Tax T1C (ONT)
                                  TC-1997
ba98.mpr:     4057.50    -10.9%   Federal Income Tax T1C (ONT)
                                  TC-1998
ba99.mpr:     3750.00     -7.6%   Federal Income Tax T1C (ONT)
                                  TC - 1999
ba00.mpr:     3561.00     -5.0%   Ontario Budget 2000 - p. 87
ba01.mpr:     3466.00     -2.7%   Ontario Budget 2000 - p. 87
ba02.mpr:     3535.32      2.0%   Grown from ba01.mpr using
                                  CPION=1.020
ba03.mpr:     3598.96      1.8%   Grown from ba02.mpr using
                                  CPION=1.018
ba04.mpr:     3667.34      1.9%   Grown from ba03.mpr using
                                  CPION=1.019
ba05.mpr:     3737.02      1.9%   Grown from ba04.mpr using
                                  CPION=1.019
```

OSSML2   Ontario surtax second cut-in level

DESCRIPTION

The amount of Ontario Provincial Income Tax above which the second surtax rate
(OSSMR2) is applied. This parameter is also used, where appropriate, to simulate the
Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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) TC-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%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	5217.50	-15.6%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	4681.00	-10.3%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	4468.00	-4.6%	Ontario Budget 2000 - p. 87
ba01.mpr:	4373.00	-2.1%	Ontario Budget 2000 - p. 87
ba02.mpr:	4460.46	2.0%	Grown from ba01.mpr using CPION=1.020
ba03.mpr:	4540.75	1.8%	Grown from ba02.mpr using CPION=1.018

```
 ba04.mpr:     4627.02       1.9%    Grown from ba03.mpr using
                                     CPION=1.019
 ba05.mpr:     4714.93       1.9%    Grown from ba04.mpr using
                                     CPION=1.019
```

__OSSMR__   Ontario surtax first level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax exceeding OSSML to calculate the
Ontario surtax. This parameter is also used, where appropriate, to simulate the Ontario Fair
Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
 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%    Federal Income Tax T1C (ONT)
                                     TC-1997
ba98.mpr:      0.20000       0.0%    Federal Income Tax T1C (ONT)
                                     TC - 1998
ba99.mpr:      0.20000       0.0%    Federal Income Tax T1C (ONT)
                                     TC - 1999
ba00.mpr:      0.20000       0.0%    Ontario Budget Papers 1999,
                                     p.84
ba01.mpr:      0.20000       0.0%    Copied from ba00.mpr
ba02.mpr:      0.20000       0.0%    Copied from ba01.mpr
ba03.mpr:      0.20000       0.0%    Copied from ba02.mpr
ba04.mpr:      0.20000       0.0%    Copied from ba03.mpr
ba05.mpr:      0.20000       0.0%    Copied from ba04.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.

This parameter is used, where appropriate, to simulate the Ontario Fair Share Health Care
Levy which is a basic surtax calculation.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	0.33000	26.9%	Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	0.36000	9.1%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	0.36000	0.0%	Ontario Budget Papers 1999, p.84
ba01.mpr:	0.36000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.36000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.36000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.36000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.36000	0.0%	Copied from ba04.mpr

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%	Federal Income Tax T1C (ONT) Seniors 1997

```
ba98.mpr:     0.04000       0.0%   Federal Income Tax T1C (ONT)
                                   Seniors 1998
ba99.mpr:     0.04000       0.0%   Federal Income Tax T1C (ONT)
                                   - 1999
ba00.mpr:     0.04000       0.0%   Copied from ba99.mpr
ba01.mpr:     0.04000       0.0%   Copied from ba00.mpr
ba02.mpr:     0.04000       0.0%   Copied from ba01.mpr
ba03.mpr:     0.04000       0.0%   Copied from ba02.mpr
ba04.mpr:     0.04000       0.0%   Copied from ba03.mpr
ba05.mpr:     0.04000       0.0%   Copied from ba04.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%   Federal Income Tax T1C (ONT)
                                 1997
ba98.mpr:     100.00      0.0%   Federal Income Tax T1C (ONT)
                                 1998
ba99.mpr:     100.00      0.0%   Federal Income Tax T1C (ONT)
                                 - 1999
ba00.mpr:     100.00      0.0%   Grown from ba99.mpr using
                                 NONE=1.0000
ba01.mpr:     100.00      0.0%   Grown from ba00.mpr using
                                 NONE=1.0000
ba02.mpr:     100.00      0.0%   Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:     100.00      0.0%   Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:     100.00      0.0%   Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:     100.00      0.0%   Grown from ba04.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%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	50.00	0.0%	Grown from ba99.mpr using NONE=1.0000

```
ba01.mpr:      50.00        0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:      50.00        0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:      50.00        0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:      50.00        0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:      50.00        0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

OSTCFLAG   Ontario seniors tax credit claimed flag

DESCRIPTION

When the parameter OSTCFLAG is set to 1, the Ontario Tax Credits for Seniors are
calculated.

CROSS REFERENCE

Function   **Description**

txont   Compute provincial taxes for Ontario

VALUES

File/Year   Value   Growth Source

```
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              --    FLAG
ba98.mpr:      1              --    FLAG
ba99.mpr:      1              --    FLAG
ba00.mpr:      1              --    Copied from ba99.mpr
ba01.mpr:      1              --    Copied from ba00.mpr
ba02.mpr:      1              --    Copied from ba01.mpr
ba03.mpr:      1              --    Copied from ba02.mpr
ba04.mpr:      1              --    Copied from ba03.mpr
ba05.mpr:      1              --    Copied from ba04.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".

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%    Federal Income Tax T1C (ONT)
                                    Seniors 1997
ba98.mpr:     22000.00      0.0%    Federal Income Tax T1C (ONT)
                                    Seniors 1998
ba99.mpr:     22000.00      0.0%    Federal Income Tax T1C (ONT)
                                    - 1999
ba00.mpr:     22000.00      0.0%    Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:     22000.00      0.0%    Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:     22000.00      0.0%    Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:     22000.00      0.0%    Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:     22000.00      0.0%    Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:     22000.00      0.0%    Grown from ba04.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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.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%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT) - 1999

```
ba00.mpr:       0.02000         0.0%    Copied from ba99.mpr
ba01.mpr:       0.02000         0.0%    Copied from ba00.mpr
ba02.mpr:       0.02000         0.0%    Copied from ba01.mpr
ba03.mpr:       0.02000         0.0%    Copied from ba02.mpr
ba04.mpr:       0.02000         0.0%    Copied from ba03.mpr
ba05.mpr:       0.02000         0.0%    Copied from ba04.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%   Federal Income Tax T1C (ONT)
                                    1997
ba98.mpr:      100.00        0.0%   Federal Income Tax T1C (ONT)
                                    1998
ba99.mpr:      100.00        0.0%   Federal Income Tax T1C (ONT)
                                    - 1999
ba00.mpr:      100.00        0.0%   Grown from ba99.mpr using
                                    NONE=1.0000
ba01.mpr:      100.00        0.0%   Grown from ba00.mpr using
                                    NONE=1.0000
ba02.mpr:      100.00        0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      100.00        0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      100.00        0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      100.00        0.0%   Grown from ba04.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%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	4000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	4000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	4000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	4000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	4000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	4000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

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:	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) TC-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%   Federal Income Tax T1C (ONT)
                                 TC-1997
ba98.mpr:     160.50     -6.1%   Federal Income Tax T1C (ONT)
                                 TC-1998
ba99.mpr:     160.00     -0.3%   Federal Income Tax T1C (ONT)
                                 TC - 1999
ba00.mpr:     156.00     -2.5%   Ontario Budget 2000 - p. 87
ba01.mpr:     152.00     -2.6%   Ontario Budget 2000 - p. 87
ba02.mpr:     155.04      2.0%   Grown from ba01.mpr using
                                 CPION=1.020
ba03.mpr:     157.83      1.8%   Grown from ba02.mpr using
                                 CPION=1.018
ba04.mpr:     160.83      1.9%   Grown from ba03.mpr using
                                 CPION=1.019
ba05.mpr:     163.89      1.9%   Grown from ba04.mpr using
                                 CPION=1.019
```

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)
                               TC-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%    Federal Income Tax T1C (ONT)
                               TC-1997
ba98.mpr:    328.00          -1.8%    Federal Income Tax T1C (ONT)
                               TC-1998
ba99.mpr:    325.00          -0.9%    Federal Income Tax T1C (ONT)
                               TC - 1999
ba00.mpr:    317.00          -2.5%    Ontario Budget 2000 - p. 87
ba01.mpr:    309.00          -2.5%    Ontario Budget 2000 - p. 87
ba02.mpr:    315.18           2.0%    Grown from ba01.mpr using
                               CPION=1.020
ba03.mpr:    320.85           1.8%    Grown from ba02.mpr using
                               CPION=1.018
ba04.mpr:    326.95           1.9%    Grown from ba03.mpr using
                               CPION=1.019
ba05.mpr:    333.16           1.9%    Grown from ba04.mpr using
                               CPION=1.019
```

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) TC-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%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	328.00	-1.8%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	325.00	-0.9%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	317.00	-2.5%	Ontario Budget 2000 - p. 87
ba01.mpr:	309.00	-2.5%	Ontario Budget 2000 - p. 87
ba02.mpr:	315.18	2.0%	Grown from ba01.mpr using CPION=1.020

```
ba03.mpr:     320.85        1.8%   Grown from ba02.mpr using
                                   CPION=1.018
ba04.mpr:     326.95        1.9%   Grown from ba03.mpr using
                                   CPION=1.019
ba05.mpr:     333.16        1.9%   Grown from ba04.mpr using
                                   CPION=1.019
```

OTRF   Ontario tax reduction Ontario tax multiplier

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%   Federal Income Tax T1C (ONT)
                                    TC-1997
ba98.mpr:     1.00000        0.0%   Federal Income Tax T1C (ONT)
                                    TC - 1998
ba99.mpr:     1.00000        0.0%   Federal Income Tax T1C (ONT)
                                    TC - 1999
ba00.mpr:     1.00000        0.0%   Copied from ba99.mpr
ba01.mpr:     1.00000        0.0%   Copied from ba00.mpr
ba02.mpr:     1.00000        0.0%   Copied from ba01.mpr
ba03.mpr:     1.00000        0.0%   Copied from ba02.mpr
ba04.mpr:     1.00000        0.0%   Copied from ba03.mpr
ba05.mpr:     1.00000        0.0%   Copied from ba04.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%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	2.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	2.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	2.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	2.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	2.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	2.00000	0.0%	Copied from ba04.mpr

OTXDVMAX Maximum taxpayer dividend

DESCRIPTION

The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum

(OTXDVMAX). People who paid over 0$ in taxes would get a minimum rebate of
OTXDVMIN. The benefit is included in refundable tax credits. Since it is based on the
previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged
effect.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Ontario Budget 2000, p. 84
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

OTXDVMIN   Minimum taxpayer dividend for people with non-zero taxes

DESCRIPTION

This represents the minimum amount of the taxpayer dividend for people who paid over 0$ in taxes. The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	25.00	--	Ontario Budget 2000, p. 84
ba01.mpr:	0.00	--	Not in effect

```
    ba02.mpr:      0.00                  --     Grown from ba01.mpr using
                                NONE=1.0000
    ba03.mpr:      0.00                  --     Grown from ba02.mpr using
                                NONE=1.0000
    ba04.mpr:      0.00                  --     Grown from ba03.mpr using
                                NONE=1.0000
    ba05.mpr:      0.00                  --     Grown from ba04.mpr using
                                NONE=1.0000
```

OTXFLG　　　Ont. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Ontario taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function　　　　　**Description**

txont　　　　　Compute provincial taxes for Ontario

VALUES

File/Year　　　　Value　　　Growth Source

```
    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:     1             --    Ontario Budget 2000 - p. 85
ba01.mpr:     1             --    Ontario Budget 2000 - p. 85
ba02.mpr:     1             --    Copied from ba01.mpr
ba03.mpr:     1             --    Copied from ba02.mpr
ba04.mpr:     1             --    Copied from ba03.mpr
ba05.mpr:     1             --    Copied from ba04.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.

OUTMRSFRAC   Variant results file preserves fractional part

DESCRIPTION

This control parameter can be used to preserve the fractional part (if present) of all variables written to the model results (MRS) file. If this flag is off, all output values are converted to integers before being written to the results file. If this flag is turned on, the fractional part of the output variables will be retained, and there will be no differences between base MRS variables and modelled variables for an identical run. This flag may result in a significant increase in the size of the model results file.

OUTMRSVARS   Variant results file variables [string]

DESCRIPTION

This control parameter contains a list of tax/transfer calculated variables whose variant values will be recorded in the file named OUTVARMRS if the variant results file facility has been activated by OUTMRSFLAG. Only variant tax/transfer variables (that is, those that begin with "ct" or "im") or user variables can be recorded in a results file.

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. The existing SAS file must have been created using the 6.03 library engine. 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 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.

OYPNDL   Ont. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as an Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source	
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            --     Not in effect
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     0.00            --     Not in effect
ba00.mpr:     1000.00         --     Ontario Budget 2000 - p. 86
ba01.mpr:     1000.00        0.0%    Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:     1000.00        0.0%    Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:     1000.00        0.0%    Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:     1000.00        0.0%    Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:     1000.00        0.0%    Grown from ba04.mpr using
                                     NONE=1.0000
```

PAMTOPT   P.E.I. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG = 1), there are three options as to how to calculate the provincial minimum tax.

When PAMTOPT is set to 1, then no provincial alternative minimum tax is calculated.

When PAMTOPT is set to 2, then a percentage (PAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

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           --    Not in effect
 ba98.mpr:    1           --    Not in effect
 ba99.mpr:    1           --    Not in effect
 ba00.mpr:    1           --    Copied from ba99.mpr
 ba01.mpr:    1           --    User option
 ba02.mpr:    1           --    Copied from ba01.mpr
 ba03.mpr:    1           --    Copied from ba02.mpr
 ba04.mpr:    1           --    Copied from ba03.mpr
 ba05.mpr:    1           --    Copied from ba04.mpr
```

PAMTPCTF P.E.I. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and
PAMTOPT is set to 2, then a percentage (PAMTPCTF) of the additional federal tax due to

the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 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         --    Not in effect
 ba98.mpr:     0.00000         --    Not in effect
 ba99.mpr:     0.00000         --    Not in effect
 ba00.mpr:     0.00000         --    Copied from ba99.mpr
 ba01.mpr:     0.00000         --    Not in effect
 ba02.mpr:     0.00000         --    Copied from ba01.mpr
 ba03.mpr:     0.00000         --    Copied from ba02.mpr
 ba04.mpr:     0.00000         --    Copied from ba03.mpr
 ba05.mpr:     0.00000         --    Copied from ba04.mpr
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Copied from ba01.mpr

```
ba03.mpr:      0.00000        --    Copied from ba02.mpr
ba04.mpr:      0.00000        --    Copied from ba03.mpr
ba05.mpr:      0.00000        --    Copied from ba04.mpr
```

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**

txcalc   Calculate federal income tax
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            --    Federal Income Tax 1997 -
                                Line 251
ba98.mpr:    1            --    Federal Income Tax 1998 -
                                Line 251
ba99.mpr:    1            --    Federal Income Tax 1999 -
                                Line 251
ba00.mpr:    1            --    Copied from ba99.mpr
ba01.mpr:    1            --    Copied from ba00.mpr
ba02.mpr:    1            --    Copied from ba01.mpr
ba03.mpr:    1            --    Copied from ba02.mpr
ba04.mpr:    1            --    Copied from ba03.mpr
ba05.mpr:    1            --    Copied from ba04.mpr
```

PAXM   P.E.I. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
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          --    Not in effect
ba98.mpr:    0.00          --    Not in effect
ba99.mpr:    0.00          --    Not in effect
ba00.mpr:    3531.00        --    Not in effect (non-zero to
                                  grow for 2001)
ba01.mpr:    3531.00       0.0%  Grown from ba00.mpr using
                                  CPIPE=1.000
ba02.mpr:    3531.00       0.0%  Grown from ba01.mpr using
                                  CPIPE=1.000
ba03.mpr:    3531.00       0.0%  Grown from ba02.mpr using
                                  CPIPE=1.000
ba04.mpr:    3531.00       0.0%  Grown from ba03.mpr using
                                  CPIPE=1.000
ba05.mpr:    3531.00       0.0%  Grown from ba04.mpr using
                                  CPIPE=1.000
```

PAXPI   P.E.I. 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
provincial age tax credit. The parameter is only used when the Prince Edward Island
provincial tax on taxable income is calculated (PTXFLG = 1).

See also impatxc, PAXM, PAXRR, and PAXTD.

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:	0.00000	--	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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	1.00000	--	P.E.I. Budget 00
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

PAXRR   P.E.I. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (PAXTD) which will be deducted from the provincial non-refundable age tax credit amount (PAXM). The parameter is only used when the Prince Edward Island provincial tax on taxable income is calculated (PTXFLG = 1).

See also impatxc, PAXTD, PAXPI.

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:	0.00000	--	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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.15000	--	P.E.I. Budget 00
ba02.mpr:	0.15000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.15000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

PAXTD   P.E.I. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is
above the value of this parameter. The parameter is only used when the Prince Edward Island

provincial tax on taxable income is calculated (PTXFLG = 1).

See also impatxc, PAXRR, PAXPI

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

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                --     Not in effect
 ba98.mpr:     0.00                --     Not in effect
 ba99.mpr:     0.00                --     Not in effect
 ba00.mpr:     26284.00            --     Not in effect (non-zero to
                              grow for 2001)
 ba01.mpr:     26284.00          0.0%   Grown from ba00.mpr using
                              CPIPE=1.000
 ba02.mpr:     26284.00          0.0%   Grown from ba01.mpr using
                              CPIPE=1.000
 ba03.mpr:     26284.00          0.0%   Grown from ba02.mpr using
                              CPIPE=1.000
```

```
ba04.mpr:     26284.00      0.0%   Grown from ba03.mpr using
                              CPIPE=1.000
ba05.mpr:     26284.00      0.0%   Grown from ba04.mpr using
                              CPIPE=1.000
```

PBXM P.E.I. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Prince Edward Island tax is calculated as a tax on taxable income. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

Function **Description**

txpei Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 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          --    Not in effect
 ba98.mpr:     0.00          --    Not in effect
 ba99.mpr:     0.00          --    Not in effect
```

```
     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          --    Not in effect
     ba98.mpr:     0.00          --    Not in effect
     ba99.mpr:     0.00          --    Not in effect (non-zero to
                                grow for 2000)
```

```
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           --    Not in effect
ba98.mpr:     0.00           --    Not in effect
ba99.mpr:     0.00           --    Not in effect
ba00.mpr:     2386.00        --    Not in effect (non-zero to
                             grow for 2001)
ba01.mpr:     2386.00       0.0%   Grown from ba00.mpr using
                             CPIPE=1.000
ba02.mpr:     2386.00       0.0%   Grown from ba01.mpr using
                             CPIPE=1.000
ba03.mpr:     2386.00       0.0%   Grown from ba02.mpr using
                             CPIPE=1.000
ba04.mpr:     2386.00       0.0%   Grown from ba03.mpr using
                             CPIPE=1.000
ba05.mpr:     2386.00       0.0%   Grown from ba04.mpr using
                             CPIPE=1.000
```

PCGTCFLG   P.E.I. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Prince Edward Island Caregiver Tax Credit (impcgtc) is activated by
the flag PCGTCFLG.

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than
spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is PCGTC. Based on the results of a study pertaining to the
presence of elderly parents within the economic family, a take-up rate PCGTCTC was
determined. The take up rate is based on the age of a potential parent, assigned to individuals
with idefrh =3, according to SCF data. Users have access to a take-up rate PCGTCTK based
on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of
PCGTCTD.

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Copied from ba99.mpr
ba01.mpr:	1	--	P.E.I. Budget 00
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

This is the first take-up rate used in the calculation of Prince Edward Island's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	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]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect

```
ba00.mpr:                   [Same]    Copied from ba99.mpr
ba01.mpr:     5            [Rows]    Value based on SCF 1996
          60    0.870   (-0.0010)
          70    0.860    (0.0000)
          80    0.860   (-0.0130)
          90    0.730    (0.0270)
         100    1.000    (0.0270)
ba02.mpr:                   [Same]    Copied from ba01.mpr
ba03.mpr:                   [Same]    Copied from ba02.mpr
ba04.mpr:                   [Same]    Copied from ba03.mpr
ba05.mpr:                   [Same]    Copied from ba04.mpr
```

PCGTCTD   P.E.I. Caregiver Tax Credit Turn Down Income

DESCRIPTION

This is the turn down income of the Prince Edward Island Caregiver Tax Credit (impcgtc).
For more explanation see PCGTCFLG.

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

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

 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           --     Not in effect
ba98.mpr:     0.00           --     Not in effect
ba99.mpr:     0.00           --     Not in effect
ba00.mpr:     14046.00       --     Not in effect (non-zero to
                             grow for 2001)
ba01.mpr:     14046.00      0.0%   Grown from ba00.mpr using
                             CPIPE=1.000
ba02.mpr:     14046.00      0.0%   Grown from ba01.mpr using
                             CPIPE=1.000
ba03.mpr:     14046.00      0.0%   Grown from ba02.mpr using
                             CPIPE=1.000
ba04.mpr:     14046.00      0.0%   Grown from ba03.mpr using
                             CPIPE=1.000
ba05.mpr:     14046.00      0.0%   Grown from ba04.mpr using
                             CPIPE=1.000
```

PCGTCTK   P.E.I. Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income for the Prince Edward Island non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   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]   Not in effect
 ba98.mpr:                [Same]   Not in effect
 ba99.mpr:                [Same]   Not in effect
 ba00.mpr:                [Same]   Copied from ba99.mpr
 ba01.mpr:                [Same]   Not in effect
 ba02.mpr:                [Same]   Copied from ba01.mpr
 ba03.mpr:                [Same]   Copied from ba02.mpr
 ba04.mpr:                [Same]   Copied from ba03.mpr
 ba05.mpr:                [Same]   Copied from ba04.mpr
```

PCHATL1   P.E.I. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 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              --    Not in effect
 ba98.mpr:    0.00              --    Not in effect
 ba99.mpr:    0.00              --    Not in effect
 ba00.mpr:    0.00              --    Grown from ba99.mpr using
                     NONE=1.0000
 ba01.mpr:  200.00              --    P.E.I. Budget 00
 ba02.mpr:  200.00            0.0%    Grown from ba01.mpr using
                     NONE=1.0000
 ba03.mpr:  200.00            0.0%    Grown from ba02.mpr using
                     NONE=1.0000
 ba04.mpr:  200.00            0.0%    Grown from ba03.mpr using
                     NONE=1.0000
 ba05.mpr:  200.00            0.0%    Grown from ba04.mpr using
                     NONE=1.0000
```

PCHATR1   P.E.I. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (PCHATL1) that may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.09775	--	P.E.I. Budget 00
ba02.mpr:	0.09775	0.0%	Copied from ba01.mpr
ba03.mpr:	0.09775	0.0%	Copied from ba02.mpr
ba04.mpr:	0.09775	0.0%	Copied from ba03.mpr

```
ba05.mpr:      0.09775      0.0%    Copied from ba04.mpr
```

PCHATR2   P.E.I. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (PCHATL1) that may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.16675	--	P.E.I. Budget 00
ba02.mpr:	0.16675	0.0%	Copied from ba01.mpr

```
ba03.mpr:      0.16675        0.0%   Copied from ba02.mpr
ba04.mpr:      0.16675        0.0%   Copied from ba03.mpr
ba05.mpr:      0.16675        0.0%   Copied from ba04.mpr
```

PDTCR   P.E.I. dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the
Prince Edward Island dividend tax credit (impdtxc). The parameter is only used when the
provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 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        --    Not in effect
 ba98.mpr:      0.00000        --    Not in effect
 ba99.mpr:      0.00000        --    Not in effect
 ba00.mpr:      0.00000        --    Copied from ba99.mpr
```

```
ba01.mpr:    0.13333      --     P.E.I. Budget 00
ba02.mpr:    0.13333     0.0%    Copied from ba01.mpr
ba03.mpr:    0.13333     0.0%    Copied from ba02.mpr
ba04.mpr:    0.13333     0.0%    Copied from ba03.mpr
ba05.mpr:    0.13333     0.0%    Copied from ba04.mpr
```

PEDXPM   P.E.I. Education Amount per month

DESCRIPTION

Dollar amount multiplied by number of eligible months to determine the Prince Edward Island education tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 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              --     Not in effect
 ba98.mpr:    0.00              --     Not in effect
```

```
ba99.mpr:    0.00            --    Not in effect
ba00.mpr:    0.00            --    Grown from ba99.mpr using
                          NONE=1.0000
ba01.mpr:  200.00            --    P.E.I. Budget 00
ba02.mpr:  200.00           0.0%   Grown from ba01.mpr using
                          NONE=1.0000
ba03.mpr:  200.00           0.0%   Grown from ba02.mpr using
                          NONE=1.0000
ba04.mpr:  200.00           0.0%   Grown from ba03.mpr using
                          NONE=1.0000
ba05.mpr:  200.00           0.0%   Grown from ba04.mpr using
                          NONE=1.0000
```

PEMXM   P.E.I. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Prince Edward Island tax is calculated as a tax on taxable income. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

```
File/Year       Value     Growth Source

 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           --     Not in effect
ba98.mpr:    0.00           --     Not in effect
ba99.mpr:    0.00           --     Not in effect
ba00.mpr:    6140.00         --     Not in effect (non-zero to
                            grow for 2001)
ba01.mpr:    6140.00        0.0%   Grown from ba00.mpr using
                            CPIPE=1.000
ba02.mpr:    6140.00        0.0%   Grown from ba01.mpr using
                            CPIPE=1.000
ba03.mpr:    6140.00        0.0%   Grown from ba02.mpr using
                            CPIPE=1.000
ba04.mpr:    6140.00        0.0%   Grown from ba03.mpr using
                            CPIPE=1.000
ba05.mpr:    6140.00        0.0%   Grown from ba04.mpr using
                            CPIPE=1.000
```

PEMXMT   P.E.I. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	614.00	0.0%	Grown from ba00.mpr using CPIPE=1.000
ba02.mpr:	614.00	0.0%	Grown from ba01.mpr using CPIPE=1.000
ba03.mpr:	614.00	0.0%	Grown from ba02.mpr using CPIPE=1.000
ba04.mpr:	614.00	0.0%	Grown from ba03.mpr using CPIPE=1.000
ba05.mpr:	614.00	0.0%	Grown from ba04.mpr using CPIPE=1.000

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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.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
famod	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              --      Federal Child Tax Benefit
                                       Rules
ba97.mpr:      1              --      Federal Child Tax Benefit
                                       Rules
ba98.mpr:      1              --      Federal Child Tax Benefit
                                       Rules
ba99.mpr:      1              --      Federal Child Tax Benefit
                                       Rules
ba00.mpr:      1              --      Copied from ba99.mpr
ba01.mpr:      1              --      Copied from ba00.mpr
ba02.mpr:      1              --      Copied from ba01.mpr
ba03.mpr:      1              --      Copied from ba02.mpr
ba04.mpr:      1              --      Copied from ba03.mpr
ba05.mpr:      1              --      Copied from ba04.mpr
```

PLVCMAX   Maximum P.E.I. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Prince Edward Island labour sponsored funds tax credit (implvctc). The credit is derived as a proportion PLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value PLVCMAX.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

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:  1000.00            --     Federal Income Tax T1C (PEI)
                                     TC-1992
ba93.mpr:  1000.00           0.0%    Federal Income Tax T1C (PEI)
                                     TC-1993
ba94.mpr:  1000.00           0.0%    Federal Income Tax T1C (PEI)
                                     TC-1994
ba95.mpr:  1000.00           0.0%    Federal Income Tax T1C (PEI)
                                     TC-1995
ba96.mpr:   525.00         -47.5%    Federal Income Tax T1C (PEI)
                                     TC-1996
ba97.mpr:   525.00           0.0%    Federal Income Tax T1C (PEI)
                                     TC-1997
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     0.00            --     Not in effect
ba00.mpr:     0.00            --     Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:     0.00            --     Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:     0.00            --     Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:     0.00            --     Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:     0.00            --     Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:     0.00            --     Grown from ba04.mpr using
                                     NONE=1.0000
```

PLVCRT   Percent of P.E.I. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Prince Edward Island labour sponsored funds tax credit (implvctc).
The credit is derived as a proportion PLVCRT of the cost of the funds bought (idlabtxg) up
to a maximum value PLVCMAX.

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:     0.00000       --    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:     0.20000       --    Federal Income Tax T1C (PEI)
                            TC-1992
ba93.mpr:     0.20000      0.0%   Federal Income Tax T1C (PEI)
                            TC-1993
ba94.mpr:     0.20000      0.0%   Federal Income Tax T1C (PEI)
                            TC-1994
ba95.mpr:     0.20000      0.0%   Federal Income Tax T1C (PEI)
                            TC-1995
ba96.mpr:     0.15000     -25.0%  Federal Income Tax T1C (PEI)
                            TC-1996
ba97.mpr:     0.15000      0.0%   Federal Income Tax T1C (PEI)
                            TC-1997
ba98.mpr:     0.00000       --    Not in effect
ba99.mpr:     0.00000       --    Not in effect
ba00.mpr:     0.00000       --    Grown from ba99.mpr using
                            NONE=1.0000
ba01.mpr:     0.00000       --    Grown from ba00.mpr using
                            NONE=1.0000
ba02.mpr:     0.00000       --    Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:     0.00000       --    Grown from ba02.mpr using
                            NONE=1.0000
```

```
    ba04.mpr:    0.00000        --     Grown from ba03.mpr using
                                NONE=1.0000
    ba05.mpr:    0.00000        --     Grown from ba04.mpr using
                                NONE=1.0000
```

PMAXDX   P.E.I. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Prince Edward Island non-refundable disability tax
credit. It is given to all individuals with a positive value for imputed Disability Deduction
(imdisex). The parameter is only used when the provincial tax on taxable income is
calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

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

```
ba99.mpr:    0.00              --    Not in effect
ba00.mpr:    4293.00           --    Not in effect (non-zero to
                              grow for 2001)
ba01.mpr:    4293.00          0.0%  Grown from ba00.mpr using
                              CPIPE=1.000
ba02.mpr:    4293.00          0.0%  Grown from ba01.mpr using
                              CPIPE=1.000
ba03.mpr:    4293.00          0.0%  Grown from ba02.mpr using
                              CPIPE=1.000
ba04.mpr:    4293.00          0.0%  Grown from ba03.mpr using
                              CPIPE=1.000
ba05.mpr:    4293.00          0.0%  Grown from ba04.mpr using
                              CPIPE=1.000
```

PMAXET — P.E.I. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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          --    Not in effect
ba98.mpr:     0.00          --    Not in effect
ba99.mpr:     0.00          --    Not in effect
ba00.mpr:     0.00          --    Grown from ba99.mpr using
                          NONE=1.0000
ba01.mpr:     5000.00       --    P.E.I. Budget 00
ba02.mpr:     5000.00      0.0%   Grown from ba01.mpr using
                          NONE=1.0000
ba03.mpr:     5000.00      0.0%   Grown from ba02.mpr using
                          NONE=1.0000
ba04.mpr:     5000.00      0.0%   Grown from ba03.mpr using
                          NONE=1.0000
ba05.mpr:     5000.00      0.0%   Grown from ba04.mpr using
                          NONE=1.0000
```

PMXM   P.E.I. married amount

DESCRIPTION

This parameter represents the married tax credit when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	6140.00	0.0%	Grown from ba00.mpr using CPIPE=1.000
ba02.mpr:	6140.00	0.0%	Grown from ba01.mpr using CPIPE=1.000
ba03.mpr:	6140.00	0.0%	Grown from ba02.mpr using CPIPE=1.000
ba04.mpr:	6140.00	0.0%	Grown from ba03.mpr using CPIPE=1.000
ba05.mpr:	6140.00	0.0%	Grown from ba04.mpr using CPIPE=1.000

PMXMT   P.E.I. married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown PMXMT.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

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		--	Not in effect
ba98.mpr:	0.00		--	Not in effect
ba99.mpr:	0.00		--	Not in effect
ba00.mpr:	614.00		--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	614.00		0.0%	Grown from ba00.mpr using CPIPE=1.000
ba02.mpr:	614.00		0.0%	Grown from ba01.mpr using CPIPE=1.000
ba03.mpr:	614.00		0.0%	Grown from ba02.mpr using CPIPE=1.000
ba04.mpr:	614.00		0.0%	Grown from ba03.mpr using CPIPE=1.000
ba05.mpr:	614.00		0.0%	Grown from ba04.mpr using CPIPE=1.000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.09775	--	P.E.I. Budget 00
ba02.mpr:	0.09775	0.0%	Copied from ba01.mpr
ba03.mpr:	0.09775	0.0%	Copied from ba02.mpr
ba04.mpr:	0.09775	0.0%	Copied from ba03.mpr

```
   ba05.mpr:     0.09775      0.0%   Copied from ba04.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	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]	Federal Income Tax T1C (PEI) 1997
ba98.mpr:	[Same]	Federal Income Tax T1C (PEI) 1998
ba99.mpr:	[Same]	Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	[Same]	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	[Same]	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	[Same]	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.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%	Federal Income Tax T1C (PEI) 1997
ba98.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	500.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	500.00	0.0%	Grown from ba02.mpr using NONE=1.0000

```
  ba04.mpr:     500.00        0.0%   Grown from ba03.mpr using
                              NONE=1.0000
  ba05.mpr:     500.00        0.0%   Grown from ba04.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%   Federal Income Tax T1C (PEI)
                                   1997
ba98.mpr:      0.59500      0.0%   Federal Income Tax T1C (PEI)
                                   1998
ba99.mpr:      0.58500     -1.7%   Federal Income Tax T1C (PEI)
                                   - 1999
ba00.mpr:      0.57500     -1.7%   P.E.I Budget 2000, p.21
ba01.mpr:      0.00000      --     Not in effect - Budget 00
ba02.mpr:      0.00000      --     Copied from ba01.mpr
ba03.mpr:      0.00000      --     Copied from ba02.mpr
ba04.mpr:      0.00000      --     Copied from ba03.mpr
ba05.mpr:      0.00000      --     Copied from ba04.mpr
```

PPTX   P.E.I. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Source

```
 ba84.mpr:    1              [Rows]   Not in effect
        0      0.0000      0.000000
 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]   Not in effect
 ba98.mpr:                   [Same]   Not in effect
 ba99.mpr:                   [Same]   Not in effect
 ba00.mpr:                   [Same]   Grown from ba99.mpr using
                                      CPIPE=1.014
 ba01.mpr:    3              [Rows]   P.E.I. Budget 00
        0      0.0000      0.097750
    30544 (2985.6760)   0.138000
    61089 (7200.8860)   0.166750
 ba02.mpr:                   [Same]   Grown from ba01.mpr using
                                      CPIPE=1.000
 ba03.mpr:                   [Same]   Grown from ba02.mpr using
                                      CPIPE=1.000
 ba04.mpr:                   [Same]   Grown from ba03.mpr using
                                      CPIPE=1.000
 ba05.mpr:                   [Same]   Grown from ba04.mpr using
                                      CPIPE=1.000
```

PRDFFLAG   Parameter difference report activation flag

DESCRIPTION

When this control parameter is set to 1, a report is written to the file given by OUTTBL. This report shows tax/transfer parameter differences between base and variant. A more

sophisticated parameter difference report can be obtained by using the compparm utility, which is documented in the *Tools User's Guide*.

PROVMAP   Provincial remapping [prov]

DESCRIPTION

Provincial remapping facility to enable the reassignment of province codes. This could be used to assign to one or more provinces another province's tax transfer system.

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

Function	Description
txpei	Compute provincial taxes for P.E.I.

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:	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%   Federal Income Tax T1C (PEI)
                                  1997
ba98.mpr:     5200.00     0.0%   Federal Income Tax T1C (PEI)
                                  1998
ba99.mpr:     5200.00     0.0%   Federal Income Tax T1C (PEI)
                                  - 1999
ba00.mpr:     5200.00     0.0%   Grown from ba99.mpr using
                                  NONE=1.0000
ba01.mpr:     5200.00     0.0%   Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr:     5200.00     0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:     5200.00     0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:     5200.00     0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:     5200.00     0.0%   Grown from ba04.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%	Federal Income Tax T1C (PEI) 1997
ba98.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) 1998
ba99.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	0.10000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.10000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.10000	0.0%	Copied from ba01.mpr

```
ba03.mpr:     0.10000        0.0%   Copied from ba02.mpr
ba04.mpr:     0.10000        0.0%   Copied from ba03.mpr
ba05.mpr:     0.10000        0.0%   Copied from ba04.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 *User's Guide* for more information on the hard-wired tables.

PTRBAS   Base PEI low income tax reduction

DESCRIPTION

This is the base amount for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	250.00	--	P.E.I Budget 2000, p.21
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	250.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	250.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	250.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	250.00	0.0%	Grown from ba04.mpr using NONE=1.0000

PTRKID   PEI low income tax reduction for dependent child

DESCRIPTION

This is the amount for dependent children for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over

PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	P.E.I Budget 2000, p.21
ba01.mpr:	200.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	200.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the reduction rate for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.05000	--	P.E.I Budget 2000, p.21

```
ba01.mpr:      0.05000        0.0%   Copied from ba00.mpr
ba02.mpr:      0.05000        0.0%   Copied from ba01.mpr
ba03.mpr:      0.05000        0.0%   Copied from ba02.mpr
ba04.mpr:      0.05000        0.0%   Copied from ba03.mpr
ba05.mpr:      0.05000        0.0%   Copied from ba04.mpr
```

PTRSP   PEI low income tax reduction for spouse or equivalent-to-spouse

DESCRIPTION

This is the married or equivalent-to-married amount for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year   Value   Growth Source

```
 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            --    Not in effect
ba98.mpr:    0.00            --    Not in effect
ba99.mpr:    0.00            --    Not in effect
ba00.mpr:    250.00          --    P.E.I Budget 2000, p.21
ba01.mpr:    250.00         0.0%   Grown from ba00.mpr using
                            NONE=1.0000
ba02.mpr:    250.00         0.0%   Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:    250.00         0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:    250.00         0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:    250.00         0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

PTRTD   PEI low income tax reduction Turndown

DESCRIPTION

This is the turndown for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the
sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP),
and an amount for each dependent child (PTRKID). It is then reduced for net income over
PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction
is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	15000.00	--	P.E.I Budget 2000, p.21
ba01.mpr:	15000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	15000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	15000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	15000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	15000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

PTXFLG   P.E.I. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Prince Edward Island taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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:	1	--	P.E.I. Budget 00
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

PURB   Base year unemployment rate [prov]

DESCRIPTION

This parameter is the base year unemployment rate by province.

PURC   Current year unemployment rate [prov]

DESCRIPTION

This parameter is the current year unemployment rate by province.

PURR   Ratio current:base unemployment rate [prov]

DESCRIPTION

The parameter is the ratio of PURC over PURB.

PVRAT   Family poverty ratio fractions for table 4 [array]

DESCRIPTION

This control parameter is a vector which defines the ranges of family-specific income threshold ratios to be used when producing the hard-wired tables 4 or 4A. Please see the *User's Guide* for more information on the hard-wired tables.

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		
txnfld	Compute provincial taxes for Newfoundland		
txns	Compute provincial taxes for Nova Scotia		
txqcalc	Calculate income tax (Quebec)		
txsask	Compute provincial taxes for Saskatchewan		
ui	Compute UI benefits		

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.95800	--	Given as CPIR=...
ba85.mpr:	0.96100	0.3%	Given as CPIR=...
ba86.mpr:	0.96000	-0.1%	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:	0.98400	0.5%	Given as CPIR=...
ba97.mpr:	0.98400	0.0%	Given as CPIR=...
ba98.mpr:	0.99100	0.7%	Given as CPIR=...
ba99.mpr:	0.98300	-0.8%	Given as CPIR=...
ba00.mpr:	0.98700	0.4%	Given as CPIR=...
ba01.mpr:	0.97600	-1.1%	Given as CPIR=...
ba02.mpr:	0.98000	0.4%	Given as CPIR=...
ba03.mpr:	0.98200	0.2%	Given as CPIR=...
ba04.mpr:	0.98200	0.0%	Given as CPIR=...
ba05.mpr:	0.98100	-0.1%	Given as CPIR=...

PYPNDL   P.E.I. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Prince
Edward Island non-refundable tax credit. The parameter is only used when the provincial tax

on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txpei   Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	1000.00	--	P.E.I. Budget 00
ba02.mpr:	1000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	1000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year		Value	Source	
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:                 [Same]   Redbook, 1996 Edition, p. D6
 ba97.mpr:                 [Same]   Redbook, 1996 Edition, p. D6
 ba98.mpr:     3           [Rows]   Not in effect
            0      0.00      0.00
            1    (0.00)      0.00
            2    (0.00)      0.00
 ba99.mpr:                 [Same]   Not in effect
 ba00.mpr:                 [Same]   Grown from ba99.mpr using
                                    DEFAULT=1.0000
 ba01.mpr:                 [Same]   Grown from ba00.mpr using
                                    DEFAULT=1.0000
 ba02.mpr:                 [Same]   Grown from ba01.mpr using
                                    DEFAULT=1.0000
 ba03.mpr:                 [Same]   Grown from ba02.mpr using
                                    DEFAULT=1.0000
 ba04.mpr:                 [Same]   Grown from ba03.mpr using
                                    DEFAULT=1.0000
 ba05.mpr:                 [Same]   Grown from ba04.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.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	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	--	Redbook, 1996 Edition, p. D6
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

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.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
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]   Not in effect
ba98.mpr:                [Same]   Not in effect
ba99.mpr:                [Same]   Not in effect
ba00.mpr:                [Same]   Grown from ba99.mpr using
                                  DEFAULT=1.0000
ba01.mpr:                [Same]   Grown from ba00.mpr using
                                  DEFAULT=1.0000
ba02.mpr:                [Same]   Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:                [Same]   Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:                [Same]   Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:                [Same]   Grown from ba04.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.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function   **Description**

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	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

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%   Quebec Income Tax 1996 -
                                  Line 210
ba97.mpr:     1.00000      0.0%   Quebec Income Tax 1997 -
                                  Line 210
ba98.mpr:     1.00000      0.0%   Quebec Income Tax 1998 -
                                  Line 210
ba99.mpr:     1.00000      0.0%   Quebec Income Tax 1999 -
                                  Line 103
ba00.mpr:     1.00000      0.0%   Copied from ba99.mpr
ba01.mpr:     1.00000      0.0%   Copied from ba00.mpr
ba02.mpr:     1.00000      0.0%   Copied from ba01.mpr
ba03.mpr:     1.00000      0.0%   Copied from ba02.mpr
ba04.mpr:     1.00000      0.0%   Copied from ba03.mpr
ba05.mpr:     1.00000      0.0%   Copied from ba04.mpr
```

QAMTTX QAMTX tax rate

DESCRIPTION

This is the tax rate used in the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.14	--	Not in effect

```
ba86.mpr:      0.14         0.0%   Quebec Income Tax Return,
                                   1986, work chart 137 and form TP-7502
ba87.mpr:      0.14         0.0%   Quebec Income Tax Return,
                                   1987, work chart 512 and form TP-7502
ba88.mpr:      0.16        14.3%   Quebec Income Tax Return,
                                   1988, work chart 428 and form TP-
                                   776.42
ba89.mpr:      0.16         0.0%   Quebec Income Tax Return,
                                   1989, work chart 428 and form TP-
                                   776.42
ba90.mpr:      0.16         0.0%   Quebec Income Tax Return,
                                   1990, work chart 428 and form TP-
                                   776.42
ba91.mpr:      0.16         0.0%   Quebec Income Tax Return,
                                   1991, work chart 428 and form TP-
                                   776.42
ba92.mpr:      0.16         0.0%   Quebec Income Tax Return,
                                   1992, work chart 428 and form TP-
                                   776.42
ba93.mpr:      0.20        25.0%   Quebec Income Tax Return,
                                   1993, work chart 428 and form TP-
                                   776.42
ba94.mpr:      0.20         0.0%   Quebec Income Tax Return,
                                   1994, work chart 428 and form TP-
                                   776.42
ba95.mpr:      0.20         0.0%   Quebec Income Tax Return,
                                   1995, work chart 428 and form TP-
                                   776.42
ba96.mpr:      0.20         0.0%   Quebec Income Tax Return,
                                   1996, work chart 428 and form TP-
                                   776.42
ba97.mpr:      0.20         0.0%   Quebec Income Tax Return,
                                   1997, work chart 428 and form TP-
                                   776.42
ba98.mpr:      0.23        15.0%   Quebec Income Tax 1998 –
                                   Work Chart & Line 428
ba99.mpr:      0.23         0.0%   Quebec Income Tax 1999 –
                                   Work Chart & Line 428
ba00.mpr:      0.22        -4.3%   Budget 2000, Add. info p.7
ba01.mpr:      0.22         0.0%   Budget 2000, Add. info p.7
ba02.mpr:      0.21        -4.5%   Budget 2000, Add. info p.7
ba03.mpr:      0.21         0.0%   Copied from ba02.mpr
ba04.mpr:      0.21         0.0%   Copied from ba03.mpr
ba05.mpr:      0.21         0.0%   Copied from ba04.mpr
```

DESCRIPTION

This is the exemption level in the calculation of the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	40000.00	--	Not in effect
ba86.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1986, work chart 137 and form TP-7502
ba87.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1987, work chart 512 and form TP-7502
ba88.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1988, work chart 428 and form TP-776.42
ba89.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1989, work chart 428 and form TP-776.42
ba90.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1990, work chart 428 and form TP-776.42
ba91.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42

```
ba93.mpr:     40000.00      0.0%   Quebec Income Tax Return,
                                   1993, work chart 428 and form TP-
                                   776.42
ba94.mpr:     40000.00      0.0%   Quebec Income Tax Return,
                                   1994, work chart 428 and form TP-
                                   776.42
ba95.mpr:     40000.00      0.0%   Quebec Income Tax Return,
                                   1995, work chart 428 and form TP-
                                   776.42
ba96.mpr:     40000.00      0.0%   Quebec Income Tax Return,
                                   1996, work chart 428 and form TP-
                                   776.42
ba97.mpr:     25000.00     -37.5%  Quebec Income Tax Return,
                                   1997, work chart 428 and form TP-
                                   776.42
ba98.mpr:     25000.00      0.0%   Quebec Income Tax 1998 -
                                   Work Chart & Line 428
ba99.mpr:     25000.00      0.0%   Quebec Income Tax 1999 -
                                   Work Chart & Line 428
ba00.mpr:     25000.00      0.0%   Copied from ba99.mpr
ba01.mpr:     25000.00      0.0%   Copied from ba00.mpr
ba02.mpr:     25000.00      0.0%   Copied from ba01.mpr
ba03.mpr:     25000.00      0.0%   Copied from ba02.mpr
ba04.mpr:     25000.00      0.0%   Copied from ba03.mpr
ba05.mpr:     25000.00      0.0%   Copied from ba04.mpr
```

QAMTXFLG Quebec alternative minimum tax, QAMTX, activation flag

DESCRIPTION

The Alternative Minimum Tax in Quebec started in 1986 and is now fully implemented. The calculation is activated by QAMTXFLG. The calculation of the income considered is slightly different than the Federal Alternative Minimum Tax because of difference in the rates considered for:

.   the inclusion of an amount of capital in the income considered (QCAPAMTX),

.   the dividing factor for the dividends (QDIVRAT), and

.   the dividing factor for the capital gains (QCAPRAT).

The exemption level is QAMTX and the tax rate is QAMTTX. If the calculated value of the Alternative Minimum Tax is higher than the calculated tax using the standard algorithm, the difference is stored in imqamt. A flag, imqamtfg, identifies the individuals with the modified income tax. In 1995, the definition of income was changed and QAMTXREF indicates new

components used in the calculation of taxable income.

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               --     Quebec Income Tax Return,
               1986, work chart 137 and form TP-7502
 ba87.mpr:     1               --     Quebec Income Tax Return,
               1987, work chart 512 and form TP-7502
 ba88.mpr:     1               --     Quebec Income Tax Return,
               1988, work chart 428 and form TP-
               776.42
 ba89.mpr:     1               --     Quebec Income Tax Return,
               1989, work chart 428 and form TP-
               776.42
 ba90.mpr:     1               --     Quebec Income Tax Return,
               1990, work chart 428 and form TP-
               776.42
 ba91.mpr:     1               --     Quebec Income Tax Return,
               1991, work chart 428 and form TP-
               776.42
 ba92.mpr:     1               --     Quebec Income Tax Return,
               1992, work chart 428 and form TP-
               776.42
 ba93.mpr:     1               --     Quebec Income Tax Return,
               1993, work chart 428 and form TP-
               776.42
 ba94.mpr:     1               --     Quebec Income Tax Return,
               1994, work chart 428 and form TP-
               776.42
```

```
ba95.mpr:     1                    --     Quebec Income Tax Return,
                                          1995, work chart 428 and form TP-
                                          776.42
ba96.mpr:     1                    --     Quebec Income Tax Return,
                                          1996, work chart 428 and form TP-
                                          776.42
ba97.mpr:     1                    --     Quebec Income Tax Return,
                                          1997, work chart 428 and form TP-
                                          776.42
ba98.mpr:     1                    --     Quebec Income Tax 1998 -
                                          Work Chart & Line 428
ba99.mpr:     1                    --     Quebec Income Tax 1999 -
                                          Work Chart & Line 428
ba00.mpr:     1                    --     Copied from ba99.mpr
ba01.mpr:     1                    --     Copied from ba00.mpr
ba02.mpr:     1                    --     Copied from ba01.mpr
ba03.mpr:     1                    --     Copied from ba02.mpr
ba04.mpr:     1                    --     Copied from ba03.mpr
ba05.mpr:     1                    --     Copied from ba04.mpr
```

QAMTXREF   Quebec alternative minimum tax 1995 reform indicator (flag)

DESCRIPTION

In 1995, the definition of income used in the Quebec Alternative Minimum Tax was changed and QAMTXREF indicates new components used in the calculation of taxable income.

See QAMTXFLG for program description.

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:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	1.00	--	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	1.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	1.00	0.0%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	1.00	0.0%	Quebec Income Tax 1998 – Work Chart & Line 428
ba99.mpr:	1.00	0.0%	Quebec Income Tax 1999 – Work Chart & Line 428
ba00.mpr:	1.00	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00	0.0%	Copied from ba04.mpr

QAMTXSTKFLG   QAMTX stock option deduction inclusion (1=stk can be deducted)

DESCRIPTION

When QAMTXSTKFLG is set to 1, the stock option deduction (imqstkdd) can be deducted when calculating the Quebec Alternative Minimum Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	1	--	Quebec Income Tax 1999 – Work Chart & Line 428
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QAPFFLG   Quebec anti-poverty fund activation flag

DESCRIPTION

In 1997, an Anti-Poverty Fund tax is implemented as a tax on the combined value of income

tax and the surtax, at a rate QAPFRAT. The resulting value is added to the income tax to be paid and store in imqapf.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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              --    Income Tax return, 1997,
                    line 444
 ba98.mpr:    1              --    Quebec Income Tax 1998 -
                    Line 444
 ba99.mpr:    1              --    Quebec Income Tax 1999 -
                    Line 444
 ba00.mpr:    1              --    Copied from ba99.mpr
 ba01.mpr:    1              --    Copied from ba00.mpr
 ba02.mpr:    1              --    Copied from ba01.mpr
 ba03.mpr:    1              --    Copied from ba02.mpr
 ba04.mpr:    1              --    Copied from ba03.mpr
 ba05.mpr:    1              --    Copied from ba04.mpr
```

QAPFRAT   Quebec anti-poverty fund rate

DESCRIPTION

This is the rate applied to the income tax after taking into account the surtax.

See QAPFFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	0.00300	--	Income Tax return, 1997, line 444
ba98.mpr:	0.00300	0.0%	Quebec Income Tax 1998 – Line 444
ba99.mpr:	0.00300	0.0%	Quebec Income Tax 1999 – Line 444
ba00.mpr:	0.00300	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00300	0.0%	Copied from ba00.mpr

```
ba02.mpr:       0.00300        0.0%   Copied from ba01.mpr
ba03.mpr:       0.00300        0.0%   Copied from ba02.mpr
ba04.mpr:       0.00300        0.0%   Copied from ba03.mpr
ba05.mpr:       0.00300        0.0%   Copied from ba04.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

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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%   Quebec Income Tax 1996 -
                                 Line 361
ba97.mpr:    2200.00      0.0%   Quebec Income Tax 1997 -
                                 Line 361
ba98.mpr:    2200.00      0.0%   Quebec Income Tax 1998 -
                                 Line 361 and Schedule B
ba99.mpr:    2200.00      0.0%   Quebec Income Tax 1999 -
                                 Line 361 & Schedule B
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
ba02.mpr:    2200.00      0.0%   Grown from ba01.mpr using
                                 DEFAULT=1.0000
ba03.mpr:    2200.00      0.0%   Grown from ba02.mpr using
                                 DEFAULT=1.0000
ba04.mpr:    2200.00      0.0%   Grown from ba03.mpr using
                                 DEFAULT=1.0000
ba05.mpr:    2200.00      0.0%   Grown from ba04.mpr using
                                 DEFAULT=1.0000
```

QAXPI   Quebec age exemption reduction phase in

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the age tax credit. It is used in 1996 to simulate the phase-in of the income testing of the age credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXM, QAXRR, and QAXTD.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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:     0.50              --      Quebec Income Tax Return,
                                 Calculation Grid
 ba97.mpr:     1.00            100.0%    Quebec Income Tax Return,
                                 Calculation Grid
 ba98.mpr:     0.00              --      No longer in effect.  See
                                 QCALRFLG.
 ba99.mpr:     0.00              --      Not in effect.  See QCALRFLG
 ba00.mpr:     0.00              --      Copied from ba99.mpr
 ba01.mpr:     0.00              --      Copied from ba00.mpr
 ba02.mpr:     0.00              --      Copied from ba01.mpr
 ba03.mpr:     0.00              --      Copied from ba02.mpr
 ba04.mpr:     0.00              --      Copied from ba03.mpr
 ba05.mpr:     0.00              --      Copied from ba04.mpr
```

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." Individual seniors with incomes above the threshold of $26,000 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXTD, QAXPI.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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:     0.15              --    Quebec Income Tax Return,
                               Calculation Grid
ba97.mpr:     0.15            0.0%   Quebec Income Tax Return,
                               Calculation Grid
ba98.mpr:     0.00              --    No longer in effect.  See
                               QCALRFLG.
ba99.mpr:     0.00              --    Not in effect.  See QCALRFLG
ba00.mpr:     0.00              --    Copied from ba99.mpr
ba01.mpr:     0.00              --    Copied from ba00.mpr
ba02.mpr:     0.00              --    Copied from ba01.mpr
ba03.mpr:     0.00              --    Copied from ba02.mpr
ba04.mpr:     0.00              --    Copied from ba03.mpr
ba05.mpr:     0.00              --    Copied from ba04.mpr
```

QAXTD   Quebec age exemption income turn down

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1996 Provincial Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." Individual seniors with incomes above the threshold of $26,000 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXRR, QAXPI

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	26000.00	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	26000.00	0.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	--	Not in effect. See QCALRFLG
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.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%	Quebec Income Tax 1996 – Line 360
ba97.mpr:	5900.00	0.0%	Quebec Income Tax 1997 – Line 360

```
ba98.mpr:    5900.00      0.0%   Quebec Income Tax 1998 -
                                 Line 360
ba99.mpr:    5900.00      0.0%   Quebec Income Tax 1999 -
                                 Line 359
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
ba02.mpr:    5900.00      0.0%   Quebec budget 2000,
                                 Additonal Info p.4
ba03.mpr:    6006.20      1.8%   Grown from ba02.mpr using
                                 CPIQU=1.018
ba04.mpr:    6120.32      1.9%   Grown from ba03.mpr using
                                 CPIQU=1.019
ba05.mpr:    6236.61      1.9%   Grown from ba04.mpr using
                                 CPIQU=1.019
```

QCALRFLG   Quebec combined age, living alone retirement credit

DESCRIPTION

When QCALRFLG is set to 1, the combined age, living alone, and retirement credit is
activated (imqcalr). This credit replaces the age credit (imqatc), retirement credit (imqritc)
and living alone credit (imqlatc).

See imqcalr for a more detailed description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqhstr   Compute family-related deductions or credits (Quebec)
txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	1	--	Quebec Tax Form, 1998
ba99.mpr:	1	--	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QCAPAMTX QAMTX taxable capital ratio

DESCRIPTION

This is the inclusion factor of an amount of capital in the income definition of the Quebec Alternative Minimum Tax.

See QAMTXFLG for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	2.00	--	Not in effect
ba86.mpr:	2.00	0.0%	Quebec Income Tax Return, 1986, work chart 137 and form TP-7502
ba87.mpr:	2.00	0.0%	Quebec Income Tax Return, 1987, work chart 512 and form TP-7502
ba88.mpr:	6.67	233.5%	Quebec Income Tax Return, 1988, work chart 428 and form TP-776.42
ba89.mpr:	6.67	0.0%	Quebec Income Tax Return, 1989, work chart 428 and form TP-776.42
ba90.mpr:	6.67	0.0%	Quebec Income Tax Return, 1990, work chart 428 and form TP-776.42
ba91.mpr:	6.67	0.0%	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	6.67	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr:	6.67	0.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr:	3.00	-55.0%	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr:	3.00	0.0%	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42

```
ba96.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1996, work chart 428 and form TP-
                                   776.42
ba97.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1997, work chart 428 and form TP-
                                   776.42
ba98.mpr:     3.00          0.0%   Quebec Income Tax 1998 -
                                   Work Chart & Line 428
ba99.mpr:     3.00          0.0%   Quebec Income Tax 1999 -
                                   Work Chart & Line 428
ba00.mpr:     3.00          0.0%   Copied from ba99.mpr
ba01.mpr:     3.00          0.0%   Copied from ba00.mpr
ba02.mpr:     3.00          0.0%   Copied from ba01.mpr
ba03.mpr:     3.00          0.0%   Copied from ba02.mpr
ba04.mpr:     3.00          0.0%   Copied from ba03.mpr
ba05.mpr:     3.00          0.0%   Copied from ba04.mpr
```

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

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
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 1996 -
                               Line 292
ba97.mpr:    1           --    Quebec Income Tax 1997 -
                               Line 292
ba98.mpr:    1           --    Quebec Income Tax 1998 -
                               Line 292
ba99.mpr:    1           --    Quebec Income Tax 1999 -
                               Line 292
ba00.mpr:    1           --    Copied from ba99.mpr
ba01.mpr:    1           --    Copied from ba00.mpr
ba02.mpr:    1           --    Copied from ba01.mpr
ba03.mpr:    1           --    Copied from ba02.mpr
ba04.mpr:    1           --    Copied from ba03.mpr
ba05.mpr:    1           --    Copied from ba04.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

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqinet   Compute net income (Quebec)
txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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%	Quebec Income Tax 1996 – Attachment G & Line 833
ba97.mpr:	0.75000	0.0%	Quebec Income Tax 1997 – Attachment G & Line 835

```
ba98.mpr:     0.75000      0.0%   Quebec Income Tax 1998 -
                                  Attachment G & Line 835
ba99.mpr:     0.75000      0.0%   Quebec Income Tax 1999 -
                                  Attachment G & Line 139
ba00.mpr:     0.66667     -11.1%  Quebec Budget Additional
                                  Information - p. 104
ba01.mpr:     0.66667      0.0%   Copied from ba00.mpr
ba02.mpr:     0.66667      0.0%   Copied from ba01.mpr
ba03.mpr:     0.66667      0.0%   Copied from ba02.mpr
ba04.mpr:     0.66667      0.0%   Copied from ba03.mpr
ba05.mpr:     0.66667      0.0%   Copied from ba04.mpr
```

QCAPRAT   QAMTX capital gains ratio

DESCRIPTION

This is the dividing factor for the dividends in the income definition of the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	2.00	--	Not in effect
ba86.mpr:	2.00	0.0%	Quebec Income Tax Return, 1986, work chart 137 and form TP-7502
ba87.mpr:	2.00	0.0%	Quebec Income Tax Return, 1987, work chart 512 and form TP-7502

```
ba88.mpr:     2.00          0.0%   Quebec Income Tax Return,
                                   1988, work chart 428 and form TP-
                                   776.42
ba89.mpr:     2.00          0.0%   Quebec Income Tax Return,
                                   1989, work chart 428 and form TP-
                                   776.42
ba90.mpr:     3.00         50.0%   Quebec Income Tax Return,
                                   1990, work chart 428 and form TP-
                                   776.42
ba91.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1991, work chart 428 and form TP-
                                   776.42
ba92.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1992, work chart 428 and form TP-
                                   776.42
ba93.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1993, work chart 428 and form TP-
                                   776.42
ba94.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1994, work chart 428 and form TP-
                                   776.42
ba95.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1995, work chart 428 and form TP-
                                   776.42
ba96.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1996, work chart 428 and form TP-
                                   776.42
ba97.mpr:     3.00          0.0%   Quebec Income Tax Return,
                                   1997, work chart 428 and form TP-
                                   776.42
ba98.mpr:     3.00          0.0%   Quebec Income Tax 1998 -
                                   Work Chart & Line 428
ba99.mpr:     3.00          0.0%   Quebec Income Tax 1999 -
                                   Work Chart & Line 428
ba00.mpr:     3.00          0.0%   Copied from ba99.mpr
ba01.mpr:     3.00          0.0%   Copied from ba00.mpr
ba02.mpr:     3.00          0.0%   Copied from ba01.mpr
ba03.mpr:     3.00          0.0%   Copied from ba02.mpr
ba04.mpr:     3.00          0.0%   Copied from ba03.mpr
ba05.mpr:     3.00          0.0%   Copied from ba04.mpr
```

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

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:	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%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000

```
        ba01.mpr:      0.00              --      Grown from ba00.mpr using
                                      CPIM3=1.000
        ba02.mpr:      0.00              --      Grown from ba01.mpr using
                                      CPIM3=1.000
        ba03.mpr:      0.00              --      Grown from ba02.mpr using
                                      CPIM3=1.000
        ba04.mpr:      0.00              --      Grown from ba03.mpr using
                                      CPIM3=1.000
        ba05.mpr:      0.00              --      Grown from ba04.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%    Redbook, 1996 Edition, p. D5
ba98.mpr:      0.00            --      Not in effect
ba99.mpr:      0.00            --      Not in effect
ba00.mpr:      0.00            --      Grown from ba99.mpr using
                               CPIM3=1.000
ba01.mpr:      0.00            --      Grown from ba00.mpr using
                               CPIM3=1.000
ba02.mpr:      0.00            --      Grown from ba01.mpr using
                               CPIM3=1.000
ba03.mpr:      0.00            --      Grown from ba02.mpr using
                               CPIM3=1.000
ba04.mpr:      0.00            --      Grown from ba03.mpr using
                               CPIM3=1.000
ba05.mpr:      0.00            --      Grown from ba04.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%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIM3=1.000

QCBCFLG   Quebec Child benefit flag for Quebec calculation methodology

DESCRIPTION

When this flag is activated, Quebec has a specialized Child Tax Benefit system in place, which takes into account the number and ages of the children. If this flag is set to 0, the federal basic amount per child is used.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

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	--	Redbook
ba94.mpr:	1	--	Redbook
ba95.mpr:	1	--	Redbook
ba96.mpr:	1	--	Redbook
ba97.mpr:	1	--	Redbook
ba98.mpr:	0	--	Redbook 1998
ba99.mpr:	0	--	Child Tax Benefit regulations
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

QCBCS   Quebec Child benefit supplement child aged 12- 17

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%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000

```
ba05.mpr:    0.00              --      Grown from ba04.mpr using
                                       CPIM3=1.000
```

QCCEAC1   Quebec CCEA earned income fraction (1 child)

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 is one child in the family.

CROSS REFERENCE

Function   **Description**

txqccea   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%   Quebec Income Tax 1996 -
                                 Attachment C(E) & Line 630
ba97.mpr:    1.00000      0.0%   Quebec Income Tax 1997 -
                                 Attachment C(E) & Line 630
ba98.mpr:    1.00000      0.0%   Quebec Income Tax 1998 -
                                 Attachment C(E)
ba99.mpr:    1.00000      0.0%   Quebec Income Tax 1999 -
                                 Schedule C
ba00.mpr:    1.00000      0.0%   Copied from ba99.mpr
ba01.mpr:    1.00000      0.0%   Copied from ba00.mpr
ba02.mpr:    1.00000      0.0%   Copied from ba01.mpr
ba03.mpr:    1.00000      0.0%   Copied from ba02.mpr
ba04.mpr:    1.00000      0.0%   Copied from ba03.mpr
ba05.mpr:    1.00000      0.0%   Copied from ba04.mpr
```

QCCEAC2   Quebec CCEA earned income fraction (2 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 two children in the family.

CROSS REFERENCE

Function   **Description**

txqccea   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:    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%   Quebec Income Tax 1996 -
                                    Attachment C(E) & Line 630
ba97.mpr:    1.00000        0.0%   Quebec Income Tax 1997 -
                                    Attachment C(E) & Line 630
ba98.mpr:    1.00000        0.0%   Quebec Income Tax 1998 -
                                    Attachment C(E)
ba99.mpr:    1.00000        0.0%   Quebec Income Tax 1999 -
                                    Schedule C
ba00.mpr:    1.00000        0.0%   Copied from ba99.mpr
ba01.mpr:    1.00000        0.0%   Copied from ba00.mpr
ba02.mpr:    1.00000        0.0%   Copied from ba01.mpr
ba03.mpr:    1.00000        0.0%   Copied from ba02.mpr
ba04.mpr:    1.00000        0.0%   Copied from ba03.mpr
ba05.mpr:    1.00000        0.0%   Copied from ba04.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

Function   **Description**

txqccea   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:	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%	Quebec Income Tax 1996 – Attachment C(E) & Line 630
ba97.mpr:	1.00000	0.0%	Quebec Income Tax 1997 – Attachment C(E) & Line 630
ba98.mpr:	1.00000	0.0%	Quebec Income Tax 1998 – Attachment C(E)
ba99.mpr:	1.00000	0.0%	Quebec Income Tax 1999 – Schedule C
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr

```
ba03.mpr:      1.00000         0.0%    Copied from ba02.mpr
ba04.mpr:      1.00000         0.0%    Copied from ba03.mpr
ba05.mpr:      1.00000         0.0%    Copied from ba04.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

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:     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%   Quebec Income Tax 1996 –
                                   Attachment C(C) & Line 617
ba97.mpr:      3000.00      0.0%   Quebec Income Tax 1997 –
                                   Attachment C(C) & Line 619
ba98.mpr:      3000.00      0.0%   Quebec Income Tax 1998 –
                                   Attachment C(C)
ba99.mpr:      4000.00     33.3%   Quebec Income Tax 1999 –
                                   Schedule C(C)
ba00.mpr:      4000.00      0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:      4000.00      0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:      4000.00      0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:      4000.00      0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:      4000.00      0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:      4000.00      0.0%   Grown from ba04.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%	Quebec Income Tax 1996 – Attachment C(C) & Line 615
ba97.mpr:	5000.00	0.0%	Quebec Income Tax 1997 – Attachment C(C) & Line 617
ba98.mpr:	5000.00	0.0%	Quebec Income Tax 1998 – Attachment C(C)
ba99.mpr:	7000.00	40.0%	Quebec Income Tax 1999 – Schedule C(C)
ba00.mpr:	7000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	7000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	7000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	7000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	7000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	7000.00	0.0%	Grown from ba04.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 (imqccetc) 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              --    Quebec Income Tax 1996 -
                                  Attachment C(G) & Line 643
ba97.mpr:    2              --    Quebec Income Tax 1997 -
                                  Attachment C(G)
ba98.mpr:    2              --    Quebec Income Tax 1998 -
                                  Attachment C(G)
ba99.mpr:    2              --    Quebec Income Tax 1999 -
                                  Schedule C(G)
ba00.mpr:    2              --    Copied from ba99.mpr
ba01.mpr:    2              --    Copied from ba00.mpr
ba02.mpr:    2              --    Copied from ba01.mpr
ba03.mpr:    2              --    Copied from ba02.mpr
ba04.mpr:    2              --    Copied from ba03.mpr
ba05.mpr:    2              --    Copied from ba04.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

```
 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    (-0.0000)
     2000    0.650    (-0.0001)
     3000    0.600    (-0.0000)
     4000    0.550    (-0.0000)
     5000    0.510    (-0.0000)
     6000    0.470    (-0.0000)
     7000    0.440    (-0.0000)
    10000    0.400    (-0.0000)
    34000    0.390    (-0.0000)
    35000    0.380    (-0.0000)
    36000    0.370    (-0.0000)
    37000    0.360    (-0.0000)
    38000    0.350    (-0.0000)
    39000    0.340    (-0.0000)
    40000    0.330    (-0.0000)
    41000    0.320    (-0.0000)
    42000    0.310    (-0.0000)
    43000    0.300    (-0.0000)
    44000    0.290    (-0.0000)
    45000    0.280    (-0.0000)
    47000    0.270    (-0.0000)
    48000    0.264    (-0.0000)
 ba95.mpr:                 [Same]   Quebec Income Tax 1995 -
                                    Attachment C(G) & Line 643
```

```
ba96.mpr:                    [Same]   Quebec Income Tax 1996 -
                                      Attachment C(G) & Line 643
ba97.mpr:                    [Same]   Quebec Income Tax 1997 -
                                      Attachment C(G) & Line 643
ba98.mpr:      23            [Rows]   Quebec Income Tax 1998 -
                                      Line 455 & Schedule C(G)
          0    0.750   (-0.0001)
       1000    0.700   (-0.0000)
       2000    0.650   (-0.0001)
       3000    0.600   (-0.0000)
       4000    0.550   (-0.0000)
       5000    0.510   (-0.0000)
       6000    0.470   (-0.0000)
       7000    0.440   (-0.0000)
      10000    0.400   (-0.0000)
      34000    0.390   (-0.0000)
      35000    0.380   (-0.0000)
      36000    0.370   (-0.0000)
      37000    0.360   (-0.0000)
      38000    0.350   (-0.0000)
      39000    0.340   (-0.0000)
      40000    0.330   (-0.0000)
      41000    0.320   (-0.0000)
      42000    0.310   (-0.0000)
      43000    0.300   (-0.0000)
      44000    0.290   (-0.0000)
      45000    0.280   (-0.0000)
      47000    0.270   (-0.0000)
      48000    0.260   (-0.0000)
ba99.mpr:                    [Same]   Quebec Income Tax 1999 -
                                      Line 455 & Schedule C(G)
ba00.mpr:      23            [Rows]   Budget 2000, Add. info p.9
          0    0.750   (-0.0000)
       1000    0.740   (-0.0000)
       2000    0.730   (-0.0000)
       3000    0.720   (-0.0000)
       4000    0.710   (-0.0000)
       5000    0.700   (-0.0000)
       6000    0.690   (-0.0000)
       7000    0.680   (-0.0000)
       8000    0.670   (-0.0000)
       9000    0.660   (-0.0000)
      10000    0.650   (-0.0000)
      11000    0.640   (-0.0000)
      12000    0.630   (-0.0000)
      13000    0.620   (-0.0000)
      14000    0.610   (-0.0000)
```

```
    15000    0.600  (-0.0000)
    16000    0.590  (-0.0000)
    17000    0.580  (-0.0000)
    18000    0.570  (-0.0000)
    19000    0.560  (-0.0000)
    20000    0.550  (-0.0000)
    21000    0.540  (-0.0000)
    22000    0.530  (-0.0000)
ba01.mpr:                [Same]   Grown from ba00.mpr using
                         NONE=1.0000
ba02.mpr:                [Same]   Quebec budget 2000,
                         Additonal Info p.4
ba03.mpr:   23           [Rows]   Grown from ba02.mpr using
                         CPIQU=1.018
        0    0.750  (-0.0000)
     1018    0.740  (-0.0000)
     2036    0.730  (-0.0000)
     3054    0.720  (-0.0000)
     4072    0.710  (-0.0000)
     5090    0.700  (-0.0000)
     6108    0.690  (-0.0000)
     7126    0.680  (-0.0000)
     8144    0.670  (-0.0000)
     9162    0.660  (-0.0000)
    10180    0.650  (-0.0000)
    11198    0.640  (-0.0000)
    12216    0.630  (-0.0000)
    13234    0.620  (-0.0000)
    14252    0.610  (-0.0000)
    15270    0.600  (-0.0000)
    16288    0.590  (-0.0000)
    17306    0.580  (-0.0000)
    18324    0.570  (-0.0000)
    19342    0.560  (-0.0000)
    20360    0.550  (-0.0000)
    21378    0.540  (-0.0000)
    22396    0.530  (-0.0000)
ba04.mpr:   23           [Rows]   Grown from ba03.mpr using
                         CPIQU=1.019
        0    0.750  (-0.0000)
     1037    0.740  (-0.0000)
     2075    0.730  (-0.0000)
     3112    0.720  (-0.0000)
     4149    0.710  (-0.0000)
     5187    0.700  (-0.0000)
     6224    0.690  (-0.0000)
     7261    0.680  (-0.0000)
```

```
     8299     0.670   (-0.0000)
     9336     0.660   (-0.0000)
    10373     0.650   (-0.0000)
    11411     0.640   (-0.0000)
    12448     0.630   (-0.0000)
    13485     0.620   (-0.0000)
    14523     0.610   (-0.0000)
    15560     0.600   (-0.0000)
    16597     0.590   (-0.0000)
    17635     0.580   (-0.0000)
    18672     0.570   (-0.0000)
    19709     0.560   (-0.0000)
    20747     0.550   (-0.0000)
    21784     0.540   (-0.0000)
    22822     0.530   (-0.0000)
ba05.mpr:    23          [Rows]   Grown from ba04.mpr using
                         CPIQU=1.019
        0     0.750   (-0.0000)
     1057     0.740   (-0.0000)
     2114     0.730   (-0.0000)
     3171     0.720   (-0.0000)
     4228     0.710   (-0.0000)
     5286     0.700   (-0.0000)
     6342     0.690   (-0.0000)
     7399     0.680   (-0.0000)
     8457     0.670   (-0.0000)
     9513     0.660   (-0.0000)
    10570     0.650   (-0.0000)
    11628     0.640   (-0.0000)
    12685     0.630   (-0.0000)
    13741     0.620   (-0.0000)
    14799     0.610   (-0.0000)
    15856     0.600   (-0.0000)
    16912     0.590   (-0.0000)
    17970     0.580   (-0.0000)
    19027     0.570   (-0.0000)
    20083     0.560   (-0.0000)
    21141     0.550   (-0.0000)
    22198     0.540   (-0.0000)
    23256     0.530   (-0.0000)
```

DESCRIPTION

This parameter is the maximum percentage of net income that can be claimed as Quebec charitable donations.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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%	Quebec Income Tax 1996 – Line 389
ba97.mpr:	0.20000	0.0%	Quebec Income Tax 1997 – Line 389
ba98.mpr:	0.75000	275.0%	Quebec Income Tax 1998 – Line 389

```
ba99.mpr:    0.75000     0.0%   Quebec Income Tax 1999 -
                                 Line 389
ba00.mpr:    0.75000     0.0%   Copied from ba99.mpr
ba01.mpr:    0.75000     0.0%   Copied from ba00.mpr
ba02.mpr:    0.75000     0.0%   Copied from ba01.mpr
ba03.mpr:    0.75000     0.0%   Copied from ba02.mpr
ba04.mpr:    0.75000     0.0%   Copied from ba03.mpr
ba05.mpr:    0.75000     0.0%   Copied from ba04.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 (imqcpptc).

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              --    Quebec Income Tax 1996 -
                    Line 370
ba97.mpr:    2              --    Quebec Income Tax 1997 -
                    Line 370
ba98.mpr:    2              --    Quebec Income Tax 1998 -
                    Line 370
ba99.mpr:    2              --    Quebec Income Tax 1999 -
                    Line 370
ba00.mpr:    2              --    Copied from ba99.mpr
ba01.mpr:    2              --    Copied from ba00.mpr
ba02.mpr:    2              --    Copied from ba01.mpr
ba03.mpr:    2              --    Copied from ba02.mpr
ba04.mpr:    2              --    Copied from ba03.mpr
ba05.mpr:    2              --    Copied from ba04.mpr
```

QCRDFLG   Quebec income credit flag [1=if social contribution are deducted]

DESCRIPTION

In calculating some Quebec refundable credits, this parameter controls whether the social contributions (UI/EI, CPP/QPP and Health Services Fund) are include in the deduction of the income considered or 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:	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	--	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	--	Attachement B, Quebec Income Tax Return
ba98.mpr:	1	--	Quebec Income Tax 1998 – Attachment B
ba99.mpr:	1	--	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	1	--	Attachement B, Quebec Income Tax Return
ba01.mpr:	1	--	Attachement B, Quebec Income Tax Return
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.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

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:	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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.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	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr

```
ba01.mpr:     0              --     Copied from ba00.mpr
ba02.mpr:     0              --     Copied from ba01.mpr
ba03.mpr:     0              --     Copied from ba02.mpr
ba04.mpr:     0              --     Copied from ba03.mpr
ba05.mpr:     0              --     Copied from ba04.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              --     OPTION
 ba97.mpr:     2              --     OPTION
```

```
ba98.mpr:    2              --    OPTION
ba99.mpr:    2              --    OPTION
ba00.mpr:    2              --    Copied from ba99.mpr
ba01.mpr:    2              --    Copied from ba00.mpr
ba02.mpr:    2              --    Copied from ba01.mpr
ba03.mpr:    2              --    Copied from ba02.mpr
ba04.mpr:    2              --    Copied from ba03.mpr
ba05.mpr:    2              --    Copied from ba04.mpr
```

QDGUR   Quebec dividend gross-up rate

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**

txqcalc   Calculate income tax (Quebec)
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%   Quebec Income Tax 1996 -
                                 line 128
ba97.mpr:     1.25000     0.0%   Quebec Income Tax 1997 -
                                 Line 128
ba98.mpr:     1.25000     0.0%   Quebec Income Tax 1998 -
                                 Line 128
ba99.mpr:     1.25000     0.0%   Quebec Income Tax 1999 -
                                 Line 128
ba00.mpr:     1.25000     0.0%   Copied from ba99.mpr
ba01.mpr:     1.25000     0.0%   Copied from ba00.mpr
ba02.mpr:     1.25000     0.0%   Copied from ba01.mpr
ba03.mpr:     1.25000     0.0%   Copied from ba02.mpr
ba04.mpr:     1.25000     0.0%   Copied from ba03.mpr
ba05.mpr:     1.25000     0.0%   Copied from ba04.mpr
```

QDIVRAT   QAMTX dividends ratio

DESCRIPTION

This is the dividing factor for the dividends in the income definition of the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	3.00	--	Not in effect
ba86.mpr:	3.00	0.0%	Quebec Income Tax Return, 1986, work chart 137 and form TP-7502
ba87.mpr:	2.00	-33.3%	Quebec Income Tax Return, 1987, work chart 512 and form TP-7502
ba88.mpr:	5.00	150.0%	Quebec Income Tax Return, 1988, work chart 428 and form TP-776.42
ba89.mpr:	5.00	0.0%	Quebec Income Tax Return, 1989, work chart 428 and form TP-776.42
ba90.mpr:	5.00	0.0%	Quebec Income Tax Return, 1990, work chart 428 and form TP-776.42
ba91.mpr:	5.00	0.0%	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	5.00	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr:	5.00	0.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr:	5.00	0.0%	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr:	5.00	0.0%	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	5.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	5.00	0.0%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	5.00	0.0%	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr:	5.00	0.0%	Quebec Income Tax 1999 - Work Chart & Line 428

```
ba00.mpr:      5.00            0.0%   Copied from ba99.mpr
ba01.mpr:      5.00            0.0%   Copied from ba00.mpr
ba02.mpr:      5.00            0.0%   Copied from ba01.mpr
ba03.mpr:      5.00            0.0%   Copied from ba02.mpr
ba04.mpr:      5.00            0.0%   Copied from ba03.mpr
ba05.mpr:      5.00            0.0%   Copied from ba04.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

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
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%   Quebec Income Tax 1996 –
                                    Line 415
ba97.mpr:       0.08870      0.0%   Quebec Income Tax 1997 –
                                    Line 415
ba98.mpr:       0.08870      0.0%   Quebec Income Tax 1998 –
                                    Line 415
ba99.mpr:       0.09850     11.0%   Quebec Income Tax 1999 –
                                    Line 415
ba00.mpr:       0.09850      0.0%   Copied from ba99.mpr
ba01.mpr:       0.09850      0.0%   Copied from ba00.mpr
ba02.mpr:       0.09850      0.0%   Copied from ba01.mpr
ba03.mpr:       0.09850      0.0%   Copied from ba02.mpr
ba04.mpr:       0.09850      0.0%   Copied from ba03.mpr
ba05.mpr:       0.09850      0.0%   Copied from ba04.mpr
```

QDUESOPT   Quebec Dues Tax Credit option

DESCRIPTION

When the parameter is set to 1, the dues, iddues, are used as a deduction; when set to 2, starting in 1997, dues are a non-refundable tax credit.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Quebec Income Tax Return
ba85.mpr:	1	--	Quebec Income Tax Return
ba86.mpr:	1	--	Quebec Income Tax Return
ba87.mpr:	1	--	Quebec Income Tax Return
ba88.mpr:	1	--	Quebec Income Tax Return
ba89.mpr:	1	--	Quebec Income Tax Return
ba90.mpr:	1	--	Quebec Income Tax Return
ba91.mpr:	1	--	Quebec Income Tax Return
ba92.mpr:	1	--	Quebec Income Tax Return
ba93.mpr:	1	--	Quebec Income Tax Return
ba94.mpr:	1	--	Quebec Income Tax Return
ba95.mpr:	1	--	Quebec Income Tax Return
ba96.mpr:	1	--	Quebec Income Tax Return
ba97.mpr:	2	--	Quebec Income Tax Return
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000

```
ba03.mpr:     0.00              --      Grown from ba02.mpr using
                       DEFAULT=1.0000
ba04.mpr:     0.00              --      Grown from ba03.mpr using
                       DEFAULT=1.0000
ba05.mpr:     0.00              --      Grown from ba04.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      --     Not in effect
ba97.mpr:     0.00000      --     Not in effect
ba98.mpr:     0.00000      --     Not in effect
ba99.mpr:     0.00000      --     Not in effect
ba00.mpr:     0.00000      --     Copied from ba99.mpr
ba01.mpr:     0.00000      --     Copied from ba00.mpr
ba02.mpr:     0.00000      --     Copied from ba01.mpr
ba03.mpr:     0.00000      --     Copied from ba02.mpr
ba04.mpr:     0.00000      --     Copied from ba03.mpr
ba05.mpr:     0.00000      --     Copied from ba04.mpr
```

QEEXPDED   Quebec employment expenses deduction application flag

DESCRIPTION

This parameter denotes the application of employment expenses in the calculation of net income for Quebec provincial taxes. When this parameter is assigned to 1, the employment expenses are added to the total deductions (imqdedft). When this parameter is 0, the employment expenses are used to reduce the total income (imqitot). This represents a change to the Quebec Income Tax forms in 1998.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Quebec Income Tax
ba85.mpr:	1	--	Quebec Income Tax 1985 - Line 64
ba86.mpr:	1	--	Quebec Income Tax 1986 - Line 66
ba87.mpr:	1	--	Quebec Income Tax 1987 - Line 61
ba88.mpr:	1	--	Quebec Income Tax 1988 - Line 210
ba89.mpr:	1	--	Quebec Income Tax 1989 - Line 210
ba90.mpr:	1	--	Quebec Income Tax 1990 - Line 210
ba91.mpr:	1	--	Quebec Income Tax 1991 - Line 210
ba92.mpr:	1	--	Quebec Income Tax 1992 - Line 210
ba93.mpr:	1	--	Quebec Income Tax 1993 - Line 210
ba94.mpr:	1	--	Quebec Income Tax 1994 - Line 210
ba95.mpr:	1	--	Quebec Income Tax 1995 - Line 210
ba96.mpr:	1	--	Quebec Income Tax 1996 - Line 210
ba97.mpr:	1	--	Quebec Income Tax 1997 - Line 210
ba98.mpr:	0	--	Quebec Income Tax 1998 - Line 103
ba99.mpr:	0	--	Quebec Income Tax 1999 - Line 103
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.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%	Income Tax Return, 1994, Attachement B

```
ba95.mpr:     20390.00     0.0%   Income Tax Return, 1995,
                                  Attachement B
ba96.mpr:     20390.00     0.0%   Income Tax Return, 1996,
                                  Attachement B
ba97.mpr:     20390.00     0.0%   Income Tax Return, 1997,
                                  Attachement B
ba98.mpr:     0.00         --     Not in effect
ba99.mpr:     0.00         --     Not in effect
ba00.mpr:     0.00         --     Not in effect
ba01.mpr:     0.00         --     Not in effect
ba02.mpr:     0.00         --     Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:     0.00         --     Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     0.00         --     Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     0.00         --     Grown from ba04.mpr using
                                  DEFAULT=1.0000
```

QEIA2   Quebec eligible income family type #2

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is
reduced by the amount QEIA2 for married couples with no dependant children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
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%   Income Tax Return, 1994,
                                 Attachement B
ba95.mpr:    11800.00     0.0%   Income Tax Return, 1995,
                                 Attachement B
ba96.mpr:    11800.00     0.0%   Income Tax Return, 1996,
                                 Attachement B
ba97.mpr:    11800.00     0.0%   Income Tax Return, 1997,
                                 Attachement B
ba98.mpr:    0.00          --    Not in effect
ba99.mpr:    0.00          --    Not in effect
ba00.mpr:    0.00          --    Not in effect
ba01.mpr:    0.00          --    Not in effect
ba02.mpr:    0.00          --    Grown from ba01.mpr using
                                 DEFAULT=1.0000
ba03.mpr:    0.00          --    Grown from ba02.mpr using
                                 DEFAULT=1.0000
ba04.mpr:    0.00          --    Grown from ba03.mpr using
                                 DEFAULT=1.0000
ba05.mpr:    0.00          --    Grown from ba04.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%     Income Tax Return, 1994,
                                        Attachement B
 ba95.mpr:    13345.00        0.0%     Income Tax Return, 1995,
                                        Attachement B
 ba96.mpr:    13345.00        0.0%     Income Tax Return, 1996,
                                        Attachement B
 ba97.mpr:    13345.00        0.0%     Income Tax Return, 1997,
                                        Attachement B
 ba98.mpr:     1050.00      -92.1%     Quebec Income Tax 1998 –
                                        Attachment B
```

```
ba99.mpr:    1050.00     0.0%   Quebec Income Tax 1999 -
                                Schedule B
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
ba02.mpr:    1050.00     0.0%   Grown from ba01.mpr using
                                DEFAULT=1.0000
ba03.mpr:    1050.00     0.0%   Grown from ba02.mpr using
                                DEFAULT=1.0000
ba04.mpr:    1050.00     0.0%   Grown from ba03.mpr using
                                DEFAULT=1.0000
ba05.mpr:    1050.00     0.0%   Grown from ba04.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

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:    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%   Income Tax Return, 1994,
                                   Attachement B
ba95.mpr:    12310.00       0.0%   Income Tax Return, 1995,
                                   Attachement B
ba96.mpr:    12310.00       0.0%   Income Tax Return, 1996,
                                   Attachement B
ba97.mpr:    12310.00       0.0%   Income Tax Return, 1997,
                                   Attachement B
ba98.mpr:    0.00            --    Not in effect
ba99.mpr:    0.00            --    Not in effect
ba00.mpr:    0.00            --    Not in effect
ba01.mpr:    0.00            --    Not in effect
ba02.mpr:    0.00            --    Grown from ba01.mpr using
                                   DEFAULT=1.0000
ba03.mpr:    0.00            --    Grown from ba02.mpr using
                                   DEFAULT=1.0000
ba04.mpr:    0.00            --    Grown from ba03.mpr using
                                   DEFAULT=1.0000
ba05.mpr:    0.00            --    Grown from ba04.mpr using
                                   DEFAULT=1.0000
```

QEIA5   Quebec eligible income family type #5

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA5 for families with no spouse or dependant children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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%	Income Tax Return, 1994, Attachement B and line 530
ba95.mpr:	5900.00	0.0%	Income Tax Return, 1995, Attachement B and line 530
ba96.mpr:	5900.00	0.0%	Income Tax Return, 1996, Attachement B and line 530
ba97.mpr:	5900.00	0.0%	Income Tax Return, 1997, Attachement B and line 530
ba98.mpr:	1050.00	-82.2%	Quebec Income Tax 1998 – Attachment B

```
ba99.mpr:      1050.00      0.0%    Quebec Income Tax 1999 -
                                    Schedule B
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
ba02.mpr:      1050.00      0.0%    Grown from ba01.mpr using
                                    DEFAULT=1.0000
ba03.mpr:      1050.00      0.0%    Grown from ba02.mpr using
                                    DEFAULT=1.0000
ba04.mpr:      1050.00      0.0%    Grown from ba03.mpr using
                                    DEFAULT=1.0000
ba05.mpr:      1050.00      0.0%    Grown from ba04.mpr using
                                    DEFAULT=1.0000
```

QEIAA   Quebec eligible income aged amount

DESCRIPTION

In calculating the eligible income (imqei) for Quebec Provincial Income Tax, this amount is
used to increase the eligible income for the elderly.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
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%   Quebec Income Tax 1996 –
                                  Attachment B
ba97.mpr:    10000.00      0.0%   Quebec Income Tax 1995 –
                                  Attachment B(B) & Line 535
ba98.mpr:     2200.00    -78.0%   Quebec Income Tax 1998 –
                                  Attachment B
ba99.mpr:     2200.00      0.0%   Quebec Income Tax 1999 –
                                  Schedule B
ba00.mpr:     2200.00      0.0%   Budget Speech, 1997–1998
ba01.mpr:     2200.00      0.0%   Budget Speech, 1997–1998
ba02.mpr:     2200.00      0.0%   Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:     2200.00      0.0%   Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     2200.00      0.0%   Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     2200.00      0.0%   Grown from ba04.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
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)
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 1996 – Line 297
ba97.mpr:	1	--	Quebec Income Tax 1997 – Line 297
ba98.mpr:	1	--	Quebec Income Tax 1998
ba99.mpr:	1	--	Quebec Income Tax 1999
ba00.mpr:	1	--	Copied from ba99.mpr

```
ba01.mpr:    1                 --    Copied from ba00.mpr
ba02.mpr:    1                 --    Copied from ba01.mpr
ba03.mpr:    1                 --    Copied from ba02.mpr
ba04.mpr:    1                 --    Copied from ba03.mpr
ba05.mpr:    1                 --    Copied from ba04.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

Function	Description
famod	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:    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
ba02.mpr:    0              --    Copied from ba01.mpr
ba03.mpr:    0              --    Copied from ba02.mpr
ba04.mpr:    0              --    Copied from ba03.mpr
ba05.mpr:    0              --    Copied from ba04.mpr
```

QFAMDED   Quebec Family related deduction on income in refundable credits

DESCRIPTION

When QFAMFLG is set to 0, persons who lived alone had this value used to reduce their income used for calculating the tax reduction for families (imqei) in order to calculate the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

When QFAMFLG is set to 1, this is the amount which reduces net income in order to calculate the tax reduction for families (imqftr), the amount with respect to age, for a person living alone, or for retirement income (imqcalr), the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	4000.00000	--	Attachement B, Quebec Income Tax Return
ba92.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba93.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba94.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba95.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba96.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba97.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba98.mpr:	26000.0000	550.0%	Quebec Income Tax 1998 – Attachment B
ba99.mpr:	26000.0000	0.0%	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	26000.0000	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	26000.0000	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	26000.0000	0.0%	Quebec budget 2000, Additonal Info p.4
ba03.mpr:	26468.0000	1.8%	Grown from ba02.mpr using CPIQU=1.018
ba04.mpr:	26970.8920	1.9%	Grown from ba03.mpr using CPIQU=1.019
ba05.mpr:	27483.3389	1.9%	Grown from ba04.mpr using CPIQU=1.019

DESCRIPTION

The calculation of the family tax credit is modified in 1998. The new calculation is activated by the flag QFAMFLG. The family net income is reduced by the family deduction (the reduced family income), QFAMDED, that is increased to $26,000. A first part of the family credit is associated to a person living alone or with one or more dependant children, QEIA3 and QEIA5, all others (QEIA1, QEIA2, QEIA4) are set to zero. The amount for elderly, QEIAA, and for retirement income remains. The value of the first part of the credit is then the difference between those credits and the reduced family income considered at a rate QFAMRAT.

The second part of the family tax credit remains the same for the family structure with dependant children, the rate applied to the reduced family income, QFTRRR, is increased from 4% to 6%.

See also QFAMRAT.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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:    1                 --    Quebec Income Tax 1998 -
                     Attachment B
ba99.mpr:    1                 --    Quebec Income Tax 1999 -
                     Schedule B
ba00.mpr:    1                 --    Budget Speech, 1997-1998
ba01.mpr:    1                 --    Budget Speech, 1997-1998
ba02.mpr:    1                 --    Copied from ba01.mpr
ba03.mpr:    1                 --    Copied from ba02.mpr
ba04.mpr:    1                 --    Copied from ba03.mpr
ba05.mpr:    1                 --    Copied from ba04.mpr
```

QFAMNETI Quebec family allowance tax credit net income concept flag

DESCRIPTION

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

When assigned to 0, the income test is based on the net income of the individual and the net income of the spouse, if applicable. When assigned to 1, the net income is based on line 220 of the tax form and has the same calculation regardless of which form, general or simplified, was completed. The new concept of net income is calculated as total income less contributions paid to an RPP, 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.

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:	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:	1	--	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	1	--	Quebec Income Tax 1999 – Schedule B
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QFAMRAT   Quebec family income rate

DESCRIPTION

This is the rate applied to the net family income reduced by the deduction QFAMDED in the calculation of the first part of the family tax credit.

See also QFAMFLG for a description of the changes.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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            --     Not in effect
 ba98.mpr:     0.15            --     Quebec Income Tax 1998 -
                             Attachment B
 ba99.mpr:     0.15           0.0%   Quebec Income Tax 1999 -
                             Schedule B
 ba00.mpr:     0.15           0.0%   Budget Speech, 1997-1998
 ba01.mpr:     0.15           0.0%   Budget Speech, 1997-1998
 ba02.mpr:     0.15           0.0%   Copied from ba01.mpr
 ba03.mpr:     0.15           0.0%   Copied from ba02.mpr
 ba04.mpr:     0.15           0.0%   Copied from ba03.mpr
 ba05.mpr:     0.15           0.0%   Copied from ba04.mpr
```

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Family Allowance Repayment is in 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	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr

```
ba01.mpr:    0              --      Copied from ba00.mpr
ba02.mpr:    0              --      Copied from ba01.mpr
ba03.mpr:    0              --      Copied from ba02.mpr
ba04.mpr:    0              --      Copied from ba03.mpr
ba05.mpr:    0              --      Copied from ba04.mpr
```

QFATCHIRR QFATC High income reduction rate

DESCRIPTION

Under the Quebec Family Allowance Tax Credit, this parameter represents the income reduction rate to be applied to the calculated benefit when the family net income exceeds the high income turndown (QFATCHITD). This is valid only when QFATCOPT = 2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect

```
ba98.mpr:     0.05000       --    Reglements sur les
                                 prestations familiales
ba99.mpr:     0.05000      0.0%   Reglements sur les
                                 prestations familiales
ba00.mpr:     0.05000      0.0%   Reglements sur les
                                 prestations familiales
ba01.mpr:     0.05000      0.0%   Copied from ba00.mpr
ba02.mpr:     0.05000      0.0%   Copied from ba01.mpr
ba03.mpr:     0.05000      0.0%   Copied from ba02.mpr
ba04.mpr:     0.05000      0.0%   Copied from ba03.mpr
ba05.mpr:     0.05000      0.0%   Copied from ba04.mpr
```

QFATCHITD QFATC High income turndown

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), this parameter represents the high income turndown level. For families with net income over this amount, the Quebec Family Allowance Tax Credit is equal to the minimum benefit amount (depending on the number of children) less the difference between the family net income and this turndown amount multiplied by the applicable reduction rate (QFATCHIRR).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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          --    Not in effect
ba98.mpr:     50000.00      --    Reglements sur les
                                  prestations familiales
ba99.mpr:     50000.00     0.0%   Reglements sur les
                                  prestations familiales
ba00.mpr:     50000.00     0.0%   Reglements sur les
                                  prestations familiales
ba01.mpr:     50000.00     0.0%   Grown from ba00.mpr using
                                  DEFAULT=1.0000
ba02.mpr:     50000.00     0.0%   Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:     50000.00     0.0%   Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     50000.00     0.0%   Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     50000.00     0.0%   Grown from ba04.mpr using
                                  DEFAULT=1.0000
```

QFATCK6   QFATC Supplement for kids under 6 in large families [#kids][#kids<6]

DESCRIPTION

This is the table for the supplement for families with 4 kids and more and kids under 6 years of age in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Source

ba84.mpr:	1	[Rows]	Not in effect		
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:		[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]	Not in effect		
ba98.mpr:	16	[Rows]	Reglements sur les prestations familiales		
0.00	0.00	0.00	0.00	0.00	0.00
		0.00			
0.00	0.00	0.00	0.00	0.00	0.00
		0.00			
0.00	0.00	0.00	0.00	0.00	0.00
		0.00			
0.00	0.00	0.00	0.00	0.00	0.00
		0.00			
0.00	270.00	856.00	1091.00	1208.00	0.00
		0.00			
0.00	134.00	720.00	1306.00	1540.00	1657.00
		0.00			
0.00	0.00	583.00	1169.00	1755.00	1989.00
		2107.00			
0.00	0.00	446.00	1032.00	1618.00	2204.00
		2439.00			
0.00	0.00	310.00	896.00	1482.00	2068.00
		2654.00			
0.00	0.00	173.00	759.00	1345.00	1931.00
		2517.00			
0.00	0.00	36.00	622.00	1208.00	1794.00
		2380.00			

```
        0.00      0.00       0.00   486.00  1072.00  1658.00
                              2244.00
        0.00      0.00       0.00   349.00   935.00  1521.00
                              2107.00
        0.00      0.00       0.00   213.00   798.00  1384.00
                              1970.00
        0.00      0.00       0.00    76.00   662.00  1248.00
                              1834.00
        0.00      0.00       0.00     0.00   525.00  1111.00
                              1697.00
  ba99.mpr:                  [Same]   Reglements sur les
                             prestations familiales
  ba00.mpr:                  [Same]   Reglements sur les
                             prestations familiales
  ba01.mpr:                  [Same]   Grown from ba00.mpr using
                             DEFAULT=1.0000
  ba02.mpr:                  [Same]   Grown from ba01.mpr using
                             DEFAULT=1.0000
  ba03.mpr:    1             [Rows]   Not in effect
        0.00      0.00       0.00     0.00     0.00     0.00
                             0.00
  ba04.mpr:                  [Same]   Grown from ba03.mpr using
                             DEFAULT=1.0000
  ba05.mpr:                  [Same]   Grown from ba04.mpr using
                             DEFAULT=1.0000
```

QFATCK6PYR   QFATC supplement for kids under 6 phase out year proportion

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), an extra supplement was
available for large families with children under the age of 6 who were also born before
August 1, 1997. This parameter contains the proportion of the year that is before August 1.
For each child in the family under the age of 6, their age is compared to the difference
between TARGETYEAR and QFATCK6YR. If this difference is less than their age, they
qualify as an eligible child. If the difference is equal to the child's age (meaning that their
year of birth would be 1997), then a random number is compared to this parameter to
determine if the child was born before August 1.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.58333	--	Reglements sur les prestations familiales
ba99.mpr:	0.58333	0.0%	Reglements sur les prestations familiales
ba00.mpr:	0.58333	0.0%	Reglements sur les prestations familiales
ba01.mpr:	0.58333	0.0%	Copied from ba00.mpr
ba02.mpr:	0.58333	0.0%	Copied from ba01.mpr
ba03.mpr:	0.58333	0.0%	Copied from ba02.mpr
ba04.mpr:	0.58333	0.0%	Copied from ba03.mpr
ba05.mpr:	0.58333	0.0%	Copied from ba04.mpr

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), an extra supplement was available for large families with children under the age of 6 who were also born before August 1, 1997. This parameter contains the year cutoff point for this program. For each child in the family under the age of 6, their age is compared to the difference between TARGETYEAR and this parameter. If this difference is less than their age, they qualify as an eligible child. If the difference is equal to the child's age (meaning that their year of birth would be 1997), then a random number is compared to QFATCK6PYR to determine if the child was born before August 1.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1997	--	Not in effect
ba85.mpr:	1997	--	Not in effect
ba86.mpr:	1997	--	Not in effect
ba87.mpr:	1997	--	Not in effect
ba88.mpr:	1997	--	Not in effect
ba89.mpr:	1997	--	Not in effect
ba90.mpr:	1997	--	Not in effect
ba91.mpr:	1997	--	Not in effect
ba92.mpr:	1997	--	Not in effect
ba93.mpr:	1997	--	Not in effect
ba94.mpr:	1997	--	Not in effect
ba95.mpr:	1997	--	Not in effect
ba96.mpr:	1997	--	Not in effect
ba97.mpr:	1997	--	Not in effect
ba98.mpr:	1997	--	Reglements sur les prestations familiales

```
ba99.mpr:    1997            --    Reglements sur les
                   prestations familiales
ba00.mpr:    1997            --    Reglements sur les
                   prestations familiales
ba01.mpr:    1997            --    Copied from ba00.mpr
ba02.mpr:    1997            --    Copied from ba01.mpr
ba03.mpr:    1997            --    Copied from ba02.mpr
ba04.mpr:    1997            --    Copied from ba03.mpr
ba05.mpr:    1997            --    Copied from ba04.mpr
```

QFATCMIN   QFATC minimum benefit paid

DESCRIPTION

This is the minimum amount paid by the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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           --     Not in effect
ba98.mpr:   24.00           --     Reglements sur les
                            prestations familiales
ba99.mpr:   24.00          0.0%   Reglements sur les
                            prestations familiales
ba00.mpr:   24.00          0.0%   Reglements sur les
                            prestations familiales
ba01.mpr:   24.00          0.0%   Grown from ba00.mpr using
                            DEFAULT=1.0000
ba02.mpr:   24.00          0.0%   Grown from ba01.mpr using
                            DEFAULT=1.0000
ba03.mpr:   24.00          0.0%   Grown from ba02.mpr using
                            DEFAULT=1.0000
ba04.mpr:   24.00          0.0%   Grown from ba03.mpr using
                            DEFAULT=1.0000
ba05.mpr:   24.00          0.0%   Grown from ba04.mpr using
                            DEFAULT=1.0000
```

QFATCMNK QFATC Minimum benefits by kid rank

DESCRIPTION

This is the table for the minimum benefit by kid rank in the Quebec Family Allowance Tax
Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Source

```
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]   Not in effect
ba98.mpr:      3            [Rows]   Reglements sur les
                                     prestations familiales
         1  131.000  (43.0000)
         2  174.000 (801.0000)
         3  975.000 (801.0000)
ba99.mpr:                   [Same]   Reglements sur les
                                     prestations familiales
ba00.mpr:                   [Same]   Reglements sur les
                                     prestations familiales
ba01.mpr:                   [Same]   Grown from ba00.mpr using
                                     DEFAULT=1.0000
ba02.mpr:                   [Same]   Grown from ba01.mpr using
                                     DEFAULT=1.0000
ba03.mpr:                   [Same]   Grown from ba02.mpr using
                                     DEFAULT=1.0000
ba04.mpr:                   [Same]   Grown from ba03.mpr using
                                     DEFAULT=1.0000
ba05.mpr:                   [Same]   Grown from ba04.mpr using
                                     DEFAULT=1.0000
```

DESCRIPTION

This is the table for the turn down income and the corresponding reduction rate for married couples in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Source

```
 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]   Not in effect
 ba98.mpr:     2           [Rows]   Reglements sur les
                                    prestations familiales
    21825     0.300   (0.0000)
    25921     0.500   (0.0000)
```

```
ba99.mpr:                  [Same]   Reglements sur les
                           prestations familiales
ba00.mpr:    2             [Rows]   Reglements sur les
                           prestations familiales
    21825   0.250   (0.0000)
    25825   0.250   (0.0000)
ba01.mpr:                  [Same]   Grown from ba00.mpr using
                           DEFAULT=1.0000
ba02.mpr:                  [Same]   Grown from ba01.mpr using
                           DEFAULT=1.0000
ba03.mpr:                  [Same]   Grown from ba02.mpr using
                           DEFAULT=1.0000
ba04.mpr:                  [Same]   Grown from ba03.mpr using
                           DEFAULT=1.0000
ba05.mpr:                  [Same]   Grown from ba04.mpr using
                           DEFAULT=1.0000
```

QFATCMXK QFATC Maximum benefits by kid rank

DESCRIPTION

This is the table for the maximum benefit by kid rank in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Source

```
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]   Not in effect
ba98.mpr:     2              [Rows]   Reglements sur les
                                      prestations familiales
           1  975.000   (0.0000)
           2  975.000   (0.0000)
ba99.mpr:                    [Same]   Reglements sur les
                                      prestations familiales
ba00.mpr:     2              [Rows]   Reglements sur les
                                      prestations familiales
           1  795.000   (0.0000)
           3  795.000   (0.0000)
ba01.mpr:                    [Same]   Grown from ba00.mpr using
                                      DEFAULT=1.0000
ba02.mpr:                    [Same]   Grown from ba01.mpr using
                                      DEFAULT=1.0000
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                                      DEFAULT=1.0000
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                                      DEFAULT=1.0000
ba05.mpr:                    [Same]   Grown from ba04.mpr using
                                      DEFAULT=1.0000
```

QFATCOPT   Quebec Family Allowance Tax Credit Option tranfer=1, tax credit=2

DESCRIPTION

When set to 2 it activates the calculation of the Quebec Family Allowance Tax Credit. When set to 1 it activates the calculation of the Quebec family allowance, the Quebec new born allocation and the Quebec availability allowance.

The Quebec Family Allowance Tax Credit started in September 1997 – 1998 in the model. The Quebec Family Allowance Tax Credit is a credit based on previous year net family income and is non-taxable. The maximum credits vary with the number of children

(QFATCMXK), and a supplement QFATCSUP is allocated to single parent families. For families with 4 kids and more, a supplement, QFATCK6, is added that varies with the number of kids in the family and the number of kids under 6.The credit is maximum until it reaches the first turn down income level with a specific reduction rate. The sequence of turn down incomes and reduction rates for single parent families are in QFATCSRR and for married couples in QFATCMRR. The turning point at QFATD4K is increased by QFATD4KI for each child over three. The benefits are reduced up to a minimum based on the number of children in the family (QFATCMNK) until the net family income reaches the last turning point in either QFATCSRR or QFATCMRR. At this last turning point the benefits are starting to reduce until they reach a minimum for payments of QFATCMIN. The program is implemented by copying the reduction rate table (QFATCSRR or QFATCMRR) into a temporary table. Then another temporary table assigns benefits and reduction rates to turning point incomes. Finally, the calculated benefits, imqfatc, are assigned to the women in the married couples or to the head of the single parent family. A take-up rate, QFATCTK, selects the assigned individual only if a random number is higher than the level specified by its total income. As a standard, QFATCTK is set to zero and all individuals are selected.

CROSS REFERENCE

Function	Description
famod	Compute family allowance
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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              --     Not in effect
ba98.mpr:     2              --     Reglements sur les
                      prestations familiales
ba99.mpr:     2              --     Reglements sur les
                      prestations familiales
ba00.mpr:     2              --     Reglements sur les
                      prestations familiales
ba01.mpr:     2              --     Nouvelles dispositions de la
                      politique familiale, 1997
ba02.mpr:     2              --     Copied from ba01.mpr
ba03.mpr:     2              --     Copied from ba02.mpr
ba04.mpr:     2              --     Copied from ba03.mpr
ba05.mpr:     2              --     Copied from ba04.mpr
```

QFATCSRR   QFATC turn down income levels and reduction rate for single parent

DESCRIPTION

This is the table for the turn down income and the corresponding reduction rate for single parent families in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Source

```
ba84.mpr:     3              [Rows]   Not in effect
        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:                     [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]   Not in effect
ba98.mpr:    3                [Rows]   Reglements sur les
                                       prestations familiales
       15332   0.500  (-0.0000)
       20921   0.300   (0.0000)
       25921   0.500   (0.0000)
ba99.mpr:                     [Same]   Reglements sur les
                                       prestations familiales
ba00.mpr:    2                [Rows]   Reglements sur les
                                       prestations familiales
       15332   0.350  (-0.0000)
       20921   0.250  (-0.0000)
ba01.mpr:                     [Same]   Grown from ba00.mpr using
                                       DEFAULT=1.0000
ba02.mpr:                     [Same]   Grown from ba01.mpr using
                                       DEFAULT=1.0000
ba03.mpr:                     [Same]   Grown from ba02.mpr using
                                       DEFAULT=1.0000
ba04.mpr:                     [Same]   Grown from ba03.mpr using
                                       DEFAULT=1.0000
ba05.mpr:                     [Same]   Grown from ba04.mpr using
                                       DEFAULT=1.0000
```

QFATCSUP   Quebec Family Allowance Tax Credit Supplement for single parent

DESCRIPTION

This is the supplement for single parent families in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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              --     Not in effect
 ba98.mpr:  1300.00              --     Reglements sur les
                         prestations familiales
 ba99.mpr:  1300.00            0.0%     Reglements sur les
                         prestations familiales
 ba00.mpr:  1300.00            0.0%     Reglements sur les
                         prestations familiales
 ba01.mpr:  1300.00            0.0%     Grown from ba00.mpr using
                         DEFAULT=1.0000
 ba02.mpr:  1300.00            0.0%     Grown from ba01.mpr using
                         DEFAULT=1.0000
 ba03.mpr:  1300.00            0.0%     Grown from ba02.mpr using
                         DEFAULT=1.0000
 ba04.mpr:  1300.00            0.0%     Grown from ba03.mpr using
                         DEFAULT=1.0000
 ba05.mpr:  1300.00            0.0%     Grown from ba04.mpr using
                         DEFAULT=1.0000
```

DESCRIPTION

This is the take-up rate for assigned benefits in Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Source

```
 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]   Not in effect
 ba98.mpr:                 [Same]   Not in effect
 ba99.mpr:                 [Same]   Not in effect
 ba00.mpr:                 [Same]   Not in effect
 ba01.mpr:                 [Same]   Not in effect
```

File/Year	Value	Growth Source
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Not in effect

QFATD4KI   QFATC turn down income for 4 children and more increment

DESCRIPTION

This is an increment to the turn down income QFATD4K for each kid in excess of 3.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

```
ba95.mpr:     0.00            --      Not in effect
ba96.mpr:     0.00            --      Not in effect
ba97.mpr:     0.00            --      Not in effect
ba98.mpr:  1231.00            --      Reglements sur les
                       prestations familiales
ba99.mpr:  1231.00          0.0%   Reglements sur les
                       prestations familiales
ba00.mpr:     0.00            --      Reglements sur les
                       prestations familiales
ba01.mpr:     0.00            --      Grown from ba00.mpr using
                       DEFAULT=1.0000
ba02.mpr:     0.00            --      Grown from ba01.mpr using
                       DEFAULT=1.0000
ba03.mpr:     0.00            --      Grown from ba02.mpr using
                       DEFAULT=1.0000
ba04.mpr:     0.00            --      Grown from ba03.mpr using
                       DEFAULT=1.0000
ba05.mpr:     0.00            --      Grown from ba04.mpr using
                       DEFAULT=1.0000
```

QFATD4KI   QFATC turn down income increase by child for 4 children and more

DESCRIPTION

At QFATD4K, the turn down income is increased by QFATD4KI for each kid over 3.

See QFATCOPT for program description.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
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              --     Not in effect
ba98.mpr:     25921.00          --     Reglements sur les
                                prestations familiales
ba99.mpr:     25921.00         0.0%    Reglements sur les
                                prestations familiales
ba00.mpr:     0.00              --     Reglements sur les
                                prestations familiales
ba01.mpr:     0.00              --     Grown from ba00.mpr using
                                DEFAULT=1.0000
ba02.mpr:     0.00              --     Grown from ba01.mpr using
                                DEFAULT=1.0000
ba03.mpr:     0.00              --     Grown from ba02.mpr using
                                DEFAULT=1.0000
ba04.mpr:     0.00              --     Grown from ba03.mpr using
                                DEFAULT=1.0000
ba05.mpr:     0.00              --     Grown from ba04.mpr using
                                DEFAULT=1.0000
```

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
famod	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	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.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**

famod   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]   Not in effect
ba98.mpr:                [Same]   Not in effect
ba99.mpr:                [Same]   Not in effect
ba00.mpr:                [Same]   Grown from ba99.mpr using
                                  CPIM3=1.000
ba01.mpr:                [Same]   Grown from ba00.mpr using
                                  CPIM3=1.000
ba02.mpr:                [Same]   Grown from ba01.mpr using
                                  CPIM3=1.000
ba03.mpr:                [Same]   Grown from ba02.mpr using
                                  CPIM3=1.000
ba04.mpr:                [Same]   Grown from ba03.mpr using
                                  CPIM3=1.000
ba05.mpr:                [Same]   Grown from ba04.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.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year   Value   Source

```
 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:                [Same]    Redbook, 1996 Edition, p. D6
ba97.mpr:                [Same]    Redbook, 1996 Edition, p. D6
ba98.mpr:     4          [Rows]    Not in effect
         0     0.00     0.00
         1  (0.00)      0.00
         2  (0.00)      0.00
         3  (0.00)      0.00
ba99.mpr:                [Same]    Not in effect
ba00.mpr:                [Same]    Grown from ba99.mpr using
                                   CPI=1.014
ba01.mpr:                [Same]    Grown from ba00.mpr using
                                   CPI=1.025
ba02.mpr:                [Same]    Grown from ba01.mpr using
                                   CPI=1.020
ba03.mpr:                [Same]    Grown from ba02.mpr using
                                   CPI=1.019
ba04.mpr:                [Same]    Grown from ba03.mpr using
                                   CPI=1.018
ba05.mpr:                [Same]    Grown from ba04.mpr using
                                   CPI=1.019
```

QFS   Federal supplement per child 12-17 in Quebec configuration

DESCRIPTION

In Quebec, the provincial government pays a Family Allowance Supplement of this amount on behalf of each child aged 12 to 17.

Starting in 1998, this program is replaced by the Quebec Family Allowance tax Credit and is activated when QFATCOPT is set to 2.

See QFATCOPT for more details.

CROSS REFERENCE

Function	Description
famod	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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPIM3=1.000
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.000
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000

```
ba05.mpr:     0.00              --     Grown from ba04.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

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:   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%   Quebec Income Tax 1996 -
                                  Attachment B(C) & Line 541
ba97.mpr:     1500.00      0.0%   Quebec Income Tax 1997 -
                                  Attachment B(C) & Line 541
ba98.mpr:     1500.00      0.0%   Quebec Income Tax 1998 -
                                  Attachment B(D) & Line 420
ba99.mpr:     1500.00      0.0%   Quebec Income Tax 1999 -
                                  Line 420 & Schedule B
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
ba02.mpr:     1500.00      0.0%   Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:     1500.00      0.0%   Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     1500.00      0.0%   Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     1500.00      0.0%   Grown from ba04.mpr using
                                  DEFAULT=1.0000
```

QFTRA2   Quebec family tax reduction family type #2

DESCRIPTION

Contains the maximum tax reduction which will apply if the family is a married couple with
no dependant children.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult with dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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%   Quebec Income Tax 1996 -
                                 Attachment B(C) & Line 541
ba97.mpr:    1195.00      0.0%   Quebec Income Tax 1997 -
                                 Attachment B(C) & Line 541
ba98.mpr:    1195.00      0.0%   Quebec Income Tax 1998 -
                                 Attachment B(D) & Line 420
ba99.mpr:    1195.00      0.0%   Quebec Income Tax 1999 -
                                 Line 420 & Schedule B
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
ba02.mpr:    1195.00      0.0%   Grown from ba01.mpr using
                                 DEFAULT=1.0000
ba03.mpr:    1195.00      0.0%   Grown from ba02.mpr using
                                 DEFAULT=1.0000
ba04.mpr:    1195.00      0.0%   Grown from ba03.mpr using
                                 DEFAULT=1.0000
ba05.mpr:    1195.00      0.0%   Grown from ba04.mpr using
                                 DEFAULT=1.0000
```

QFTRA4   Quebec family tax reduction family type #4

DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult living with dependant children and other family members.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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%   Quebec Income Tax 1996 -
                             Attachment B(C) & Line 541
ba97.mpr:   970.00       0.0%   Quebec Income Tax 1997 -
                             Attachment B(C) & Line 541
ba98.mpr:  1195.00      23.2%   Quebec Income Tax 1998 -
                             Attachment B(D) & Line 420
ba99.mpr:  1195.00       0.0%   Quebec Income Tax 1999 -
                             Line 420 & Schedule B
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
ba02.mpr:  1195.00       0.0%   Grown from ba01.mpr using
                             DEFAULT=1.0000
ba03.mpr:  1195.00       0.0%   Grown from ba02.mpr using
                             DEFAULT=1.0000
ba04.mpr:  1195.00       0.0%   Grown from ba03.mpr using
                             DEFAULT=1.0000
ba05.mpr:  1195.00       0.0%   Grown from ba04.mpr using
                             DEFAULT=1.0000
```

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Family Tax Reduction is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Family Tax Reduction is included, if set to 0, it is not.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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                    --    Quebec Income Tax 1996 -
                                        Attachment B(C)
ba97.mpr:    1                    --    Quebec Income Tax 1997 -
                                        Attachment B(C) & Line 541
ba98.mpr:    1                    --    Quebec Income Tax 1998 -
                                        Attachment B(D) & Line 420
ba99.mpr:    1                    --    Quebec Income Tax 1999 -
                                        Line 420 & Schedule B
ba00.mpr:    1                    --    Copied from ba99.mpr
ba01.mpr:    1                    --    Copied from ba00.mpr
ba02.mpr:    1                    --    Copied from ba01.mpr
ba03.mpr:    1                    --    Copied from ba02.mpr
ba04.mpr:    1                    --    Copied from ba03.mpr
ba05.mpr:    1                    --    Copied from ba04.mpr
```

QFTRRR Quebec family tax reduction 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%   Quebec Income Tax 1996 -
                                 Attachment B(C) & Line 550
ba97.mpr:    0.04700    17.5%   Quebec Income Tax 1997 -
                                 Attachment B(C) & Line 541
ba98.mpr:    0.06000    27.7%   Quebec Income Tax 1998 -
                                 Attachment B(D) & Line 420
ba99.mpr:    0.06000     0.0%   Quebec Income Tax 1999 -
                                 Line 420 & Schedule B
ba00.mpr:    0.05000   -16.7%   Budget 2000, Add. info p.2
ba01.mpr:    0.04000   -20.0%   Budget 2000, Add. info p.2
ba02.mpr:    0.03000   -25.0%   Budget 2000, Add. info p.2
ba03.mpr:    0.03000     0.0%   Copied from ba02.mpr
ba04.mpr:    0.03000     0.0%   Copied from ba03.mpr
ba05.mpr:    0.03000     0.0%   Copied from ba04.mpr
```

QGFTCR   Quebec credit rate for gifts over upper limit

DESCRIPTION

This is the rate used to calculate the Quebec tax credit for gifts and charitable donations that exceed QGIFTL1 when QGIFTHCR is equal to 1. For gifts and charitable donations up to QGIFTL1, the Quebec nominal tax credit rate (QNTCR) is used.

See also QGIFTL1, QGIFTOPT, imqchatc and QNTCR.

CROSS REFERENCE

Function	Description
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:	0.00000	--	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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.25000	--	Quebec 2000-2001 Budget - page 12
ba01.mpr:	0.25000	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.25000	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.25000	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.25000	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.25000	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

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

DESCRIPTION

When set to zero, before 1998, gifts are not subject to a maximum. Starting in 1998, this parameter is set to 1 when charity and gifts were subject to the same maximum based on net income.

See also: imqchara, imqchatc, QGIFTFLG

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:	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:	1	--	Quebec Income Tax 1998
ba99.mpr:	1	--	Quebec Income Tax 1999
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr

```
ba03.mpr:     1              --    Copied from ba02.mpr
ba04.mpr:     1              --    Copied from ba03.mpr
ba05.mpr:     1              --    Copied from ba04.mpr
```

QGIFTHCR   Quebec higher tax credit on large gifts activation flag

DESCRIPTION

When this parameter is set to 1, large gifts are subject to a higher tax credit rate. Beginning in 2000, there are two tax credit rates applied to gifts in Quebec. Allowable gifts up to QGIFTL1 use the QNTCR. The higher credit rate QGFTCR is applied to allowable gifts over QGIFTL1.   The total value of the tax credit is imqchatc.

See also: imqchara, imqchatc, QGIFTOPT, QGIFTFLG.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effectf
ba85.mpr:	0	--	Not in effectf
ba86.mpr:	0	--	Not in effectf
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:    1              --    Quebec 2000-2001 Budget -
                         page 12
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.mpr
```

QGIFTL1   Quebec minimum gift limit subject to higher credit rate

DESCRIPTION

When QGIFTHCR is equal to 1, different tax credit rates are used depending on the size of
the gift. The Quebec nominal tax credit rate (QNTCR) is used on the amount of gifts and
charitable donations up to this limit. The tax credit rate for gifts and charitable donation
above this amount will be QGFTCR.

See also QGFTCR, QGIFTOPT, imqchatc and QNTCR.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual 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:	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          --    Not in effect
ba98.mpr:    0.00          --    Not in effect
ba99.mpr:    0.00          --    Not in effect
ba00.mpr:    2000.00        --    Quebec 2000-2001 Budget -
                                  page 12
ba01.mpr:    2000.00       0.0%  Grown from ba00.mpr using
                                  DEFAULT=1.0000
ba02.mpr:    2000.00       0.0%  Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:    2000.00       0.0%  Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:    2000.00       0.0%  Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:    2000.00       0.0%  Grown from ba04.mpr using
                                  DEFAULT=1.0000
```

QGIFTOPT   Quebec gifts as tax credit

DESCRIPTION

When this parameter is set to 1, imqchara is calculated as a deduction of net income. Starting in 1993, the parameter is set to 2, and charity and gifts, imqchatc, are now tax credit. When QGIFTFLG is set to zero, before 1998, gifts are not subject to a maximum. Starting in 1998, QGIFTFLG is set to 1 when charity and gifts were subject to the same maximum based on net income.

See also: imqchara, imqchatc, QGIFTFLG

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Income Tax Return, 1984
ba85.mpr:	1	--	Income Tax Return, 1985
ba86.mpr:	1	--	Income Tax Return, 1986
ba87.mpr:	1	--	Income Tax Return, 1987
ba88.mpr:	1	--	Income Tax Return, 1988
ba89.mpr:	1	--	Income Tax Return, 1989
ba90.mpr:	1	--	Income Tax Return, 1990
ba91.mpr:	1	--	Income Tax Return, 1991
ba92.mpr:	1	--	Income Tax Return, 1992
ba93.mpr:	2	--	Income Tax Return, 1993
ba94.mpr:	2	--	Income Tax Return, 1994
ba95.mpr:	2	--	Income Tax Return, 1995
ba96.mpr:	2	--	Income Tax Return, 1996
ba97.mpr:	2	--	Income Tax Return, 1997
ba98.mpr:	2	--	Quebec Income Tax 1998
ba99.mpr:	2	--	Quebec Income Tax 1999
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.mpr

QHPTC   Quebec Housing Parent Tax Credit

DESCRIPTION

This is the base level of the Quebec Home Parent Tax Credit (imqhptc). For more explanation see QHPTCFLG.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	440.00	--	Quebec Income Tax Return, line 458
ba93.mpr:	440.00	0.0%	Quebec Income Tax Return, Attachement N
ba94.mpr:	550.00	25.0%	Quebec Income Tax Return, Attachement K
ba95.mpr:	550.00	0.0%	Quebec Income Tax Return, Attachement H
ba96.mpr:	550.00	0.0%	Quebec Income Tax Return, Attachement H
ba97.mpr:	550.00	0.0%	Copy from 1996
ba98.mpr:	550.00	0.0%	Quebec Income Tax 1998 – Line 462
ba99.mpr:	550.00	0.0%	Quebec Income Tax 1999 – Line 462 & Schedule H
ba00.mpr:	550.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	550.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	550.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	550.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000

```
ba04.mpr:      550.00         0.0%   Grown from ba03.mpr using
                                     DEFAULT=1.0000
ba05.mpr:      550.00         0.0%   Grown from ba04.mpr using
                                     DEFAULT=1.0000
```

QHPTCFLG   Quebec Housing Parent Tax Credit activation flag

DESCRIPTION

The calculation of the Quebec Home Parent Tax Credit (imqhptc) is activated by the flag
QHTCFLG. The refundable credit started in 1992. The level of refundable credit is based on
the duration of parent or grandparent stay in the economic family. The base level of the
credit is QHPTC. A take-up rate QHPTCTC based on age of the potential parent assigns
individuals with idefrh =3 as a parent according to SCF data. A take-up rate QHPTCTK
based on employment income select the appropriate number of beneficiaries according to
Portrait de la fiscalité des particuliers au Québec.

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:	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	--	Quebec Income Tax Return, line 458
ba93.mpr:	1	--	Quebec Income Tax Return, Attachement N

```
ba94.mpr:     1                    --     Quebec Income Tax Return,
                         Attachement K
ba95.mpr:     1                    --     Quebec Income Tax Return,
                         Attachement H
ba96.mpr:     1                    --     Quebec Income Tax Return,
                         Attachement H
ba97.mpr:     1                    --     Copy from 1996
ba98.mpr:     1                    --     Quebec Income Tax 1998 -
                         Line 462
ba99.mpr:     1                    --     Quebec Income Tax 1999 -
                         Line 462 & Schedule H
ba00.mpr:     1                    --     Copied from ba99.mpr
ba01.mpr:     1                    --     Copied from ba00.mpr
ba02.mpr:     1                    --     Copied from ba01.mpr
ba03.mpr:     1                    --     Copied from ba02.mpr
ba04.mpr:     1                    --     Copied from ba03.mpr
ba05.mpr:     1                    --     Copied from ba04.mpr
```

QHPTCTC   QHPTC take-up rate by age of elderly [age,rate]

DESCRIPTION

This is the first take-up rate used in the calculation of imqhptc. It selects an individual with
idefrh = 3 and assigns him/her as a parent according to observed probability in SCF. The
probability is based on idage.

Beginning in 2001, this credit was extended to include aunt, uncle, great-uncle or great-aunt
of the taxpayer of the taxpayer's spouse. The definition of "uncle" and "great-uncle" shall
include the spouse of an aunt or great-aunt and vice versa for definition of "aunt" and "great-
aunt".

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Source	
ba84.mpr:	5	[Rows]	Value based on SCF 1994
60	0.000	(0.0200)	
70	0.200	(0.0150)	
80	0.350	(0.0390)	
90	0.740	(-0.0740)	
100	0.000	(-0.0740)	
ba85.mpr:		[Same]	Value based on SCF 1994
ba86.mpr:		[Same]	Value based on SCF 1994
ba87.mpr:		[Same]	Value based on SCF 1994
ba88.mpr:		[Same]	Value based on SCF 1994
ba89.mpr:		[Same]	Value based on SCF 1994
ba90.mpr:		[Same]	Value based on SCF 1994
ba91.mpr:		[Same]	Value based on SCF 1994
ba92.mpr:		[Same]	Value based on SCF 1994
ba93.mpr:		[Same]	Value based on SCF 1994
ba94.mpr:		[Same]	Value based on SCF 1994
ba95.mpr:		[Same]	Value based on SCF 1994
ba96.mpr:	5	[Rows]	Value based on SCF 1996
60	0.870	(-0.0010)	
70	0.860	(0.0000)	
80	0.860	(-0.0130)	
90	0.730	(0.0270)	
100	1.000	(0.0270)	
ba97.mpr:		[Same]	Value based on SCF 1996
ba98.mpr:		[Same]	Value based on SCF 1996
ba99.mpr:		[Same]	Value based on SCF 1996
ba00.mpr:	5	[Rows]	Value based on SCF 1996
60	0.870	(0.0010)	
70	0.880	(0.0060)	
80	0.940	(0.0060)	
90	1.000	(0.0000)	
100	1.000	(0.0000)	
ba01.mpr:		[Same]	Value based on SCF 1996
ba02.mpr:		[Same]	Value based on SCF 1996
ba03.mpr:		[Same]	Value based on SCF 1996
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

QHPTCTK   QHPTC take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income. It selects the appropriate number of beneficiaries according to Portrait de la fiscalité des particuliers au Québec.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year		Value	Source
ba84.mpr:		8	[Rows] Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
	0	0.039	(0.0000)
	10000	0.218	(-0.0000)
	20000	0.050	(0.0000)
	30000	0.105	(-0.0000)
	40000	0.004	(0.0001)
	50000	0.508	(0.0000)
	60000	1.000	(0.0000)
	70000	1.000	(0.0000)
ba85.mpr:			[Same] Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba86.mpr:			[Same] Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba87.mpr:			[Same] Value based on Portrait de la fiscalite des particuliers au Quebec, 1993

```
ba88.mpr:                    [Same]   Value based on Portrait de
                                      la fiscalite des particuliers au
                                      Quebec, 1993
ba89.mpr:                    [Same]   Value based on Portrait de
                                      la fiscalite des particuliers au
                                      Quebec, 1993
ba90.mpr:                    [Same]   Value based on Portrait de
                                      la fiscalite des particuliers au
                                      Quebec, 1993
ba91.mpr:                    [Same]   Value based on Portrait de
                                      la fiscalite des particuliers au
                                      Quebec, 1993
ba92.mpr:                    [Same]   Value based on Portrait de
                                      la fiscalite des particuliers au
                                      Quebec, 1993
ba93.mpr:                    [Same]   Value based on Portrait de
                                      la fiscalite des particuliers au
                                      Quebec, 1993
ba94.mpr:                    [Same]   Value based on Portrait de
                                      la fiscalite des particuliers au
                                      Quebec, 1993
ba95.mpr:                    [Same]   Value based on Portrait de
                                      la fiscalite des particuliers au
                                      Quebec, 1993
ba96.mpr:     8              [Rows]   alue based on Portrait de la
                                      fiscalite des particuliers au Quebec,
                                      1996
         0    0.006   (0.0001)
      5000    0.425   (-0.0000)
     10000    0.182   (0.0000)
     15000    0.199   (0.0000)
     20000    0.282   (-0.0000)
     25000    0.215   (-0.0000)
     30000    0.025   (0.0001)
     40000    0.545   (0.0001)
ba97.mpr:                    [Same]   alue based on Portrait de la
                                      fiscalite des particuliers au Quebec,
                                      1996
ba98.mpr:                    [Same]   alue based on Portrait de la
                                      fiscalite des particuliers au Quebec,
                                      1996
ba99.mpr:                    [Same]   alue based on Portrait de la
                                      fiscalite des particuliers au Quebec,
                                      1996
ba00.mpr:                    [Same]   alue based on Portrait de la
                                      fiscalite des particuliers au Quebec,
                                      1996
```

```
ba01.mpr:                   [Same]    alue based on Portrait de la
                                      fiscalite des particuliers au Quebec,
                                      1996
ba02.mpr:                   [Same]    alue based on Portrait de la
                                      fiscalite des particuliers au Quebec,
                                      1996
ba03.mpr:                   [Same]    alue based on Portrait de la
                                      fiscalite des particuliers au Quebec,
                                      1996
ba04.mpr:                   [Same]    Copied from ba03.mpr
ba05.mpr:                   [Same]    Copied from ba04.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 individual contribution is defined as:

imqitot   Total Income
LESS
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
imqiloss   Allowable investment losses

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
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:			[Same]	Quebec Income Tax 1996, Attachment F & Line 446
ba97.mpr:			[Same]	Quebec Income Tax 1997, Attachment F & Line 446
ba98.mpr:			[Same]	Quebec Income Tax 1998, Attachment F & Line 446
ba99.mpr:			[Same]	Quebec Income Tax 1999 – Line 446 & Schedule F
ba00.mpr:	4		[Rows]	Quebec Budget 1999
11000	0	0.010		
26000	(150)	0.000		
40000	(150)	0.010		
125000	(1000)	0.000		
ba01.mpr:			[Same]	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:			[Same]	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:			[Same]	Grown from ba02.mpr using NONE=1.0000

```
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:                    [Same]   Grown from ba04.mpr using
                             NONE=1.0000
```

QHSCDIR   Quebec Health Services Fund Contribution Dividend incluion 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

Function	Description
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:	0.00000	--	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%   Quebec Income Tax 1996,
                                  Attachment F & Line 446
ba97.mpr:     0.20000      0.0%   Quebec Income Tax 1997,
                                  Attachment F & Line 446
ba98.mpr:     0.20000      0.0%   Quebec Income Tax 1998 –
                                  Line 446 and Schedule F
ba99.mpr:     0.20000      0.0%   Quebec Income Tax 1999 –
                                  Line 446 & Schedule F
ba00.mpr:     0.20000      0.0%   Copied from ba99.mpr
ba01.mpr:     0.20000      0.0%   Copied from ba00.mpr
ba02.mpr:     0.20000      0.0%   Copied from ba01.mpr
ba03.mpr:     0.20000      0.0%   Copied from ba02.mpr
ba04.mpr:     0.20000      0.0%   Copied from ba03.mpr
ba05.mpr:     0.20000      0.0%   Copied from ba04.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

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:	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	--	Quebec Income Tax 1996, Attachment F & Line 446
ba97.mpr:	1	--	Quebec Income Tax 1997, Attachment F & Line 446
ba98.mpr:	1	--	Quebec Income Tax 1998 – Line 446 and Schedule F
ba99.mpr:	1	--	Quebec Income Tax 1999 – Line 446 & Schedule F
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.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%	Quebec Income Tax 1996 – Line 442
ba97.mpr:	5000.00	0.0%	Quebec Income Tax 1997 – Line 442
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Budget Speech, 1997-1998
ba01.mpr:	0.00	--	Budget Speech, 1997-1998
ba02.mpr:	0.00	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000

```
ba04.mpr:    0.00              --     Grown from ba03.mpr using
                          NONE=1.0000
ba05.mpr:    0.00              --     Grown from ba04.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%   Quebec Income Tax 1996 –
                                   Line 442
ba97.mpr:     10000.00     0.0%   Quebec Income Tax 1997 –
                                   Line 442
ba98.mpr:     0.00          --    Not in effect
ba99.mpr:     0.00          --    Not in effect
ba00.mpr:     0.00          --    Budget Speech, 1997-1998
ba01.mpr:     0.00          --    Budget Speech, 1997-1998
ba02.mpr:     0.00          --    Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     0.00          --    Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     0.00          --    Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     0.00          --    Grown from ba04.mpr using
                                   NONE=1.0000
```

QHSF   Quebec surtax first level rate

DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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%	Quebec Income Tax 1996 – Line 442
ba97.mpr:	0.05000	0.0%	Quebec Income Tax 1997 – Line 442
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Budget Speech, 1997-1998
ba01.mpr:	0.00000	--	Budget Speech, 1997-1998
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

QHSF2   Quebec surtax second level rate

DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI2.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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%   Quebec Income Tax 1996 -
                                      Line 442
 ba97.mpr:     0.05000         0.0%   Quebec Income Tax 1997 -
                                      Line 442
 ba98.mpr:     0.00000          --    Not in effect
 ba99.mpr:     0.00000          --    Not in effect
 ba00.mpr:     0.00000          --    Budget Speech, 1997-1998
 ba01.mpr:     0.00000          --    Budget Speech, 1997-1998
 ba02.mpr:     0.00000          --    Copied from ba01.mpr
 ba03.mpr:     0.00000          --    Copied from ba02.mpr
 ba04.mpr:     0.00000          --    Copied from ba03.mpr
 ba05.mpr:     0.00000          --    Copied from ba04.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

Function	Description
txqinet	Compute net income (Quebec)
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:	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	--	Quebec Income Tax 1996, Attachment F & Line 446

```
ba97.mpr:    1              --    Quebec Income Tax 1997,
                                  Attachment F & Line 446
ba98.mpr:    1              --    Quebec Income Tax 1998 -
                                  Line 446 and Schedule F
ba99.mpr:    1              --    Quebec Income Tax 1999 -
                                  Line 446 & Schedule F
ba00.mpr:    1              --    Copied from ba99.mpr
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.mpr
```

QITSFSEW   Quebec improved tax system for self-employed worker activation flag

DESCRIPTION

When this parameter is set to 1, the improved tax system for self-employed workers is activated. This improved system was announced in the Quebec 2000 Budget to enable the increasing number of self-employed workers to benefit from the simplified tax form.   When this parameter is set to 0, the difference between the flat amount provided under the simplified tax system and the maximum contribution to the CPP/QPP with respect to pensionable self-employed earnings would exclude a number of self-employed workers from the simplified tax system.

This system will standardize the tax treatment applicable to that part of the contribution paid by a worker in respect of pensionable self-employed earnings that could be equated with an employer's contribution, and refrain from excluding a growing number of self-employed workers from the simplified tax system. When activated, it will result in a conversion of QITSSEF of the tax credit granted in respect of amounts payable as contributions on pensionable self-employed earnings to the CPP/QPP into a deduction in the calculation of income. This new deduction will be applied to the calculation of income under the simplified tax system and to the income used to determine the contribution to the Health Services Fund payable by individuals.

See also: imqcppse, QITSSEF.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	1	--	Quebec 2000-2001 Budget, p.10, additional information
ba01.mpr:	1	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	1	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	1	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	1	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1	--	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

When QITSFSEW is activated (equal to 1), this parameter represents the proportion of the tax credit granted in respect of amounts payable as contributions on pensionable self-employed earnings to the CPP/QPP that is to be converted into a deduction in the calculation of income. This new deduction will be applied to the calculation of income under the simplified tax system and to the income used to determine the contribution to the Health Services Fund payable by individuals. This system will standardize the tax treatment applicable to that part of the contribution paid by a worker in respect of pensionable self-employed earnings that could be equated with an employer's contribution, and refrain from excluding a growing number of self-employed workers from the simplified tax system.

See also: imqcppse, QITSFSEW.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
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        --      Not in effect
ba98.mpr:     0.00000        --      Not in effect
ba99.mpr:     0.00000        --      Not in effect
ba00.mpr:     0.50000        --      Quebec 2000-2001 Budget,
                             p.10, additional information
ba01.mpr:     0.50000       0.0%    Grown from ba00.mpr using
                             DEFAULT=1.0000
ba02.mpr:     0.50000       0.0%    Grown from ba01.mpr using
                             DEFAULT=1.0000
ba03.mpr:     0.50000       0.0%    Grown from ba02.mpr using
                             DEFAULT=1.0000
ba04.mpr:     0.50000       0.0%    Grown from ba03.mpr using
                             DEFAULT=1.0000
ba05.mpr:     0.50000       0.0%    Grown from ba04.mpr using
                             DEFAULT=1.0000
```

QLAXM   Quebec living alone exemption/amount

DESCRIPTION

This amount is used to increase the Quebec total tax credits (imqtottc) for persons living alone.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
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%   Quebec Income Tax 1996,
                                Attachment A(A) & Line 362
ba97.mpr:    1050.00           0.0%   Quebec Income Tax 1997,
                                Attachment A(A) & Line 362
ba98.mpr:    1050.00           0.0%   Quebec Income Tax 1998,
                                Attachment A(A) & Line 361
ba99.mpr:    1050.00           0.0%   Quebec Income Tax 1999 -
                                Line 361 & Schedule B(B)
ba00.mpr:    1050.00           0.0%   Grown from ba99.mpr using
                                DEFAULT=1.0000
ba01.mpr:    1050.00           0.0%   Grown from ba00.mpr using
                                DEFAULT=1.0000
ba02.mpr:    1050.00           0.0%   Quebec budget 2000,
                                Additonal Info p.4
ba03.mpr:    1068.90           1.8%   Grown from ba02.mpr using
                                CPIQU=1.018
ba04.mpr:    1089.21           1.9%   Grown from ba03.mpr using
                                CPIQU=1.019
ba05.mpr:    1109.90           1.9%   Grown from ba04.mpr using
                                CPIQU=1.019
```

QLAXPI   Quebec living alone phase-in

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the living

alone tax credit. It is used in 1996 to simulate the phase-in of the income testing of the living alone credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit "be subject to an income test which would target the assistance to low or modest incomes." Individual living alone with incomes above the threshold of $26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QLAXM, QLAXRR, and QLAXTD.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	0.50	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	1.00	100.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.

```
ba99.mpr:      0.00          --     Not in effect.  See QCALRFLG
ba00.mpr:      0.00          --     Copied from ba99.mpr
ba01.mpr:      0.00          --     Copied from ba00.mpr
ba02.mpr:      0.00          --     Copied from ba01.mpr
ba03.mpr:      0.00          --     Copied from ba02.mpr
ba04.mpr:      0.00          --     Copied from ba03.mpr
ba05.mpr:      0.00          --     Copied from ba04.mpr
```

QLAXRR   Quebec living alone reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (QLAXTD) which
will be deducted from the non-refundable living alone tax credit amount (QLAXM).

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which
proposed that the non-refundable living alone tax credit "be subject to an income test which
would target the assistance to low or modest incomes." Individual living alone with incomes
above the threshold of $26,000 would have the amount of the living alone credit reduced by
15% of income above that threshold. This reduction for higher income seniors was to be
phased in over two years, with half the reduction applied in 1996 and the full reduction in
1997 and subsequent years.

See also imqlatc, QLAXTD, QLAXPI.

CROSS REFERENCE

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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:    0.15            --    Quebec Income Tax Return,
                     Calculation Grid
ba97.mpr:    0.15          0.0%   Quebec Income Tax Return,
                     Calculation Grid
ba98.mpr:    0.00            --    No longer in effect.  See
                     QCALRFLG.
ba99.mpr:    0.00            --    Not in effect.  See QCALRFLG
ba00.mpr:    0.00            --    Copied from ba99.mpr
ba01.mpr:    0.00            --    Copied from ba00.mpr
ba02.mpr:    0.00            --    Copied from ba01.mpr
ba03.mpr:    0.00            --    Copied from ba02.mpr
ba04.mpr:    0.00            --    Copied from ba03.mpr
ba05.mpr:    0.00            --    Copied from ba04.mpr
```

QLAXTD   Quebec living alone turn down

DESCRIPTION

Individual living alone will have its non-refundable living alone tax credit reduced if its net income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit "be subject to an income test which would target the assistance to low or modest incomes." Individual living alone with incomes above the threshold of $26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqlatc, QLAXRR, QLAXPI

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	26000.00	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	26000.00	0.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	--	Not in effect. See QCALRFLG
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

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%   Quebec Income Tax 1996,
                                    Attachment A(A) & Line 367
ba97.mpr:     1300.00        0.0%   Quebec Income Tax 1997 -
                                    Line 309
ba98.mpr:     1300.00        0.0%   Quebec Income Tax 1998,
                                    Attachment B(B) & Line 361
ba99.mpr:     1300.00        0.0%   Quebec Income Tax 1999 -
                                    Line 367 & Schedule A(A)
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
ba02.mpr:     1300.00        0.0%   Quebec budget 2000,
                                    Additonal Info p.4
ba03.mpr:     1323.40        1.8%   Grown from ba02.mpr using
                                    CPIQU=1.018
ba04.mpr:     1348.54        1.9%   Grown from ba03.mpr using
                                    CPIQU=1.019
ba05.mpr:     1374.16        1.9%   Grown from ba04.mpr using
                                    CPIQU=1.019
```

QLVCMAX   Maximum Quebec labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Quebec labour sponsored funds tax credit (implvctc). The credit is derived as a proportion QLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value QLVCMAX.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1225.00	--	Quebec Income Tax Return, 1984, line 115
ba85.mpr:	700.00	-42.9%	Quebec Income Tax Return, 1985, line 120
ba86.mpr:	700.00	0.0%	Quebec Income Tax Return, 1986, line 123
ba87.mpr:	700.00	0.0%	Quebec Income Tax Return, 1987, line 508
ba88.mpr:	700.00	0.0%	Quebec Income Tax Return, 1988, line 115
ba89.mpr:	700.00	0.0%	Quebec Income Tax Return, 1989, line 424
ba90.mpr:	700.00	0.0%	Quebec Income Tax Return, 1990, line 424
ba91.mpr:	700.00	0.0%	Quebec Income Tax Return, 1991, line 424
ba92.mpr:	1000.00	42.9%	Quebec Income Tax Return, 1992, line 424
ba93.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1993, line 424
ba94.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1994, line 424
ba95.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1995, line 424
ba96.mpr:	525.00	-47.5%	Quebec Income Tax Return, 1996, line 424
ba97.mpr:	525.00	0.0%	Quebec Income Tax Return, 1997, line 424
ba98.mpr:	750.00	42.9%	Quebec Income Tax Return, 1998, line 424
ba99.mpr:	750.00	0.0%	Quebec Income Tax 1999 – Line 424
ba00.mpr:	750.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	750.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	750.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	750.00	0.0%	Grown from ba02.mpr using NONE=1.0000

File/Year	Value	Growth	Source
ba92.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1992, line 424
ba93.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1993, line 424
ba94.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1994, line 424
ba95.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1995, line 424
ba96.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1996, line 424
ba97.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1997, line 424
ba98.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1998, line 424
ba99.mpr:	0.15000	-25.0%	Quebec Income Tax Return, 1999, line 424
ba00.mpr:	0.15000	0.0%	Quebec 2000 Budget Plan, Additional Information, Section 1, page 16
ba01.mpr:	0.15000	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	0.15000	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.15000	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.15000	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.15000	0.0%	Grown from ba04.mpr using NONE=1.0000

```
ba92.mpr:    0.20000      0.0%   Quebec Income Tax Return,
                                 1992, line 424
ba93.mpr:    0.20000      0.0%   Quebec Income Tax Return,
                                 1993, line 424
ba94.mpr:    0.20000      0.0%   Quebec Income Tax Return,
                                 1994, line 424
ba95.mpr:    0.20000      0.0%   Quebec Income Tax Return,
                                 1995, line 424
ba96.mpr:    0.15000     -25.0%  Quebec Income Tax Return,
                                 1996, line 424
ba97.mpr:    0.15000      0.0%   Quebec Income Tax Return,
                                 1997, line 424
ba98.mpr:    0.15000      0.0%   Quebec Income Tax Return,
                                 1998, line 424
ba99.mpr:    0.15000      0.0%   Quebec Income Tax 1999 -
                                 Line 424
ba00.mpr:    0.15000      0.0%   Grown from ba99.mpr using
                                 NONE=1.0000
ba01.mpr:    0.15000      0.0%   Grown from ba00.mpr using
                                 NONE=1.0000
ba02.mpr:    0.15000      0.0%   Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:    0.15000      0.0%   Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:    0.15000      0.0%   Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:    0.15000      0.0%   Grown from ba04.mpr using
                                 NONE=1.0000
```

QMAXDX   Quebec maximum disability deduction/amount

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**

txqinet   Compute net income (Quebec)
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%	Quebec Income Tax 1996 – Line 376
ba97.mpr:	2200.00	0.0%	Quebec Income Tax 1997 – Line 376
ba98.mpr:	2200.00	0.0%	Quebec Income Tax 1998 – Line 376

ba99.mpr:	2200.00	0.0%	Quebec Income Tax 1999 – Line 376
ba00.mpr:	2200.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	2200.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	2200.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	2200.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	2200.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	2200.00	0.0%	Grown from ba04.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

Function   **Description**

txqitax   Compute taxable income and individual 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:	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%   Quebec Income Tax 1996 -
                                  Line 380
ba97.mpr:     0.00          --    Quebec Income Tax Return,
                                  Calculation Grid
ba98.mpr:     0.00          --    Quebec Income Tax Return,
                                  Calculation Grid
ba99.mpr:     0.00          --    Quebec Income Tax 1999 -
                                  Calculation Grid
ba00.mpr:     0.00          --    Grown from ba99.mpr using
                                  DEFAULT=1.0000
ba01.mpr:     0.00          --    Grown from ba00.mpr using
                                  DEFAULT=1.0000
ba02.mpr:     0.00          --    Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:     0.00          --    Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     0.00          --    Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     0.00          --    Grown from ba04.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**

txqinet   Compute net income (Quebec)
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%	Quebec Income Tax 1996 – Line 380
ba97.mpr:	0.03000	0.0%	Quebec Income Tax 1997 – Line 380
ba98.mpr:	0.03000	0.0%	Quebec Income Tax 1998 – Line 381
ba99.mpr:	0.03000	0.0%	Quebec Income Tax 1999 – Line 381
ba00.mpr:	0.03000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.03000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.03000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.03000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.03000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.03000	0.0%	Copied from ba04.mpr

QMEDINC   Income definition for Que. refundable tax credit for medical expenses

DESCRIPTION

This parameter defines the income definition to be used in the calculation of Quebec medical expenses (imqmeda) and refundable tax credit for medical expenses (imqmedrc).

When assigned to 1, the income test is based on the net income of the individual and the net

income of the spouse, if applicable. When assigned to 2, the income test is based as the total income (imqitot).

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:	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	--	Quebec Income Tax 1997 – Line 381 & Line 456
ba98.mpr:	2	--	Quebec Income Tax 1998 – Schedule B
ba99.mpr:	2	--	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.mpr

DESCRIPTION

When this parameter is set to 1, the medical expense tax credit is based on individual net income and subject to the limitation of QMEDALL; when set to 2, starting in 1997, it is subject to the family income with no limitation and is allocated to the spouse with the highest net income.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Quebec Income Tax Return
ba85.mpr:	1	--	Quebec Income Tax Return
ba86.mpr:	1	--	Quebec Income Tax Return
ba87.mpr:	1	--	Quebec Income Tax Return
ba88.mpr:	1	--	Quebec Income Tax Return
ba89.mpr:	1	--	Quebec Income Tax Return
ba90.mpr:	1	--	Quebec Income Tax Return
ba91.mpr:	1	--	Quebec Income Tax Return
ba92.mpr:	1	--	Quebec Income Tax Return
ba93.mpr:	1	--	Quebec Income Tax Return
ba94.mpr:	1	--	Quebec Income Tax Return
ba95.mpr:	1	--	Quebec Income Tax Return
ba96.mpr:	1	--	Quebec Income Tax Return
ba97.mpr:	2	--	Quebec Income Tax Return
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr

```
ba04.mpr:    2                --    Copied from ba03.mpr
ba05.mpr:    2                --    Copied from ba04.mpr
```

QMEDRATE Proportion of expenses allowed for refundable tax credit for medical expenses

DESCRIPTION

The maximum proportion of eligible medical expenses (imqmeda) which are eligible for the Quebec refundable tax credit for medical expenses (imqmedrc).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	0.25000	--	Quebec Income Tax 1997 – Line 456
ba98.mpr:	0.25000	0.0%	Quebec Income Tax 1998 – Line 462 & Schedule B

```
     ba97.mpr:      0.00              --     Not in effect
     ba98.mpr:      0.00              --     Not in effect
     ba99.mpr:    750.00            0.0%     Quebec Income Tax 1999 -
                                             Line 462 & Schedule B
     ba00.mpr:    750.00            0.0%     Copied from ba99.mpr
     ba01.mpr:    750.00            0.0%     Copied from ba00.mpr
     ba02.mpr:    750.00            0.0%     Copied from ba01.mpr
     ba03.mpr:    750.00            0.0%     Copied from ba02.mpr
     ba04.mpr:    750.00            0.0%     Copied from ba03.mpr
     ba05.mpr:    750.00            0.0%     Copied from ba04.mpr
```

QMEDRMEDNDX Indexation rate for Quebec refundable medical expense tax credit

DESCRIPTION

```
ba97.mpr:     500.00          --      Quebec Income Tax 1997 -
                              Line 456
ba98.mpr:     500.00         0.0%     Quebec Income Tax 1998 -
                              Line 462 & Schedule B
ba99.mpr:     500.00         0.0%     Quebec Income Tax 1999 -
                              Line 462 & Schedule B
ba00.mpr:     500.00         0.0%     Grown from ba99.mpr using
                              DEFAULT=1.0000
ba01.mpr:     500.00         0.0%     Grown from ba00.mpr using
                              DEFAULT=1.0000
ba02.mpr:     500.00         0.0%     Quebec budget 2000,
                              Additonal Info p.4
ba03.mpr:     509.00         1.8%     Grown from ba02.mpr using
                              CPIQU=1.018
ba04.mpr:     518.67         1.9%     Grown from ba03.mpr using
                              CPIQU=1.019
ba05.mpr:     528.52         1.9%     Grown from ba04.mpr using
                              CPIQU=1.019
```

QMEDRMIN Minimum earnings for Quebec refundable tax credit for medical expenses

DESCRIPTION

If employment earnings are less than this parameter, then a person is eligible to apply for the
Quebec refundable tax credit for medical expenses (imqmedrc). Earnings are calculated as
employment income (idiemp) plus self-employment income (idisenf + idisefm) minus
registered pension plan deduction (idrpp) minus annual union, professional, or like dues
(iddues) minus other employment expenses (idalexp).

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:	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:	2500.00	--	Quebec Income Tax 1997 – Line 456
ba98.mpr:	2500.00	0.0%	Quebec Income Tax 1998 – Line 462 & Schedule B
ba99.mpr:	2500.00	0.0%	Quebec Income Tax 1999 – Line 462 & Schedule B
ba00.mpr:	2500.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	2500.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	2500.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	2500.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	2500.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	2500.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QMEDRRR   Reduction rate for the Que. refundable tax credit for medical expenses

DESCRIPTION

The Quebec refundable tax credit for medical expenses (imqmedrc) is reduced by
QMEDRRR percent of net family income in excess of QMEDRTD.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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	--	Quebec Income Tax 1997 - Line 456
ba98.mpr:	0.05000	0.0%	Quebec Income Tax 1998 - Line 462 & Schedule B
ba99.mpr:	0.05000	0.0%	Quebec Income Tax 1999 - Line 462 & Schedule B
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.05000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

QMEDRTD   Turndown level for Que. refundable tax credit for medical expenses

DESCRIPTION

The Quebec refundable tax credit for medical expenses (imqmedrc) is reduced by
QMEDRRR percent of net family income in excess of this amount.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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:	17500.00	--	Quebec Income Tax 1997 – Line 456
ba98.mpr:	17500.00	0.0%	Quebec Income Tax 1998 – Line 462 & Schedule B
ba99.mpr:	17500.00	0.0%	Quebec Income Tax 1999 – Line 462 & Schedule B
ba00.mpr:	17500.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000

```
ba01.mpr:    17500.00    0.0%   Grown from ba00.mpr using
                                DEFAULT=1.0000
ba02.mpr:    17500.00    0.0%   Quebec budget 2000,
                                Additonal Info p.4
ba03.mpr:    17815.00    1.8%   Grown from ba02.mpr using
                                CPIQU=1.018
ba04.mpr:    18153.48    1.9%   Grown from ba03.mpr using
                                CPIQU=1.019
ba05.mpr:    18498.40    1.9%   Grown from ba04.mpr using
                                CPIQU=1.019
```

QMRTCFLG Quebec refundable tax credits for medical expenses activation flag

DESCRIPTION

When QMRTCFLG is assigned to 1, the Quebec refundable tax credit for medical expenses (imqmedrc) is calculated for persons aged 18 and over who had employment related earnings greater than QMEDRMIN. The maximum refundable credit will be the lesser of QMEDRMAX and QMEDRATE percent of eligible medical expenses (imqmeda). It is reduced by QMEDRRR percent of net family income in excess of QMEDRTD.

When QMRTCFLG is assigned to 0, the calculation of the Quebec refundable tax credit for medical expenses is suppressed.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
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              --     Quebec Income Tax 1997 -
                      Line 456
ba98.mpr:     1              --     Quebec Income Tax 1998 -
                      Line 462 & Schedule B
ba99.mpr:     1              --     Quebec Income Tax 1999 -
                      Line 462 & Schedule B
ba00.mpr:     1              --     Copied from ba99.mpr
ba01.mpr:     1              --     Copied from ba00.mpr
ba02.mpr:     1              --     Copied from ba01.mpr
ba03.mpr:     1              --     Copied from ba02.mpr
ba04.mpr:     1              --     Copied from ba03.mpr
ba05.mpr:     1              --     Copied from ba04.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%	Quebec Income Tax 1996 – Line 364
ba97.mpr:	5900.00	0.0%	Quebec Income Tax 1997 – Line 364
ba98.mpr:	5900.00	0.0%	Quebec Income Tax 1998 – Line 364
ba99.mpr:	5900.00	0.0%	Quebec Income Tax 1999 – Line 362
ba00.mpr:	5900.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	5900.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	5900.00	0.0%	Quebec budget 2000, Additonal Info p.4
ba03.mpr:	6006.20	1.8%	Grown from ba02.mpr using CPIQU=1.018

```
ba04.mpr:    6120.32     1.9%   Grown from ba03.mpr using
                                 CPIQU=1.019
ba05.mpr:    6236.61     1.9%   Grown from ba04.mpr using
                                 CPIQU=1.019
```

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

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
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         --    Not in effect
ba97.mpr:    0.00         --    Not in effect
```

```
ba98.mpr:     0.00              --     Not in effect
ba99.mpr:     0.00              --     Not in effect
ba00.mpr:     0.00              --     Grown from ba99.mpr using
                              DEFAULT=1.0000
ba01.mpr:     0.00              --     Grown from ba00.mpr using
                              DEFAULT=1.0000
ba02.mpr:     0.00              --     Grown from ba01.mpr using
                              DEFAULT=1.0000
ba03.mpr:     0.00              --     Grown from ba02.mpr using
                              DEFAULT=1.0000
ba04.mpr:     0.00              --     Grown from ba03.mpr using
                              DEFAULT=1.0000
ba05.mpr:     0.00              --     Grown from ba04.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.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which
is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for
those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	Source

```
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:     4              [Rows]    Quebec Budget, 1990
    500.00       0.00      0.00      0.00       0.00
    500.00       0.00      0.00      0.00       0.00
   1500.00    1500.00      0.00      0.00       0.00
   1500.00    1500.00      0.00      0.00       0.00
ba90.mpr:     4              [Rows]    Quebec Budget, 1990
    500.00       0.00      0.00      0.00       0.00
    500.00     500.00      0.00      0.00       0.00
   1500.00    1500.00      0.00      0.00       0.00
   1500.00    1500.00      0.00      0.00       0.00
ba91.mpr:     4              [Rows]    HWC 1991 Edition, section
                                       6.3
    500.00       0.00      0.00      0.00       0.00
    500.00     500.00      0.00      0.00       0.00
   1500.00    1500.00   1500.00      0.00       0.00
   1500.00    1500.00   1500.00      0.00       0.00
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:     4              [Rows]    HWC 1993 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   1600.00   1500.00   1500.00      0.00
    1600.00   1600.00   1500.00   1500.00      0.00
ba94.mpr:      4           [Rows]   Redbook, 1996 Edition, p. D6
     500.00      0.00      0.00      0.00      0.00
     500.00    500.00      0.00      0.00      0.00
    1600.00   1600.00   1600.00   1500.00      0.00
    1600.00   1600.00   1600.00   1500.00      0.00
ba95.mpr:      4           [Rows]   Redbook, 1996 Edition, p. D6
     500.00      0.00      0.00      0.00      0.00
     500.00    500.00      0.00      0.00      0.00
    1600.00   1600.00   1600.00   1600.00      0.00
    1600.00   1600.00   1600.00   1600.00      0.00
ba96.mpr:      4           [Rows]   Redbook, 1996 Edition, p. D6
     500.00      0.00      0.00      0.00      0.00
     500.00    500.00      0.00      0.00      0.00
    1600.00   1600.00   1600.00   1600.00   1600.00
    1600.00   1600.00   1600.00   1600.00   1600.00
ba97.mpr:                  [Same]   Nouvelles dispositions de la
                                    Politique Familiale, 1997
ba98.mpr:      4           [Rows]   Nouvelles dispositions de la
                                    Politique Familiale, 1997
       0.00      0.00      0.00      0.00      0.00
       0.00    500.00      0.00      0.00      0.00
       0.00   1600.00   1600.00   1600.00   1600.00
       0.00   1600.00   1600.00   1600.00   1600.00
ba99.mpr:      4           [Rows]   Nouvelles dispositions de la
                                    Politique Familiale, 1997
       0.00      0.00      0.00      0.00      0.00
       0.00      0.00      0.00      0.00      0.00
       0.00      0.00   1600.00   1600.00   1600.00
       0.00      0.00   1600.00   1600.00   1600.00
ba00.mpr:      4           [Rows]   Nouvelles dispositions de la
                                    Politique Familiale, 1997
       0.00      0.00      0.00      0.00      0.00
       0.00      0.00      0.00      0.00      0.00
       0.00      0.00      0.00   1600.00   1600.00
       0.00      0.00      0.00   1600.00   1600.00
ba01.mpr:      4           [Rows]   Nouvelles dispositions de la
                                    Politique Familiale, 1997
       0.00      0.00      0.00      0.00      0.00
       0.00      0.00      0.00      0.00      0.00
       0.00      0.00      0.00      0.00   1600.00
       0.00      0.00      0.00      0.00   1600.00
ba02.mpr:      4           [Rows]   Nouvelles dispositions de la
                                    Politique Familiale, 1997
       0.00      0.00      0.00      0.00      0.00
       0.00      0.00      0.00      0.00      0.00
```

```
        0.00     0.00     0.00     0.00     0.00
        0.00     0.00     0.00     0.00     0.00
ba03.mpr:                  [Same]  Grown from ba02.mpr using
                           DEFAULT=1.0000
ba04.mpr:                  [Same]  Grown from ba03.mpr using
                           DEFAULT=1.0000
ba05.mpr:                  [Same]  Grown from ba04.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.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
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               --    Nouvelles dispositions de la
              Politique Familiale, 1997
ba98.mpr:     1               --    Nouvelles dispositions de la
              Politique Familiale, 1997
ba99.mpr:     1               --    Nouvelles dispositions de la
              Politique Familiale, 1997
ba00.mpr:     1               --    Nouvelles dispositions de la
              Politique Familiale, 1997
ba01.mpr:     1               --    Nouvelles dispositions de la
              Politique Familiale, 1997
ba02.mpr:     0               --    Not in effect
ba03.mpr:     0               --    Copied from ba02.mpr
ba04.mpr:     0               --    Copied from ba03.mpr
ba05.mpr:     0               --    Copied from ba04.mpr
```

QNBPOFLAG Quebec newborn family allowance phase out flag

DESCRIPTION

This parameter activates the phase out of the Quebec Newborn Family Allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. As a result, this program will progressively disappear until the year 2002. Any child whose age is equal to the difference between TARGETYEAR and QNBPOYR, and whose month of birth is greater than September, which is determined by comparing a random number to QNBPOPYR, would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	Growth	Source
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	--	Nouvelles dispositions de la Politique Familiale, 1997
ba98.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba99.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba00.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

DESCRIPTION

This parameter represents the proportion of the phase out year of the Quebec Newborn Family Allowance where children would still be eligible for the allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. The phase out is activated by QNBPOFLAG. Any child whose age is equal to the difference between TARGETYEAR and QNBPOYR, and whose month of birth is greater than September (if a random number is greater than this parameter), would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
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	--	Nouvelles dispositions de la Politique Familiale, 1997

```
ba88.mpr:       0              --      Not in effect
ba89.mpr:       0              --      Not in effect
ba90.mpr:       0              --      Not in effect
ba91.mpr:       0              --      Copied from ba90.mpr
ba92.mpr:       0              --      Copied from ba91.mpr
ba93.mpr:       0              --      Copied from ba92.mpr
ba94.mpr:       0              --      Copied from ba93.mpr
ba95.mpr:       0              --      Copied from ba94.mpr
ba96.mpr:       0              --      Copied from ba95.mpr
ba97.mpr:       1997           --      Nouvelles dispositions de la
                                       Politique Familiale, 1997
ba98.mpr:       1997           0.0%    Nouvelles dispositions de la
                                       Politique Familiale, 1997
ba99.mpr:       1997           0.0%    Nouvelles dispositions de la
                                       Politique Familiale, 1997
ba00.mpr:       1997           0.0%    Nouvelles dispositions de la
                                       Politique Familiale, 1997
ba01.mpr:       1997           0.0%    Copied from ba00.mpr
ba02.mpr:       0              --      Not in effect
ba03.mpr:       0              --      Copied from ba02.mpr
ba04.mpr:       0              --      Copied from ba03.mpr
ba05.mpr:       0              --      Copied from ba04.mpr
```

```
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:     1997           --     Nouvelles dispositions de la
                           Politique Familiale, 1997
ba98.mpr:     1997            --     Nouvelles dispositions de la
                           Politique Familiale, 1997
ba99.mpr:     1997            --     Nouvelles dispositions de la
                           Politique Familiale, 1997
ba00.mpr:     1997            --     Nouvelles dispositions de la
                           Politique Familiale, 1997
ba01.mpr:     1997           --     Copied from ba00.mpr
ba02.mpr:     0              --     Not in effect
ba03.mpr:     0              --     Copied from ba02.mpr
ba04.mpr:     0              --     Copied from ba03.mpr
ba05.mpr:     0              --     Copied from ba04.mpr
```

QNBRFLAG   Quebec newborn family random increase of child rank

DESCRIPTION

When QNBRFLAG is set to one then rank of children in a family of age 1 and 2 is randomly increase to reflect the rank structure observed by the Régie des rentes du Québec. When the rank is increase, rank of older children is also increased.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function   **Description**

famod   Compute family allowance

VALUES

File/Year	Value	Growth	Source
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
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

QNFSDED Quebec deduction of net federal supplements (SPA and GIS) from net income flag

DESCRIPTION

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.

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:     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 - Line 296
 ba95.mpr:     1              --     Quebec Income Tax - Line 296
 ba96.mpr:     1              --     Quebec Income Tax - Line 295
 ba97.mpr:     1              --     Quebec Income Tax - Line 295
 ba98.mpr:     0              --     Quebec Income Tax - Line 295
 ba99.mpr:     0              --     Quebec Income Tax - Line 295
 ba00.mpr:     0              --     Copied from ba99.mpr
 ba01.mpr:     0              --     Copied from ba00.mpr
 ba02.mpr:     0              --     Copied from ba01.mpr
 ba03.mpr:     0              --     Copied from ba02.mpr
 ba04.mpr:     0              --     Copied from ba03.mpr
 ba05.mpr:     0              --     Copied from ba04.mpr
```

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
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)
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 1996 - Line 294
ba97.mpr:	1	--	Quebec Income Tax 1997 - Line 294
ba98.mpr:	1	--	Quebec Income Tax 1998 - Line 294

VALUES

File/Year	Value	Growth	Source
ba90.mpr:	0.20000	0.0%	Quebec Income Tax 1990 – Line 399
ba91.mpr:	0.20000	0.0%	Quebec Income Tax 1991 – Line 399
ba92.mpr:	0.20000	0.0%	Quebec Income Tax 1992 – Line 399
ba93.mpr:	0.20000	0.0%	Quebec Income Tax 1993 – Line 399
ba94.mpr:	0.20000	0.0%	Quebec Income Tax 1994 – Line 399
ba95.mpr:	0.20000	0.0%	Quebec Income Tax 1995 – Line 399
ba96.mpr:	0.20000	0.0%	Quebec Income Tax 1996 – Line 399
ba97.mpr:	0.22750	13.8%	Quebec Income Tax 1997 – Line 399
ba98.mpr:	0.23000	1.1%	Quebec Income Tax 1998 – 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%   Quebec Income Tax 1996 –
                                  Line 396
ba97.mpr:     0.20000      0.0%   Quebec Income Tax 1997 –
                                  Line 396
ba98.mpr:     0.23000     15.0%   Quebec Income Tax 1998 –
                                  Line 396
ba99.mpr:     0.23000      0.0%   Quebec Income Tax 1999 –
                                  Line 396
ba00.mpr:     0.22000     -4.3%   Budget 2000, Add. info p.2
ba01.mpr:     0.21500     -2.3%   Budget 2000, Add. info p.2
ba02.mpr:     0.21000     -2.3%   Budget 2000, Add. info p.2
ba03.mpr:     0.21000      0.0%   Copied from ba02.mpr
ba04.mpr:     0.21000      0.0%   Copied from ba03.mpr
ba05.mpr:     0.21000      0.0%   Copied from ba04.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

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

Value   Growth Source

```
 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              --     Not in effect
 ba97.mpr:    0.00              --     Not in effect
 ba98.mpr:    0.00              --     Not in effect
 ba99.mpr:    0.00              --     Not in effect
 ba00.mpr:    0.00              --     Grown from ba99.mpr using
                                DEFAULT=1.0000
 ba01.mpr:    0.00              --     Grown from ba00.mpr using
                                DEFAULT=1.0000
 ba02.mpr:    0.00              --     Grown from ba01.mpr using
                                DEFAULT=1.0000
 ba03.mpr:    0.00              --     Grown from ba02.mpr using
                                DEFAULT=1.0000
 ba04.mpr:    0.00              --     Grown from ba03.mpr using
                                DEFAULT=1.0000
 ba05.mpr:    0.00              --     Grown from ba04.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

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000

```
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           --    Quebec Income Tax Return,
                                line 260
ba98.mpr:    1           --    Quebec Income Tax Return,
                                line 260
ba99.mpr:    1           --    Quebec Income Tax Return,
                                line 260
ba00.mpr:    1           --    Quebec Income Tax Return,
                                line 260
ba01.mpr:    1           --    Assumed same as ba00.mpr
ba02.mpr:    1           --    Assumed same as ba01.mpr
ba03.mpr:    1           --    Assumed same as ba02.mpr
ba04.mpr:    1           --    Assumed same as ba03.mpr
ba05.mpr:    1           --    Assumed same as ba04.mpr
```

```
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 1996 -
                                  Line 289
ba97.mpr:    1              --    Quebec Income Tax 1997 -
                                  Line 289
ba98.mpr:    1              --    Quebec Income Tax 1998 -
                                  Line 289
ba99.mpr:    1              --    Quebec Income Tax 1999 -
                                  Line 289
ba00.mpr:    1              --    Copied from ba99.mpr
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.mpr
```

QPCOPT   Quebec political contribution option

DESCRIPTION

When set to 1, the calculation of the political contribution credit is based on a single rate, QPTC. When set to 2, the credit varies with the level of political contribution, QPCTR.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Income Tax Return, 1984

```
ba85.mpr:      1              --       Income Tax Return, 1985
ba86.mpr:      1              --       Income Tax Return, 1986
ba87.mpr:      1              --       Income Tax Return, 1987
ba88.mpr:      1              --       Income Tax Return, 1988
ba89.mpr:      1              --       Income Tax Return, 1989
ba90.mpr:      1              --       Income Tax Return, 1990
ba91.mpr:      1              --       Income Tax Return, 1991
ba92.mpr:      1              --       Income Tax Return, 1992
ba93.mpr:      1              --       Income Tax Return, 1993
ba94.mpr:      1              --       Income Tax Return, 1994
ba95.mpr:      2              --       Income Tax Return, 1995
ba96.mpr:      2              --       Income Tax Return, 1996
ba97.mpr:      2              --       Income Tax Return, 1997
ba98.mpr:      2              --       Quebec Income Tax 1998 -
                     Work Chart & Line 414
ba99.mpr:      2              --       Quebec Income Tax 1999 -
                     Work Chart & Line 414
ba00.mpr:      2              --       Copied from ba99.mpr
ba01.mpr:      2              --       Copied from ba00.mpr
ba02.mpr:      2              --       Copied from ba01.mpr
ba03.mpr:      2              --       Copied from ba02.mpr
ba04.mpr:      2              --       Copied from ba03.mpr
ba05.mpr:      2              --       Copied from ba04.mpr
```

QPCTR   Quebec political contribution tax rates

DESCRIPTION

This is the table of the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit when QPCOPT is set to 2.

See also: QPTC.

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:                 [Same]   Not in effect
ba95.mpr:     2           [Rows]   Income Tax Return, 1995
         0    0.750   (-0.0013)
       200    0.500   (-0.0013)
ba96.mpr:                 [Same]   Income Tax Return, 1996
ba97.mpr:                 [Same]   Income Tax Return, 1997
ba98.mpr:                 [Same]   Quebec Income Tax 1998 –
                                   Work Chart & Line 414
ba99.mpr:                 [Same]   Quebec Income Tax 1999 –
                                   Work Chart & Line 414
ba00.mpr:                 [Same]   Grown from ba99.mpr using
                                   DEFAULT=1.0000
ba01.mpr:                 [Same]   Grown from ba00.mpr using
                                   DEFAULT=1.0000
ba02.mpr:                 [Same]   Grown from ba01.mpr using
                                   DEFAULT=1.0000
ba03.mpr:                 [Same]   Grown from ba02.mpr using
                                   DEFAULT=1.0000
ba04.mpr:                 [Same]   Grown from ba03.mpr using
                                   DEFAULT=1.0000
ba05.mpr:                 [Same]   Grown from ba04.mpr using
                                   DEFAULT=1.0000
```

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%   Quebec Income Tax 1996,
                                   Attachment A(A) & Line 367
ba97.mpr:     3300.00       0.0%   Quebec Income Tax 1997,
                                   Attachment A(A) & Line 367
ba98.mpr:     3300.00       0.0%   Quebec Income Tax 1998,
                                   Attachment A(A) & Line 367
ba99.mpr:     3300.00       0.0%   Quebec Income Tax 1999 –
                                   Line 367 & Schedule A(A)
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
ba02.mpr:     3300.00       0.0%   Quebec budget 2000,
                                   Additonal Info p.4
ba03.mpr:     3359.40       1.8%   Grown from ba02.mpr using
                                   CPIQU=1.018
ba04.mpr:     3423.23       1.9%   Grown from ba03.mpr using
                                   CPIQU=1.019
ba05.mpr:     3488.27       1.9%   Grown from ba04.mpr using
                                   CPIQU=1.019
```

QPTC   Quebec political contribution table [total donations,donation allowed]

DESCRIPTION

This parameter is the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit when QPCOPT is set to 1.

See also: QPCTR.

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:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

QPTCBEN   Maximum Quebec political tax credit allowed

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%	Quebec Income Tax 1996 – Line 414
ba97.mpr:	250.00	0.0%	Quebec Income Tax 1997 – Line 414
ba98.mpr:	250.00	0.0%	Quebec Income Tax 1998 – Work Chart & Line 414
ba99.mpr:	250.00	0.0%	Quebec Income Tax 1999 – Work Chart & Line 414
ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	250.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	250.00	0.0%	Grown from ba02.mpr using NONE=1.0000

```
 ba04.mpr:     250.00          0.0%   Grown from ba03.mpr using
                                      NONE=1.0000
 ba05.mpr:     250.00          0.0%   Grown from ba04.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              --      Not in effect
ba97.mpr:    0.00              --      Not in effect
ba98.mpr:    0.00              --      Not in effect
ba99.mpr:    0.00              --      Not in effect
ba00.mpr:    0.00              --      Grown from ba99.mpr using
                        DEFAULT=1.0000
ba01.mpr:    0.00              --      Grown from ba00.mpr using
                        DEFAULT=1.0000
ba02.mpr:    0.00              --      Grown from ba01.mpr using
                        DEFAULT=1.0000
ba03.mpr:    0.00              --      Grown from ba02.mpr using
                        DEFAULT=1.0000
ba04.mpr:    0.00              --      Grown from ba03.mpr using
                        DEFAULT=1.0000
ba05.mpr:    0.00              --      Grown from ba04.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%    Quebec Income Tax 1996 -
                          Attachment B(D) & Line 567
ba97.mpr:    430.00      0.0%    Quebec Income Tax 1997 -
                          Attachment B(D) & Line 567
ba98.mpr:    430.00      0.0%    Quebec Income Tax 1998 -
                          Attachment B(E) & Line 460
ba99.mpr:    430.00      0.0%    Quebec Income Tax 1999 -
                          Schedule B
ba00.mpr:    430.00      0.0%    Grown from ba99.mpr using
                          DEFAULT=1.0000
ba01.mpr:    430.00      0.0%    Grown from ba00.mpr using
                          DEFAULT=1.0000
ba02.mpr:    430.00      0.0%    Quebec budget 2000,
                          Additonal Info p.4
ba03.mpr:    437.74      1.8%    Grown from ba02.mpr using
                          CPIQU=1.018
ba04.mpr:    446.06      1.9%    Grown from ba03.mpr using
                          CPIQU=1.019
ba05.mpr:    454.54      1.9%    Grown from ba04.mpr using
                          CPIQU=1.019
```

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%    Quebec Income Tax 1996 -
                                     Attachment B(D) & Line 568
ba97.mpr:     1285.00        0.0%    Quebec Income Tax 1997 -
                                     Attachment B(D) & Line 568
ba98.mpr:     1285.00        0.0%    Quebec Income Tax 1998 -
                                     Attachment B(E) & Line 460
ba99.mpr:     1285.00        0.0%    Quebec Income Tax 1999 -
                                     Schedule B
ba00.mpr:     1285.00        0.0%    Grown from ba99.mpr using
                                     DEFAULT=1.0000
ba01.mpr:     1285.00        0.0%    Grown from ba00.mpr using
                                     DEFAULT=1.0000
ba02.mpr:     1285.00        0.0%    Quebec budget 2000,
                                     Additonal Info p.4
ba03.mpr:     1308.13        1.8%    Grown from ba02.mpr using
                                     CPIQU=1.018
ba04.mpr:     1332.98        1.9%    Grown from ba03.mpr using
                                     CPIQU=1.019
ba05.mpr:     1358.31        1.9%    Grown from ba04.mpr using
                                     CPIQU=1.019
```

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%	Quebec Income Tax 1996 – Attachment B(D) & Line 573
ba97.mpr:	0.03000	0.0%	Quebec Income Tax 1997 – Attachment B(D) & Line 573
ba98.mpr:	0.03000	0.0%	Quebec Income Tax 1998 – Attachment B(E) & Line 460
ba99.mpr:	0.03000	0.0%	Quebec Income Tax 1999 – Schedule B
ba00.mpr:	0.03000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.03000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.03000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.03000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.03000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.03000	0.0%	Copied from ba04.mpr

DESCRIPTION

This fraction is used to calculate the Quebec property tax refundable amount (imqptr).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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%   Quebec Income Tax 1996 -
                                     Attachment B(D) & Line 572
    ba97.mpr:    0.40000      0.0%   Quebec Income Tax 1997 -
                                     Attachment B(D) & Line 572
    ba98.mpr:    0.40000      0.0%   Quebec Income Tax 1998 -
                                     Attachment B(E) & Line 460
    ba99.mpr:    0.40000      0.0%   Quebec Income Tax 1999 -
                                     Schedule B
    ba00.mpr:    0.40000      0.0%   Copied from ba99.mpr
    ba01.mpr:    0.40000      0.0%   Copied from ba00.mpr
    ba02.mpr:    0.40000      0.0%   Copied from ba01.mpr
    ba03.mpr:    0.40000      0.0%   Copied from ba02.mpr
    ba04.mpr:    0.40000      0.0%   Copied from ba03.mpr
    ba05.mpr:    0.40000      0.0%   Copied from ba04.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 2, 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                --    Quebec Income Tax 1996
ba97.mpr:    2                --    Quebec Income Tax 1997
ba98.mpr:    2                --    Quebec Income Tax 1998
ba99.mpr:    2                --    Quebec Income Tax 1999
ba00.mpr:    2                --    Copied from ba99.mpr
ba01.mpr:    2                --    Copied from ba00.mpr
ba02.mpr:    2                --    Copied from ba01.mpr
ba03.mpr:    2                --    Copied from ba02.mpr
ba04.mpr:    2                --    Copied from ba03.mpr
ba05.mpr:    2                --    Copied from ba04.mpr
```

QREPNETFG Social program repayments reduce Quebec net income flag

DESCRIPTION

When set to 1, this parameter include the repayment to federal social programs, imrepay, as a deduction from total income. This deduction was first implemented in 1989.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

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:	1	--	Quebec Income Tax 1989
ba90.mpr:	1	--	Quebec Income Tax 1990
ba91.mpr:	1	--	Quebec Income Tax 1991
ba92.mpr:	1	--	Quebec Income Tax 1992
ba93.mpr:	1	--	Quebec Income Tax 1993
ba94.mpr:	1	--	Quebec Income Tax 1994
ba95.mpr:	1	--	Quebec Income Tax 1995
ba96.mpr:	1	--	Quebec Income Tax 1996
ba97.mpr:	1	--	Quebec Income Tax 1997
ba98.mpr:	1	--	Quebec Income Tax 1998
ba99.mpr:	1	--	Quebec Income Tax 1999
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QRTRFLAG   Quebec real estate rebate activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Real Estate Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Real Estate Rebate is included, if set to 0, it is not.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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		-- Quebec Income Tax 1996 – Attachment B(D)
ba97.mpr:	1		-- Quebec Income Tax 1997 – Attachment B(D)
ba98.mpr:	1		-- Quebec Income Tax 1998 – Attachment B(E) & Line 460

```
ba99.mpr:    1                    --    Quebec Income Tax 1999 -
                              Schedule B
ba00.mpr:    1                    --    Copied from ba99.mpr
ba01.mpr:    1                    --    Copied from ba00.mpr
ba02.mpr:    1                    --    Copied from ba01.mpr
ba03.mpr:    1                    --    Copied from ba02.mpr
ba04.mpr:    1                    --    Copied from ba03.mpr
ba05.mpr:    1                    --    Copied from ba04.mpr
```

QSADED   Quebec deduction of social assistance benefits from net income flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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

```
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 - Line 296
ba95.mpr:    1             --    Quebec Income Tax - Line 296
ba96.mpr:    1             --    Quebec Income Tax - Line 295
ba97.mpr:    1             --    Quebec Income Tax - Line 295
ba98.mpr:    1             --    Quebec Income Tax - Line 295
ba99.mpr:    1             --    Quebec Income Tax - Line 295
ba00.mpr:    1             --    Copied from ba99.mpr
ba01.mpr:    1             --    Copied from ba00.mpr
ba02.mpr:    1             --    Copied from ba01.mpr
ba03.mpr:    1             --    Copied from ba02.mpr
ba04.mpr:    1             --    Copied from ba03.mpr
ba05.mpr:    1             --    Copied from ba04.mpr
```

```
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:     1               --    Quebec Income Tax 1999
ba00.mpr:     1               --    Copied from ba99.mpr
ba01.mpr:     1               --    Copied from ba00.mpr
ba02.mpr:     1               --    Copied from ba01.mpr
ba03.mpr:     1               --    Copied from ba02.mpr
ba04.mpr:     1               --    Copied from ba03.mpr
ba05.mpr:     1               --    Copied from ba04.mpr
```

QSFOPT   Quebec Simplified Form Option (1=general 2=simplified 3=optimized)

DESCRIPTION

This parameter controls whether or not the simplified tax form is used in Quebec. The simplified tax program, which includes a flat tax credit, started in 1998. People were allowed to decide whether it was in their benefit to fill out the simplified or general tax form. A worksheet was provided in order to facilitate the choice.

The SPSM has implemented this tax system in the following way. When QSFOPT is set to 1, everyone in Quebec fills out the general tax form. This is the system which was in place prior to 1998. If QSFOPT is set to 2, then everyone fills in the simplified tax form. And when QSFOPT is set to 3, then an optimization procedure is run. In this scenario, an approximation of the worksheet which was provided with the 1998 tax form is calculated prior to the computation of taxes. People are assigned to either the general tax form (which includes all deductions) or the simplified tax form (which includes few deduction but an additional credit - QSFTC). The variable imqsfflg notes which form was chosen.

A person can transfer all of their extra credits and deductions to their spouse when both spouses fill out the simplified tax form. When using the general form, only a limited number of deductions can be transferred. Because the worksheet does not take into account all the inter-spouse complexities, the optimization procedure will tend to overstate taxes. While it is very accurate for single persons, it tends to maximize the individual's gain which is not necessarily the couple's gain. The model may therefore slightly overstate Quebec taxes.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Only option available in 1997
ba85.mpr:	1	--	Only option available in 1997
ba86.mpr:	1	--	Only option available in 1997
ba87.mpr:	1	--	Only option available in 1997
ba88.mpr:	1	--	Only option available in 1997
ba89.mpr:	1	--	Only option available in 1997
ba90.mpr:	1	--	Only option available in 1997
ba91.mpr:	1	--	Only option available in 1997
ba92.mpr:	1	--	Only option available in 1997
ba93.mpr:	1	--	Only option available in 1997
ba94.mpr:	1	--	Only option available in 1997
ba95.mpr:	1	--	Only option available in 1997
ba96.mpr:	1	--	Only option available in 1997
ba97.mpr:	1	--	Only option available in 1997
ba98.mpr:	3	--	Quebec Tax Form, 1998
ba99.mpr:	3	--	Quebec Income Tax 1999

```
ba00.mpr:   3              --    Copied from ba99.mpr
ba01.mpr:   3              --    Copied from ba00.mpr
ba02.mpr:   3              --    Copied from ba01.mpr
ba03.mpr:   3              --    Copied from ba02.mpr
ba04.mpr:   3              --    Copied from ba03.mpr
ba05.mpr:   3              --    Copied from ba04.mpr
```

QSFSMXI   Quebec simplified form spouse maximum income for work sheet

DESCRIPTION

This amount is used in the work sheet to determine which tax form in Quebec can be used (simplified or general) when QSFOPT = 3. When the spouse's income is less than this amount, the spouse's QSFTC can be included in the work sheet.

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
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          --     Not in effect
ba98.mpr:    6786.00        --     Quebec simplified form work
                    sheet
ba99.mpr:    6786.00      0.0%   Quebec simplified form work
                    sheet
ba00.mpr:    6786.00      0.0%   Grown from ba99.mpr using
                    DEFAULT=1.0000
ba01.mpr:    6786.00      0.0%    Grown from ba00.mpr using
                    DEFAULT=1.0000
ba02.mpr:    6786.00      0.0%    Grown from ba01.mpr using
                    DEFAULT=1.0000
ba03.mpr:    6786.00      0.0%    Grown from ba02.mpr using
                    DEFAULT=1.0000
ba04.mpr:    6786.00      0.0%    Grown from ba03.mpr using
                    DEFAULT=1.0000
ba05.mpr:    6786.00      0.0%    Grown from ba04.mpr using
                    DEFAULT=1.0000
```

QSFTC   Quebec Simplified Form tax credit

DESCRIPTION

This is the value of the flat amount which people who filled the Simplified Tax System were allowed to add to their Basic Amount (QBXM). Only people who file a simplified tax form (imqsfflg = 1) get this amount. In a previous version of the model, it was entitled the low income credit.

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqinet   Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	2350.00	--	Quebec Tax Form, 1998
ba99.mpr:	2430.00	3.4%	Quebec Income Tax 1999
ba00.mpr:	2515.00	3.5%	Budget 2000, Add. info p.10
ba01.mpr:	2515.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	2515.00	0.0%	Quebec budget 2000, Additonal Info p.4
ba03.mpr:	2560.27	1.8%	Grown from ba02.mpr using CPIQU=1.018
ba04.mpr:	2608.92	1.9%	Grown from ba03.mpr using CPIQU=1.019
ba05.mpr:	2658.49	1.9%	Grown from ba04.mpr using CPIQU=1.019

QSPBFLAG   Quebec inclusion of social program benefits in income flag

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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 - Line 147-148
ba95.mpr:	1	--	Quebec Income Tax - Line 147-148
ba96.mpr:	1	--	Quebec Income Tax - Line 147-148
ba97.mpr:	1	--	Quebec Income Tax - Line 147-148
ba98.mpr:	1	--	Quebec Income Tax - Line 147-148
ba99.mpr:	1	--	Quebec Income Tax - Line 147-148
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr

```
ba04.mpr:     1                  --     Copied from ba03.mpr
ba05.mpr:     1                  --     Copied from ba04.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

Function	Description
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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
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
   ba02.mpr:     0.00              --     Grown from ba01.mpr using
                                   NONE=1.0000
   ba03.mpr:     0.00              --     Grown from ba02.mpr using
                                   NONE=1.0000
   ba04.mpr:     0.00              --     Grown from ba03.mpr using
                                   NONE=1.0000
   ba05.mpr:     0.00              --     Grown from ba04.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 (imqstr) for
Quebec Provincial Income Tax. The credit is base on family income (QSTROPT = 2) except
for the first year of implementation where it is base on imigis (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%     Quebec Income Tax 1996 -
                                     Attachment B & Line 585
ba97.mpr:   104.00          0.0%     Quebec Income Tax 1997 -
                                     Attachment B & Line 585
ba98.mpr:   154.00         48.1%     Quebec Income Tax 1998 -
                                     Line 90
ba99.mpr:   154.00          0.0%     Quebec Income Tax 1999 -
                                     Line 90
ba00.mpr:   154.00          0.0%     Grown from ba99.mpr using
                                     DEFAULT=1.0000
ba01.mpr:   154.00          0.0%     Grown from ba00.mpr using
                                     DEFAULT=1.0000
ba02.mpr:   154.00          0.0%     Quebec budget 2000,
                                     Additonal Info p.4
ba03.mpr:   156.77          1.8%     Grown from ba02.mpr using
                                     CPIQU=1.018
ba04.mpr:   159.75          1.9%     Grown from ba03.mpr using
                                     CPIQU=1.019
ba05.mpr:   162.79          1.9%     Grown from ba04.mpr using
                                     CPIQU=1.019
```

QSTRCHILD Quebec sales tax rebate children dependent credit

DESCRIPTION

This amount is the child dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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%	Quebec Income Tax 1996 – Attachment B & Line 586
ba97.mpr:	21.00	-32.3%	Quebec Income Tax 1997 – Attachment B & Line 585
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000

```
ba04.mpr:    0.00           --     Grown from ba03.mpr using
                            DEFAULT=1.0000
ba05.mpr:    0.00           --     Grown from ba04.mpr using
                            DEFAULT=1.0000
```

QSTRFLAG   Quebec sales tax rebate activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls
whether or not the Quebec Sales Tax Rebate is included in the Provincial Tax Credit (imptc).
If set to a value of 1, the Quebec Sales Tax Rebate is included, if set to 0, it is not.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year   Value   Growth Source

```
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
```

```
       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                  --      Not in effect
       ba98.mpr:      0.00                  --      Not in effect
       ba99.mpr:      0.00                  --      Not in effect
       ba00.mpr:      0.00                  --      Copied from ba99.mpr
       ba01.mpr:      0.00                  --      Copied from ba00.mpr
       ba02.mpr:      0.00                  --      Copied from ba01.mpr
       ba03.mpr:      0.00                  --      Copied from ba02.mpr
       ba04.mpr:      0.00                  --      Copied from ba03.mpr
       ba05.mpr:      0.00                  --      Copied from ba04.mpr
```

```
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%    Quebec Income Tax 1996 -
                           Attachment B & Line 587
ba97.mpr:    12.00         -33.3%    Quebec Income Tax 1997 -
                           Attachment B & Line 585
ba98.mpr:     0.00            --      Not in effect
ba99.mpr:     0.00            --      Not in effect
ba00.mpr:     0.00            --      Not in effect
ba01.mpr:     0.00            --      Not in effect
ba02.mpr:     0.00            --      Grown from ba01.mpr using
                           DEFAULT=1.0000
ba03.mpr:     0.00            --      Grown from ba02.mpr using
                           DEFAULT=1.0000
ba04.mpr:     0.00            --      Grown from ba03.mpr using
                           DEFAULT=1.0000
ba05.mpr:     0.00            --      Grown from ba04.mpr using
                           DEFAULT=1.0000
```

QSTRFTP4 Quebec sales tax rebate family type 4 credit

DESCRIPTION

This amount is the family type 4 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 4 is for a person living alone or only with one or more dependent children

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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%	Quebec Income Tax 1996 – Attachment B & Line 588
ba97.mpr:	53.00	0.0%	Quebec Income Tax 1997 – Attachment B & Line 585
ba98.mpr:	103.00	94.3%	Quebec Income Tax 1998 – Line 90
ba99.mpr:	103.00	0.0%	Quebec Income Tax 1999 – Line 90
ba00.mpr:	103.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	103.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

```
ba02.mpr:     103.00        0.0%   Quebec budget 2000,
                                   Additonal Info p.4
ba03.mpr:     104.85        1.8%   Grown from ba02.mpr using
                                   CPIQU=1.018
ba04.mpr:     106.84        1.9%   Grown from ba03.mpr using
                                   CPIQU=1.019
ba05.mpr:     108.87        1.9%   Grown from ba04.mpr using
                                   CPIQU=1.019
```

QSTROPT   Quebec sales tax rebate option=1 based on imigis, =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 imigis.

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              --     Quebec Income Tax 1996 -
                                    Attachment B
ba97.mpr:     2              --     Quebec Income Tax 1997 -
                                    Attachment B & Line 585
ba98.mpr:     2              --     Quebec Income Tax 1998 -
                                    Line 90
ba99.mpr:     2              --     Quebec Income Tax 1999 -
                                    Line 90
ba00.mpr:     2              --     Copied from ba99.mpr
ba01.mpr:     2              --     Copied from ba00.mpr
ba02.mpr:     2              --     Copied from ba01.mpr
ba03.mpr:     2              --     Copied from ba02.mpr
ba04.mpr:     2              --     Copied from ba03.mpr
ba05.mpr:     2              --     Copied from ba04.mpr
```

QSTRRR   Quebec sales tax rebate reduction rate

DESCRIPTION

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec sales tax refund (imqstr).

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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%	Quebec Income Tax 1996 – Attachment B & Line 592
ba97.mpr:	0.03000	0.0%	Quebec Income Tax 1997 – Attachment B & Line 585
ba98.mpr:	0.03000	0.0%	Quebec Income Tax 1998 – Line 90
ba99.mpr:	0.03000	0.0%	Quebec Income Tax 1999 – Line 90
ba00.mpr:	0.03000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.03000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.03000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.03000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.03000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.03000	0.0%	Copied from ba04.mpr

QTAP   Quebec tax abatement proportion of basic federal tax

DESCRIPTION

Quebec residents are given a refundable tax credit on their federal taxes. This proportion is

applied to Basic Federal Tax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax 1997 - Line 440

```
ba98.mpr:     0.16500      0.0%   Federal Income Tax 1998 –
                                  Line 440
ba99.mpr:     0.16500      0.0%   Federal Income Tax 1999 –
                                  Line 440
ba00.mpr:     0.16500      0.0%   Copied from ba99.mpr
ba01.mpr:     0.16500      0.0%   Copied from ba00.mpr
ba02.mpr:     0.16500      0.0%   Copied from ba01.mpr
ba03.mpr:     0.16500      0.0%   Copied from ba02.mpr
ba04.mpr:     0.16500      0.0%   Copied from ba03.mpr
ba05.mpr:     0.16500      0.0%   Copied from ba04.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 (imqittr) is allowed. This parameter is only effective when QTROPT is set to 2.

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:     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%   Quebec Income Tax 1996 -
                                   Line 440
ba97.mpr:    10000.00       0.0%   Quebec Income Tax 1997 -
                                   Line 440
ba98.mpr:    0.00            --    Budget Speech, 1997-1998
ba99.mpr:    0.00            --    Budget Speech, 1997-1998
ba00.mpr:    0.00            --    Budget Speech, 1997-1998
ba01.mpr:    0.00            --    Budget Speech, 1997-1998
ba02.mpr:    0.00            --    Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:    0.00            --    Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:    0.00            --    Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:    0.00            --    Grown from ba04.mpr using
                                   NONE=1.0000
```

QTROPT   Quebec Tax Reduction calcualtion 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 (imqittr) 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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	Budget Speech, 1997-1998
ba99.mpr:	2	--	Budget Speech, 1997-1998
ba00.mpr:	2	--	Budget Speech, 1997-1998
ba01.mpr:	2	--	Budget Speech, 1997-1998
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.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%	Quebec Income Tax 1996 – Line 440
ba97.mpr:	0.02000	0.0%	Quebec Income Tax 1997 – Line 440
ba98.mpr:	0.00000	--	Budget Speech, 1997-1998
ba99.mpr:	0.00000	--	Budget Speech, 1997-1998
ba00.mpr:	0.00000	--	Budget Speech, 1997-1998
ba01.mpr:	0.00000	--	Budget Speech, 1997-1998
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

When the parameter is set to 1, the tuition, idtuitn, are used as a deduction; when set to 2, starting in 1997, tuition are a non-refundable tax credit.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Quebec Income Tax Return, 1986, line 218
ba85.mpr:	1	--	Quebec Income Tax Return, 1986, line 218
ba86.mpr:	1	--	Quebec Income Tax Return, 1986, line 218
ba87.mpr:	1	--	Quebec Income Tax Return, 1987, line 218
ba88.mpr:	1	--	Quebec Income Tax Return, 1988, line 218
ba89.mpr:	1	--	Quebec Income Tax Return, 1989, line 218
ba90.mpr:	1	--	Quebec Income Tax Return, 1990, line 218
ba91.mpr:	1	--	Quebec Income Tax Return, 1991, line 218
ba92.mpr:	1	--	Quebec Income Tax Return, 1992, line 218
ba93.mpr:	1	--	Quebec Income Tax Return, 1993, line 218

```
ba94.mpr:    1              --    Quebec Income Tax Return,
                       1994, line 218
ba95.mpr:    1              --    Quebec Income Tax Return,
                       1995, line 218
ba96.mpr:    1              --    Quebec Income Tax Return,
                       1996, line 218
ba97.mpr:    2              --    Quebec Income Tax Return,
                       1997, line 384
ba98.mpr:    2              --    Quebec Income Tax 1998 -
                       Schedule M & Line 384
ba99.mpr:    2              --    Quebec Income Tax 1999 -
                       Line 384
ba00.mpr:    2              --    Copied from ba99.mpr
ba01.mpr:    2              --    Copied from ba00.mpr
ba02.mpr:    2              --    Copied from ba01.mpr
ba03.mpr:    2              --    Copied from ba02.mpr
ba04.mpr:    2              --    Copied from ba03.mpr
ba05.mpr:    2              --    Copied from ba04.mpr
```

QTX Quebec income tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Taxable Income/Tax Rate tax curve for Quebec. The first column represents a level of taxable income defining the lower limit of a range. The second column is the amount of Basic Provincial Tax payable at the corresponding taxable income. The third column represents the marginal tax rate for the income range. Only the first and third columns of this table need be specified in the parameter file.

CROSS REFERENCE

Function   **Description**

txqcalc   Calculate income tax (Quebec)
txqinet   Compute net income (Quebec)

VALUES

File/Year   Value   Source

```
 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]   Quebec Income Tax 1996 -
                                       Line 401
  ba97.mpr:                   [Same]   Quebec Income Tax 1997 -
                                       Line 401
  ba98.mpr:    3               [Rows]   Quebec Income Tax 1998 -
                                        Work Chart & Line 415
          0        0    0.200
      25000    (5000)    0.230
      50000   (10750)    0.260
  ba99.mpr:                   [Same]   Quebec Income Tax 1999 -
                                       Work Chart & Line 401
  ba00.mpr:    3               [Rows]   Budget 2000, Add. info p.1
          0        0    0.190
      26000    (4940)    0.225
      52000   (10790)    0.250
  ba01.mpr:    3               [Rows]   Budget 2000, Add. info p.1
```

```
         0        0    0.180
     26000   (4680)    0.225
     52000  (10530)    0.250
 ba02.mpr:       3        [Rows]   Budget 2000, Add. info p.1
         0        0    0.170
     26000   (4420)    0.220
     52000  (10140)    0.240
 ba03.mpr:                [Same]   Grown from ba02.mpr using
                         DEFAULT=1.0000
 ba04.mpr:                [Same]   Grown from ba03.mpr using
                         DEFAULT=1.0000
 ba05.mpr:                [Same]   Grown from ba04.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

Function   **Description**

txqinet   Compute net income (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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             --      Quebec Income Tax 1996 -
                     Line 371
ba97.mpr:      2             --      Quebec Income Tax 1997 -
                     Line 371
ba98.mpr:      2             --      Quebec Income Tax 1998 -
                     Line 371
ba99.mpr:      2             --      Quebec Income Tax 1999 -
                     Line 371
ba00.mpr:      2             --      Copied from ba99.mpr
ba01.mpr:      2             --      Copied from ba00.mpr
ba02.mpr:      2             --      Copied from ba01.mpr
ba03.mpr:      2             --      Copied from ba02.mpr
ba04.mpr:      2             --      Copied from ba03.mpr
ba05.mpr:      2             --      Copied from ba04.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

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.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

Function	Description
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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000

```
ba01.mpr:     0.00              --     Grown from ba00.mpr using
                                DEFAULT=1.0000
ba02.mpr:     0.00              --     Grown from ba01.mpr using
                                DEFAULT=1.0000
ba03.mpr:     0.00              --     Grown from ba02.mpr using
                                DEFAULT=1.0000
ba04.mpr:     0.00              --     Grown from ba03.mpr using
                                DEFAULT=1.0000
ba05.mpr:     0.00              --     Grown from ba04.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 (imqdctc) for the Quebec Provincial Income Tax.

CROSS REFERENCE

Function　　　　**Description**

txqhstr　　　　Compute family-related deductions or credits (Quebec)

VALUES

File/Year　　　Value　　Growth Source

```
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%   Quebec Income Tax 1996,
                                   Attachment A(A) & Line 307
ba97.mpr:    2600.00        0.0%   Quebec Income Tax 1997,
                                   Attachment A(A) & Line 307
ba98.mpr:    2600.00        0.0%   Quebec Income Tax 1998,
                                   Attachment A(A) & Line 367
ba99.mpr:    2600.00        0.0%   Quebec Income Tax 1999 -
                                   Line 367 & Schedule A(A)
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
ba02.mpr:    2600.00        0.0%   Quebec budget 2000,
                                   Additonal Info p.4
ba03.mpr:    2646.80        1.8%   Grown from ba02.mpr using
                                   CPIQU=1.018
ba04.mpr:    2697.09        1.9%   Grown from ba03.mpr using
                                   CPIQU=1.019
ba05.mpr:    2748.33        1.9%   Grown from ba04.mpr using
                                   CPIQU=1.019
```

QYCXM2   Quebec dependent child #2 amount

DESCRIPTION

This amount is used for the second and subsequent children, to calculate the dependent child
tax credits (imqdctc) for the Quebec Provincial Income Tax.

CROSS REFERENCE

Function   **Description**

txqhstr   Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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%	Quebec Income Tax 1996, Attachment A(A) & Line 307
ba97.mpr:	2400.00	0.0%	Quebec Income Tax 1997, Attachment A(A) & Line 307
ba98.mpr:	2400.00	0.0%	Quebec Income Tax 1998, Attachment A(A) & Line 367
ba99.mpr:	2400.00	0.0%	Quebec Income Tax 1999 – Line 367 & Schedule A(A)

```
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
ba02.mpr:    2400.00       0.0%   Quebec budget 2000,
                                  Additonal Info p.4
ba03.mpr:    2443.20       1.8%   Grown from ba02.mpr using
                                  CPIQU=1.018
ba04.mpr:    2489.62       1.9%   Grown from ba03.mpr using
                                  CPIQU=1.019
ba05.mpr:    2536.92       1.9%   Grown from ba04.mpr using
                                  CPIQU=1.019
```

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 + idcapgex + imqidivt - idcarry) and
this value.

CROSS REFERENCE

Function   **Description**

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 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             --    Not in effect
      ba97.mpr:    0.00             --    Not in effect
      ba98.mpr:    0.00             --    Not in effect
      ba99.mpr:    0.00             --    Not in effect
      ba00.mpr:    0.00             --    Grown from ba99.mpr using
                                  DEFAULT=1.0000
      ba01.mpr:    0.00             --    Grown from ba00.mpr using
                                  DEFAULT=1.0000
      ba02.mpr:    0.00             --    Grown from ba01.mpr using
                                  DEFAULT=1.0000
      ba03.mpr:    0.00             --    Grown from ba02.mpr using
                                  DEFAULT=1.0000
      ba04.mpr:    0.00             --    Grown from ba03.mpr using
                                  DEFAULT=1.0000
      ba05.mpr:    0.00             --    Grown from ba04.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

Function   **Description**

txqcalc   Calculate income tax (Quebec)
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%	Income Tax Return, 1996, Work Chart, line 374
ba97.mpr:	1000.00	0.0%	Income Tax Return, 1997, Work Chart, line 374
ba98.mpr:	1000.00	0.0%	Quebec Income Tax 1998 – Line 361 & Attachment B
ba99.mpr:	1000.00	0.0%	Quebec Income Tax 1999 – Line 361 & Schedule B
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
ba02.mpr:	1000.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	1000.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000

```
ba04.mpr:     1000.00       0.0%   Grown from ba03.mpr using
                            DEFAULT=1.0000
ba05.mpr:     1000.00       0.0%   Grown from ba04.mpr using
                            DEFAULT=1.0000
```

QYPPI   Quebec deduction phase-in for pension income

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the pension income tax credit. It is used in 1996 to simulate the phase-in of the income testing of the pension income credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (idipens) above the threshold (QYPTD) of $26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPRR, QYPDL, QYPTD.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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:   500.00              --      Income Tax Return, 1996,
                          Work Chart, line 374
ba97.mpr:   500.00            0.0%   Income Tax Return, 1997,
                          Work Chart, line 374
ba98.mpr:     0.00              --      No longer in effect.  See
                          QCALRFLG.
ba99.mpr:     0.00              --      Not in effect.  See QCALRFLG
ba00.mpr:     0.00              --      Grown from ba99.mpr using
                          DEFAULT=1.0000
ba01.mpr:     0.00              --      Grown from ba00.mpr using
                          DEFAULT=1.0000
ba02.mpr:     0.00              --      Grown from ba01.mpr using
                          DEFAULT=1.0000
ba03.mpr:     0.00              --      Grown from ba02.mpr using
                          DEFAULT=1.0000
ba04.mpr:     0.00              --      Grown from ba03.mpr using
                          DEFAULT=1.0000
ba05.mpr:     0.00              --      Grown from ba04.mpr using
                          DEFAULT=1.0000
```

QYPRR   Quebec deduction reduction rate for pension income

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (idipens) above the threshold (QYPTD) of $26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPTD, QYPPI.

CROSS REFERENCE

Function   **Description**

txqitax   Compute taxable income and individual credits (Quebec)

VALUES

File/Year   Value   Growth Source

```
 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:     0.07              --      Income Tax Return, 1996,
                          Work Chart, line 374
 ba97.mpr:     0.15            114.3%    Income Tax Return, 1997,
                          Work Chart, line 374
 ba98.mpr:     0.00              --      No longer in effect.  See
                          QCALRFLG.
 ba99.mpr:     0.00              --      Not in effect.  See QCALRFLG
 ba00.mpr:     0.00              --      Copied from ba99.mpr
 ba01.mpr:     0.00              --      Copied from ba00.mpr
 ba02.mpr:     0.00              --      Copied from ba01.mpr
 ba03.mpr:     0.00              --      Copied from ba02.mpr
 ba04.mpr:     0.00              --      Copied from ba03.mpr
 ba05.mpr:     0.00              --      Copied from ba04.mpr
```

QYPTD   Quebec deduction turn down for pension income

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (idipens) above the threshold (QYPTD) of $26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPRR, QYPPI.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
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:    26000.00        --      Income Tax Return, 1996,
                               Work Chart, line 374
     ba97.mpr:    26000.00    0.0%    Income Tax Return, 1997,
                               Work Chart, line 374
     ba98.mpr:    0.00            --      No longer in effect.  See
                               QCALRFLG.
     ba99.mpr:    0.00            --      Not in effect.  See QCALRFLG
     ba00.mpr:    0.00            --      Grown from ba99.mpr using
                               DEFAULT=1.0000
     ba01.mpr:    0.00            --      Grown from ba00.mpr using
                               DEFAULT=1.0000
     ba02.mpr:    0.00            --      Grown from ba01.mpr using
                               DEFAULT=1.0000
     ba03.mpr:    0.00            --      Grown from ba02.mpr using
                               DEFAULT=1.0000
     ba04.mpr:    0.00            --      Grown from ba03.mpr using
                               DEFAULT=1.0000
     ba05.mpr:    0.00            --      Grown from ba04.mpr using
                               DEFAULT=1.0000
```

REFFLAG   Read reference results file

DESCRIPTION

This parameter invokes the reference variable facility. When this parameter is set to 1, the
model will read a series of variables (REFVARS) from an SPSM results file (INPREF).
Please see the *User's Guide* for details on the results file facility.

REFVARS   Reference results file variables [string]

DESCRIPTION

The REFVARS parameter lists the names of the variables that the user wishes to read from
the results file, and can optionally be used to re-name these variables as well. Please see the
User's Guide for details on the results file facility.

REPNETFLAG   Social program repayments reduce net income flag

DESCRIPTION

When set to 1, repayment of social benefits (UI, OAS, FA) are used to reduce net income.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income
txitax   Compute taxable income and individual credits

VALUES

File/Year   Value   Growth Source

```
 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              --    Social benefits repayment
 ba97.mpr:     1              --    Social benefits repayment
 ba98.mpr:     1              --    Social benefits repayment
 ba99.mpr:     1              --    Social benefits repayment
 ba00.mpr:     1              --    Copied from ba99.mpr
 ba01.mpr:     1              --    Copied from ba00.mpr
 ba02.mpr:     1              --    Copied from ba01.mpr
 ba03.mpr:     1              --    Copied from ba02.mpr
 ba04.mpr:     1              --    Copied from ba03.mpr
 ba05.mpr:     1              --    Copied from ba04.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 SAFLAG 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

imisa = idisa - imigist

CROSS REFERENCE

Function	Description
samod	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	--	OPTION

```
ba97.mpr:    1              --    OPTION
ba98.mpr:    1              --    OPTION
ba99.mpr:    1              --    Option
ba00.mpr:    1              --    Copied from ba99.mpr
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.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 samod function description.

CROSS REFERENCE

Function   **Description**

samod   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                 --    To Calculate Social
                          Assistance
 ba97.mpr:    1                 --    To Calculate Social
                          Assistance
 ba98.mpr:    1                 --    To Calculate Social
                          Assistance
 ba99.mpr:    1                 --    To Calculate Social
                          Assistance
 ba00.mpr:    1                 --    Copied from ba99.mpr
 ba01.mpr:    1                 --    Copied from ba00.mpr
 ba02.mpr:    1                 --    Copied from ba01.mpr
 ba03.mpr:    1                 --    Copied from ba02.mpr
 ba04.mpr:    1                 --    Copied from ba03.mpr
 ba05.mpr:    1                 --    Copied from ba04.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 samod 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**

samod   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]   Not in effect
ba98.mpr:                  [Same]   Not in effect
ba99.mpr:                  [Same]   Not in effect
ba00.mpr:                  [Same]   Copied from ba99.mpr
ba01.mpr:                  [Same]   Copied from ba00.mpr
ba02.mpr:                  [Same]   Copied from ba01.mpr
ba03.mpr:                  [Same]   Copied from ba02.mpr
ba04.mpr:                  [Same]   Copied from ba03.mpr
ba05.mpr:                  [Same]   Copied from ba04.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.

SAMTOPT   Sask. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG = 1), there are three options as to how to calculate the provincial minimum tax.

When SAMTOPT is set to 1, then no provincial alternative minimum tax is calculated.

When SAMTOPT is set to 2, then a percentage (SAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

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              --    Not in effect
ba98.mpr:     1              --    Not in effect
ba99.mpr:     1              --    Not in effect
ba00.mpr:     1              --    Copied from ba99.mpr
ba01.mpr:     1              --    Not in effect
ba02.mpr:     1              --    Copied from ba01.mpr
ba03.mpr:     1              --    Copied from ba02.mpr
ba04.mpr:     1              --    Copied from ba03.mpr
ba05.mpr:     1              --    Copied from ba04.mpr
```

SAMTPCTF   Sask. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set
to 2, then a percentage (SAMTPCTF) of the additional federal tax due to the minimum tax is
added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
 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        --    Not in effect
ba98.mpr:     0.00000        --    Not in effect
ba99.mpr:     0.00000        --    Not in effect
ba00.mpr:     0.00000        --    Copied from ba99.mpr
ba01.mpr:     0.00000        --    Not in effect
ba02.mpr:     0.00000        --    Copied from ba01.mpr
ba03.mpr:     0.00000        --    Copied from ba02.mpr
ba04.mpr:     0.00000        --    Copied from ba03.mpr
ba05.mpr:     0.00000        --    Copied from ba04.mpr
```

SAMTTX — Sask. amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

SAPFLAG   Social assistance predicted value flag

DESCRIPTION

When SAPFLAG is set to 1, predicted values of social assistance are used. Predicted values are equal to idisa when SATARGET is set to 0.5. Users can increase or decrease the number of families receiving SA by increasing or decreasing SATARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 3% in the number of families receiving SA. Interval between 0.05 and 0.5 allows for a maximum decrease of 3% in the number of families receiving SA. Individuals are selected and get idsapred when idsarank/1000 is lower than SATARGET.

See idsapred, idsarank.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	User
ba85.mpr:	0	--	User
ba86.mpr:	0	--	User
ba87.mpr:	0	--	User
ba88.mpr:	0	--	User
ba89.mpr:	0	--	User
ba90.mpr:	0	--	User
ba91.mpr:	0	--	User
ba92.mpr:	0	--	User
ba93.mpr:	0	--	User
ba94.mpr:	0	--	User
ba95.mpr:	0	--	User
ba96.mpr:	0	--	User
ba97.mpr:	0	--	User
ba98.mpr:	0	--	User
ba99.mpr:	0	--	User
ba00.mpr:	0	--	User
ba01.mpr:	0	--	User
ba02.mpr:	0	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0	--	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This control parameter if used to activate the SAS native file output facility. A self-documenting file with name OUTSAS in SAS Version 6.03 format is produced containing variables given by SASVARS rolled up to the level specified by SASUNIT. To produce a SAS data file in the user's SAS version, a PROC COPY into an empty directory should do it. Please see the *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%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba96.mpr:     870.00       0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba97.mpr:     870.00       0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba98.mpr:     870.00       0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba99.mpr:     870.00       0.0%   Saskatchewan Income Plan,
                                  Government of Saskatchewan
ba00.mpr:     870.00       0.0%   Grown from ba99.mpr using
                                  DEFAULT=1.0000
ba01.mpr:     870.00       0.0%   Grown from ba00.mpr using
                                  DEFAULT=1.0000
ba02.mpr:     870.00       0.0%   Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:     870.00       0.0%   Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     870.00       0.0%   Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     870.00       0.0%   Grown from ba04.mpr using
                                  DEFAULT=1.0000
```

SASKMINC   Saskatchewan GIS supplement minimum benefits: married

DESCRIPTION

Minimum annual Saskatchewan Income Plan benefits for each person in a married couple
where both receive OAS/GIS. Calculated as a sum of monthly minimum.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
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%	Saskatchewan Income Plan, Government of Saskatchewan

ba99.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
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
ba02.mpr:	78.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	78.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	78.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	78.00	0.0%	Grown from ba04.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 minimum.

CROSS REFERENCE

Function   **Description**

gist   Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
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%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
ba99.mpr:     132.00         0.0%   Saskatchewan Income Plan,
                                    Government of Saskatchewan
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
ba02.mpr:     132.00         0.0%   Grown from ba01.mpr using
                                    DEFAULT=1.0000
ba03.mpr:     132.00         0.0%   Grown from ba02.mpr using
                                    DEFAULT=1.0000
ba04.mpr:     132.00         0.0%   Grown from ba03.mpr using
                                    DEFAULT=1.0000
ba05.mpr:     132.00         0.0%   Grown from ba04.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%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	1.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

```
ba99.mpr:     1.00000      0.0%   Saskatchewan Income Plan,
                                   Government of Saskatchewan
ba00.mpr:     1.00000      0.0%   Copied from ba99.mpr
ba01.mpr:     1.00000      0.0%   Copied from ba00.mpr
ba02.mpr:     1.00000      0.0%   Copied from ba01.mpr
ba03.mpr:     1.00000      0.0%   Copied from ba02.mpr
ba04.mpr:     1.00000      0.0%   Copied from ba03.mpr
ba05.mpr:     1.00000      0.0%   Copied from ba04.mpr
```

SASKRR2   Saskatchewan GIS supplement reduction rate: 1 GIS

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%   Saskatchewan Income Plan,
                                   Government of Saskatchewan
ba98.mpr:     3.00000       0.0%   Saskatchewan Income Plan,
                                   Government of Saskatchewan
ba99.mpr:     3.00000       0.0%   Saskatchewan Income Plan,
                                   Government of Saskatchewan
ba00.mpr:     3.00000       0.0%   Copied from ba99.mpr
ba01.mpr:     3.00000       0.0%   Copied from ba00.mpr
ba02.mpr:     3.00000       0.0%   Copied from ba01.mpr
ba03.mpr:     3.00000       0.0%   Copied from ba02.mpr
ba04.mpr:     3.00000       0.0%   Copied from ba03.mpr
ba05.mpr:     3.00000       0.0%   Copied from ba04.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%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	0.33333	0.0%	Copied from ba99.mpr
ba01.mpr:	0.33333	0.0%	Copied from ba00.mpr
ba02.mpr:	0.33333	0.0%	Copied from ba01.mpr
ba03.mpr:	0.33333	0.0%	Copied from ba02.mpr
ba04.mpr:	0.33333	0.0%	Copied from ba03.mpr
ba05.mpr:	0.33333	0.0%	Copied from ba04.mpr

DESCRIPTION

Maximum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
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%   Saskatchewan Income Plan,
                            Government of Saskatchewan
ba96.mpr:     1080.00      0.0%   Saskatchewan Income Plan,
                            Government of Saskatchewan
ba97.mpr:     1080.00      0.0%   Saskatchewan Income Plan,
                            Government of Saskatchewan
ba98.mpr:     1080.00      0.0%   Saskatchewan Income Plan,
                            Government of Saskatchewan
ba99.mpr:     1080.00      0.0%   Saskatchewan Income Plan,
                            Government of Saskatchewan
ba00.mpr:     1080.00      0.0%   Grown from ba99.mpr using
                            DEFAULT=1.0000
ba01.mpr:     1080.00      0.0%   Grown from ba00.mpr using
                            DEFAULT=1.0000
ba02.mpr:     1080.00      0.0%   Grown from ba01.mpr using
                            DEFAULT=1.0000
ba03.mpr:     1080.00      0.0%   Grown from ba02.mpr using
                            DEFAULT=1.0000
ba04.mpr:     1080.00      0.0%   Grown from ba03.mpr using
                            DEFAULT=1.0000
ba05.mpr:     1080.00      0.0%   Grown from ba04.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

The default value of SASUNIT is 0.

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.

SATARGET   Social assistance target for predicted SA

DESCRIPTION

When SAPFLAG is set to 1, predicted values of social assistance are used. Predicted values are equal to idisa when SATARGET is set to 0.5. Users can increase or decrease the number of families receiving SA by increasing or decreasing SATARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 3% in the number of families receiving SA. Interval between 0.05 and 0.5 allows for a maximum decrease of 3% in the number of families receiving SA. Individuals are selected and get idsapred when idsarank/1000 is lower than SATARGET.

See SAPFLAG, idsapred, idsarank.

For more information on how to change the number of SA recipients, see the *User's Guide* under Miscellaneous Facilities.

CROSS REFERENCE

Function   **Description**

samod   Compute social assistance or guarantees

VALUES

File/Year	Value	Source

```
 ba84.mpr:    10          [Rows]   User
      0.50000
      0.50000
      0.50000
      0.50000
      0.50000
      0.50000
      0.50000
      0.50000
      0.50000
      0.50000
 ba85.mpr:                [Same]   User
 ba86.mpr:                [Same]   User
 ba87.mpr:                [Same]   User
 ba88.mpr:                [Same]   User
 ba89.mpr:                [Same]   User
 ba90.mpr:                [Same]   User
 ba91.mpr:                [Same]   User
 ba92.mpr:                [Same]   User
 ba93.mpr:                [Same]   User
 ba94.mpr:                [Same]   User
 ba95.mpr:                [Same]   User
 ba96.mpr:                [Same]   User
 ba97.mpr:                [Same]   User
 ba98.mpr:                [Same]   User
 ba99.mpr:                [Same]   User
 ba00.mpr:                [Same]   User
 ba01.mpr:                [Same]   User
 ba02.mpr:                [Same]   Grown from ba01.mpr using
                          NONE=1.0000
 ba03.mpr:                [Same]   Grown from ba02.mpr using
                          NONE=1.0000
 ba04.mpr:                [Same]   Grown from ba03.mpr using
                          NONE=1.0000
 ba05.mpr:                [Same]   Grown from ba04.mpr using
                          NONE=1.0000
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	3531.00	--	Saskatchewan budget p.38
ba02.mpr:	3531.00	0.0%	Saskatchewan budget p.38

File/Year	Value	Growth	Source
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Not in effect
ba05.mpr:	0.00000	--	Not in effect

```
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      --    Not in effect
ba98.mpr:    0.00000      --    Not in effect
ba99.mpr:    0.00000      --    Not in effect
ba00.mpr:    0.00000      --    Copied from ba99.mpr
ba01.mpr:    0.15000      --    Saskatchewan budget p.38
ba02.mpr:    0.15000     0.0%   Copied from ba01.mpr
ba03.mpr:    0.15000     0.0%   Copied from ba02.mpr
ba04.mpr:    0.15000     0.0%   Copied from ba03.mpr
ba05.mpr:    0.15000     0.0%   Copied from ba04.mpr
```

SAXTD   Sask. Age Amount credit threshold

DESCRIPTION

This parameter is the net income threshold above which the Saskatchewan age tax credit amount (SAXM) is reduced at a given rate (SAXRR). The parameter is only used when the Saskatchewan provincial tax on taxable income is calculated (STXFLG = 1).

See also impatxc, SAXRR, SAXPI.

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:	0.00000	--	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       --     Not in effect
ba98.mpr:     0.00000       --     Not in effect
ba99.mpr:     0.00000       --     Not in effect
ba00.mpr:     0.00000       --     Copied from ba99.mpr
ba01.mpr:     0.15000       --     Saskatchewan budget p.38
ba02.mpr:     0.15000       0.0%   Copied from ba01.mpr
ba03.mpr:     0.15000       0.0%   Copied from ba02.mpr
ba04.mpr:     0.15000       0.0%   Copied from ba03.mpr
ba05.mpr:     0.15000       0.0%   Copied from ba04.mpr
```

SAXTD   Sask. Age Amount net income turndown

DESCRIPTION

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

See also impatxc, SAXRR, SAXPI

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:    0.00          --    Not in effect
ba96.mpr:    0.00          --    Not in effect
ba97.mpr:    0.00          --    Not in effect
ba98.mpr:    0.00          --    Not in effect
ba99.mpr:    0.00          --    Not in effect
ba00.mpr:    0.00          --    Grown from ba99.mpr using
                                 NONE=1.0000
ba01.mpr:    26284.00      --    Saskatchewan budget p.38
ba02.mpr:    26284.00     0.0%   Saskatchewan budget p.38
ba03.mpr:    26757.11     1.8%   Grown from ba02.mpr using
                                 CPISA=1.018
ba04.mpr:    27292.25     2.0%   Grown from ba03.mpr using
                                 CPISA=1.020
ba05.mpr:    27783.51     1.8%   Grown from ba04.mpr using
                                 CPISA=1.018
```

SBBENM   Seniors Benefit maximum rate for couples

DESCRIPTION

This is the maximum federal Seniors Benefit payable with respect to married pensioners minus SBPREM.

It is equivalent to the sum of OAS and GIS for married pensioners in the year.

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	--	Federal Budget 1996 - Not in effect until 2001
ba97.mpr:	8599.05	1.7%	Federal Budget 1996 - Not in effect until 2001
ba98.mpr:	8710.84	1.3%	Federal Budget 1996 - Not in effect until 2001
ba99.mpr:	8815.37	1.2%	Federal Budget 1996 - Not in effect until 2001
ba00.mpr:	8938.79	1.4%	Grown from ba99.mpr using CPI=1.014
ba01.mpr:	9162.26	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	9345.51	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	9523.07	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	9694.49	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	9878.69	1.9%	Grown from ba04.mpr using CPI=1.019

SBBENS   Seniors Benefit maximum rate for singles

DESCRIPTION

This is the maximum federal Seniors Benefit payable with respect to single pensioners minus

SBPREM. It is equal to what OAS and GIS would have been in the year.

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         --     Federal Budget 1996 - Not in
                                       effect until 2001
 ba97.mpr:     10607.26        1.7%    Federal Budget 1996 - Not in
                                       effect until 2001
 ba98.mpr:     10745.15        1.3%    Federal Budget 1996 - Not in
                                       effect until 2001
 ba99.mpr:     10874.09        1.2%    Federal Budget 1996 - Not in
                                       effect until 2001
 ba00.mpr:     11026.33        1.4%    Grown from ba99.mpr using
                                       CPI=1.014
 ba01.mpr:     11301.99        2.5%    Grown from ba00.mpr using
                                       CPI=1.025
 ba02.mpr:     11528.03        2.0%    Grown from ba01.mpr using
                                       CPI=1.020
 ba03.mpr:     11747.06        1.9%    Grown from ba02.mpr using
                                       CPI=1.019
```

```
   ba04.mpr:     11958.51      1.8%   Grown from ba03.mpr using
                                      CPI=1.018
   ba05.mpr:     12185.72      1.9%   Grown from ba04.mpr using
                                      CPI=1.019
```

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	--	Not in effect	
ba98.mpr:	0	--	Not in effect	

```
    ba99.mpr:    0                 --      Not in effect
    ba00.mpr:    0                 --      Copied from ba99.mpr
    ba01.mpr:    0                 --      Department of Finance,
                            August 1998
    ba02.mpr:    0                 --      Copied from ba01.mpr
    ba03.mpr:    0                 --      Copied from ba02.mpr
    ba04.mpr:    0                 --      Copied from ba03.mpr
    ba05.mpr:    0                 --      Copied from ba04.mpr
```

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              --    Not in effect
ba98.mpr:    0              --    Not in effect
ba99.mpr:    0              --    Not in effect
ba00.mpr:    0              --    Copied from ba99.mpr
ba01.mpr:    0              --    Not in effect
ba02.mpr:    0              --    Copied from ba01.mpr
ba03.mpr:    0              --    Copied from ba02.mpr
ba04.mpr:    0              --    Copied from ba03.mpr
ba05.mpr:    0              --    Copied from ba04.mpr
```

SBPREM   Seniors Benefit premium over GIS

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           --    Not in effect
ba98.mpr:      0.00           --    Not in effect
ba99.mpr:      0.00           --    Not in effect
ba00.mpr:      0.00           --    Grown from ba99.mpr using
                                    CPI=1.014
ba01.mpr:    120.00           --    Federal Budget 1997
ba02.mpr:    122.40          2.0%   Grown from ba01.mpr using
                                    CPI=1.020
ba03.mpr:    124.73          1.9%   Grown from ba02.mpr using
                                    CPI=1.019
ba04.mpr:    126.98          1.8%   Grown from ba03.mpr using
                                    CPI=1.018
ba05.mpr:    129.39          1.9%   Grown from ba04.mpr using
                                    CPI=1.019
```

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 a nuclear family income level (imsbinc) of SBRL2, the benefit is further reduced by a proportion SBRR2 of additional income (imsbinc). SBRL1 is equivalent to BOAS that year.

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	--	Federal Budget 1996 - Not in effect until 2001
ba97.mpr:	4847.04	1.7%	Federal Budget 1996 - Not in effect until 2001
ba98.mpr:	4910.05	1.3%	Federal Budget 1996 - Not in effect until 2001
ba99.mpr:	4968.97	1.2%	Federal Budget 1996 - Not in effect until 2001
ba00.mpr:	5038.54	1.4%	Grown from ba99.mpr using CPI=1.014
ba01.mpr:	5164.50	2.5%	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	5267.79	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	5367.88	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	5464.50	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	5568.33	1.9%	Grown from ba04.mpr using CPI=1.019

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 a 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:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	25921.00	--	Federal Budget 1996
ba02.mpr:	26439.42	2.0%	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	26941.77	1.9%	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	27426.72	1.8%	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	27947.83	1.9%	Grown from ba04.mpr using CPI=1.019

DESCRIPTION

The federal Seniors Benefit is reduced by a proportion (SBRR1) of income (imsbinc) until it reaches (SBRL1). Beginning at a 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	--	Federal Budget 1996 - Not in effect until 2001
ba97.mpr:	0.50000	0.0%	Federal Budget 1996 - Not in effect until 2001
ba98.mpr:	0.50000	0.0%	Federal Budget 1996 - Not in effect until 2001
ba99.mpr:	0.50000	0.0%	Federal Budget 1996 - Not in effect until 2001
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr

```
ba01.mpr:     0.50000        0.0%   Copied from ba00.mpr
ba02.mpr:     0.50000        0.0%   Copied from ba01.mpr
ba03.mpr:     0.50000        0.0%   Copied from ba02.mpr
ba04.mpr:     0.50000        0.0%   Copied from ba03.mpr
ba05.mpr:     0.50000        0.0%   Copied from ba04.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 a 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:     0.20000         --    Federal Budget 1996 - Not in
                                    effect until 2001
```

```
ba97.mpr:      0.20000       0.0%   Federal Budget 1996 - Not in
                             effect until 2001
ba98.mpr:      0.20000       0.0%   Federal Budget 1996 - Not in
                             effect until 2001
ba99.mpr:      0.20000       0.0%   Federal Budget 1996 - Not in
                             effect until 2001
ba00.mpr:      0.20000       0.0%   Copied from ba99.mpr
ba01.mpr:      0.20000       0.0%   Copied from ba00.mpr
ba02.mpr:      0.20000       0.0%   Copied from ba01.mpr
ba03.mpr:      0.20000       0.0%   Copied from ba02.mpr
ba04.mpr:      0.20000       0.0%   Copied from ba03.mpr
ba05.mpr:      0.20000       0.0%   Copied from ba04.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. It is equivalent to what the maximum dollar benefits of the
Guaranteed Income Supplement portion of Extended Spouses Allowance for widowed SPA
recipients would have been in that year.

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:     4566.96         --    Federal Budget 1996 - Not in
                                    effect until 2001
ba97.mpr:     4647.35        1.8%   Federal Budget 1996 - Not in
                                    effect until 2001
ba98.mpr:     4707.77        1.3%   Federal Budget 1996 - Not in
                                    effect until 2001
ba99.mpr:     4764.26        1.2%   Federal Budget 1996 - Not in
                                    effect until 2001
ba00.mpr:     4830.96        1.4%   Grown from ba99.mpr using
                                    CPI=1.014
ba01.mpr:     4951.73        2.5%   Grown from ba00.mpr using
                                    CPI=1.025
ba02.mpr:     5050.76        2.0%   Grown from ba01.mpr using
                                    CPI=1.020
ba03.mpr:     5146.72        1.9%   Grown from ba02.mpr using
                                    CPI=1.019
ba04.mpr:     5239.36        1.8%   Grown from ba03.mpr using
                                    CPI=1.018
ba05.mpr:     5338.91        1.9%   Grown from ba04.mpr using
                                    CPI=1.019
```

SBXM   Sask. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	8000.00	--	Saskatchewan budget p.38
ba02.mpr:	8000.00	0.0%	Saskatchewan budget p.38
ba03.mpr:	8000.00	0.0%	Saskatchewan budget p.38
ba04.mpr:	8160.00	2.0%	Grown from ba03.mpr using CPISA=1.020
ba05.mpr:	8306.88	1.8%	Grown from ba04.mpr using CPISA=1.018

SCB1   Sask Child Benefit max for 1st child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the first dependent child in
the family.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	900.00	--	Saskatchewan budget 1998
ba99.mpr:	720.00	-20.0%	Sask. Child Benefit Regulations Amendment
ba00.mpr:	720.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	720.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	720.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	720.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	720.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	720.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the second dependent child in the family.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1104.00	--	Saskatchewan budget 1998
ba99.mpr:	924.00	-16.3%	Sask. Child Benefit Regulations Amendment
ba00.mpr:	924.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	924.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	924.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000

```
ba03.mpr:    924.00        0.0%   Grown from ba02.mpr using
                           DEFAULT=1.0000
ba04.mpr:    924.00        0.0%   Grown from ba03.mpr using
                           DEFAULT=1.0000
ba05.mpr:    924.00        0.0%   Grown from ba04.mpr using
                           DEFAULT=1.0000
```

SCB3   Sask Child Benefit max for 3rd and additional child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the third (or more)
dependent child in the family.

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:    0.00          --    Not in effect
ba96.mpr:    0.00          --    Not in effect
ba97.mpr:    0.00          --    Not in effect
ba98.mpr:    1176.00       --    Saskatchewan budget 1998
```

```
          ba99.mpr:     996.00      -15.3%   Sask. Child Benefit
                                              Regulations Amendment
          ba00.mpr:     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
          ba02.mpr:     996.00        0.0%   Grown from ba01.mpr using
                                              DEFAULT=1.0000
          ba03.mpr:     996.00        0.0%   Grown from ba02.mpr using
                                              DEFAULT=1.0000
          ba04.mpr:     996.00        0.0%   Grown from ba03.mpr using
                                              DEFAULT=1.0000
          ba05.mpr:     996.00        0.0%   Grown from ba04.mpr using
                                              DEFAULT=1.0000
```

SCBFLG   Sask Child Benefit activation flag

DESCRIPTION

This flag turns on or off the Saskatchewan Child Benefit and the Saskatchewan Employment
Supplement.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

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:     1              --     Saskatchewan budget 1998
ba99.mpr:     1              --     Sask. Child Benefit
                       Regulations
ba00.mpr:     1              --     Copied from ba99.mpr
ba01.mpr:     1              --     Copied from ba00.mpr
ba02.mpr:     1              --     Copied from ba01.mpr
ba03.mpr:     1              --     Copied from ba02.mpr
ba04.mpr:     1              --     Copied from ba03.mpr
ba05.mpr:     1              --     Copied from ba04.mpr
```

SCBRR1 Sask Child Benefit 1st reduction rate [number of kids]

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than
SCBTD1 and less than SCBTD2 is reduced at a rate of SCBRR1. This is a vector parameter
which depends on the number of children. The benefit is further reduced at a rate of
SCBRR2 for income over SCBTD2

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Source

ba84.mpr: 1   [Rows]   Not in effect
   0.000000
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]   Not in effect
ba98.mpr:      9             [Rows]   Saskatchewan budget 1998
   0.000000        --
   0.150500
   0.301400
   0.452000
   0.536534
   0.604364
   0.659996
   0.706448
   0.745820
ba99.mpr:                    [Same]   Sask. Child Benefit
                                      Regulations
ba00.mpr:                    [Same]   Copied from ba99.mpr
ba01.mpr:                    [Same]   Copied from ba00.mpr
ba02.mpr:                    [Same]   Copied from ba01.mpr
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.mpr
```

SCBRR2   Sask Child Benefit 2nd reduction rate [number of kids]

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than SCBTD1 and less than SCBTD2 is reduced at a rate of SCBRR1. The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2. This rate depends on the number of children in the family.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source	
ba84.mpr:	1	[Rows]	Not in effect
0.000000			
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]	Not in effect
ba98.mpr:	9	[Rows]	Saskatchewan budget 1998
0.000000	--		
0.029500			
0.099400			
0.184000			
0.268534			
0.336364			
0.391996			
0.438448			
0.477820			
ba99.mpr:		[Same]	Sask. Child Benefit Regulations
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr
ba02.mpr:		[Same]	Copied from ba01.mpr
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than this parameter and less than SCBTD2 is reduced at a rate of SCBRR1 (which depends on the number of children in the family). The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	15921.00	--	Saskatchewan budget 1998
ba99.mpr:	15921.00	0.0%	Sask. Child Benefit Regulations
ba00.mpr:	15921.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	15921.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

```
ba02.mpr:     15921.00     0.0%   Grown from ba01.mpr using
                                  DEFAULT=1.0000
ba03.mpr:     15921.00     0.0%   Grown from ba02.mpr using
                                  DEFAULT=1.0000
ba04.mpr:     15921.00     0.0%   Grown from ba03.mpr using
                                  DEFAULT=1.0000
ba05.mpr:     15921.00     0.0%   Grown from ba04.mpr using
                                  DEFAULT=1.0000
```

SCBTD2   Sask Child Benefit 2nd turndown

DESCRIPTION

This is the second turndown rate for the Saskatchewan Child Benefit. The benefit is first
reduced by the amount of net family income greater than SCBTD1 and less than SCBTD2.
The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

```
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:    20921.00        --     Saskatchewan budget 1998
ba99.mpr:    20921.00       0.0%    Sask. Child Benefit
                                    Regulations
ba00.mpr:    20921.00       0.0%    Grown from ba99.mpr using
                                    DEFAULT=1.0000
ba01.mpr:    20921.00       0.0%    Grown from ba00.mpr using
                                    DEFAULT=1.0000
ba02.mpr:    20921.00       0.0%    Grown from ba01.mpr using
                                    DEFAULT=1.0000
ba03.mpr:    20921.00       0.0%    Grown from ba02.mpr using
                                    DEFAULT=1.0000
ba04.mpr:    20921.00       0.0%    Grown from ba03.mpr using
                                    DEFAULT=1.0000
ba05.mpr:    20921.00       0.0%    Grown from ba04.mpr using
                                    DEFAULT=1.0000
```

SCGTC   Sask. Caregiver Tax Credit

DESCRIPTION

SCGTC multiplied by SPNTCR is the maximum amount of the Saskatchewan Caregiver Tax
Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is
calculated (STXFLG = 1).

For more explanation see SCGTCFLG.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
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            --     Not in effect
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     0.00            --     Not in effect
ba00.mpr:     0.00            --     Grown from ba99.mpr using
                               NONE=1.0000
ba01.mpr:     2386.00         --     Saskatchewan budget p.38
ba02.mpr:     2386.00        0.0%    Saskatchewan budget p.38
ba03.mpr:     2428.95        1.8%    Grown from ba02.mpr using
                               CPISA=1.018
ba04.mpr:     2477.53        2.0%    Grown from ba03.mpr using
                               CPISA=1.020
ba05.mpr:     2522.13        1.8%    Grown from ba04.mpr using
                               CPISA=1.018
```

SCGTCFLG Sask. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Saskatchewan Caregiver Tax Credit (impcgtc) is activated by the flag SCGTCFLG.

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is SCGTC. Based on the results of a study pertaining to the presence of elderly parents within the economic family, a take-up rate SCGTCTC was determined. The take up rate is based on the age of a potential parent, assigned to individuals with idefrh =3, according to SCF data. Users have access to a take-up rate SCGTCTK based on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of SCGTCTD.

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

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
 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              --      Copied from ba99.mpr
 ba01.mpr:     1              --      Saskatchewan budget p.38
 ba02.mpr:     1              --      Copied from ba01.mpr
 ba03.mpr:     1              --      Copied from ba02.mpr
 ba04.mpr:     1              --      Copied from ba03.mpr
 ba05.mpr:     1              --      Copied from ba04.mpr
```

DESCRIPTION

This is the first take-up rate used in the calculation of Saskatchewan's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   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]    Not in effect
 ba98.mpr:               [Same]    Not in effect
 ba99.mpr:               [Same]    Not in effect
```

```
ba00.mpr:                  [Same]   Copied from ba99.mpr
ba01.mpr:    5             [Rows]   Value based on SCF 1996
        60     0.870    (-0.0010)
        70     0.860     (0.0000)
        80     0.860    (-0.0130)
        90     0.730     (0.0270)
       100     1.000     (0.0270)
ba02.mpr:                  [Same]   Copied from ba01.mpr
ba03.mpr:                  [Same]   Copied from ba02.mpr
ba04.mpr:                  [Same]   Copied from ba03.mpr
ba05.mpr:                  [Same]   Copied from ba04.mpr
```

SCGTCTD   Sask. Caregiver Tax Credit Turn Down Income

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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            --     Not in effect
ba98.mpr:      0.00            --     Not in effect
ba99.mpr:      0.00            --     Not in effect
ba00.mpr:      0.00            --     Grown from ba99.mpr using
                              NONE=1.0000
ba01.mpr:  14046.00           --     Saskatchewan budget p.38
ba02.mpr:  14046.00          0.0%    Saskatchewan budget p.38
ba03.mpr:  14298.83          1.8%    Grown from ba02.mpr using
                              CPISA=1.018
ba04.mpr:  14584.81          2.0%    Grown from ba03.mpr using
                              CPISA=1.020
ba05.mpr:  14847.34          1.8%    Grown from ba04.mpr using
                              CPISA=1.018
```

SCGTCTK   Sask. Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income for the Saskatchewan non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year		Value	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]	Not in effect
ba98.mpr:			[Same]	Not in effect
ba99.mpr:			[Same]	Not in effect
ba00.mpr:			[Same]	Copied from ba99.mpr
ba01.mpr:			[Same]	Saskatchewan budget p.38
ba02.mpr:			[Same]	Copied from ba01.mpr
ba03.mpr:			[Same]	Copied from ba02.mpr
ba04.mpr:			[Same]	Copied from ba03.mpr
ba05.mpr:			[Same]	Copied from ba04.mpr

SCHATL1   Sask. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	200.00	--	Saskatchewan budget p.38
ba02.mpr:	200.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

SCHATR1   Sask. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (SCHATL1) that may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.11500	--	Saskatchewan budget p.38
ba02.mpr:	0.11250	-2.2%	Saskatchewan budget p.38
ba03.mpr:	0.11000	-2.2%	Saskatchewan budget p.38
ba04.mpr:	0.11000	0.0%	Copied from ba03.mpr

```
   ba05.mpr:     0.11000        0.0%    Copied from ba04.mpr
```

SCHATR2   Sask. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (SCHATL1) that may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.16000	--	Saskatchewan budget p.38
ba02.mpr:	0.15500	-3.1%	Saskatchewan budget p.38

```
ba03.mpr:      0.15000      -3.2%    Saskatchewan budget p.38
ba04.mpr:      0.15000       0.0%    Copied from ba03.mpr
ba05.mpr:      0.15000       0.0%    Copied from ba04.mpr
```

SCNTC   Sask. non-refundable child tax credit amt per child

DESCRIPTION

Beginning in 2001, this parameter represents the value of the Saskatchewan non-refundable tax credit amount per child.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPISA=1.014

```
ba01.mpr:    1500.00        --      Saskatchewan budget p.38
ba02.mpr:    2000.00      33.3%     Saskatchewan budget p.38
ba03.mpr:    2500.00      25.0%     Saskatchewan budget p.38
ba04.mpr:    2550.00       2.0%     Grown from ba03.mpr using
                                    CPISA=1.020
ba05.mpr:    2595.90       1.8%     Grown from ba04.mpr using
                                    CPISA=1.018
```

SDSF — Saskatchewan provincial deficit surtax fraction

DESCRIPTION

This parameter is the deficit surtax rate applied to Basic Saskatchewan Income Tax.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C
                                 (SASK) 1997
ba98.mpr:    0.10000      0.0%   Federal Income Tax T1C
                                 (SASK) 1998
ba99.mpr:    0.10000      0.0%   Federal Income Tax T1C
                                 (SASK) - 1999
ba00.mpr:    0.10000      0.0%   Copied from ba99.mpr
ba01.mpr:    0.00000      --     Saskatchewan budget p.38
ba02.mpr:    0.00000      --     Copied from ba01.mpr
ba03.mpr:    0.00000      --     Copied from ba02.mpr
ba04.mpr:    0.00000      --     Copied from ba03.mpr
ba05.mpr:    0.00000      --     Copied from ba04.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%    Federal Income Tax T1C
                                  (SASK) 1997
ba98.mpr:  150.00         0.0%    Federal Income Tax T1C
                                  (SASK) 1998
ba99.mpr:  150.00         0.0%    Federal Income Tax T1C
                                  (SASK) - 1999
ba00.mpr:  150.00         0.0%    Grown from ba99.mpr using
                                  NONE=1.0000
ba01.mpr:    0.00          --     Saskatchewan budget p.38
ba02.mpr:    0.00          --     Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:    0.00          --     Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:    0.00          --     Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:    0.00          --     Grown from ba04.mpr using
                                  NONE=1.0000
```

SDTCR   Sask. dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the
Saskatchewan dividend tax credit (impdtxc). The parameter is only used when the provincial
tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.13333	--	Saskatchewan budget p.38
ba02.mpr:	0.13333	0.0%	Copied from ba01.mpr
ba03.mpr:	0.13333	0.0%	Copied from ba02.mpr
ba04.mpr:	0.13333	0.0%	Copied from ba03.mpr
ba05.mpr:	0.13333	0.0%	Copied from ba04.mpr

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%     Federal Income Tax 1997 -
                                  Schedule 8 & Line 310
 ba98.mpr:     0.06400           6.7%     Federal Income Tax 1998 -
                                  Schedule 8 & Line 310
```

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	400.00	--	CCH 2000 Provincial Tax Reporter - par. 80-550
ba01.mpr:	400.00	0.0%	T1 General - 2001 SK428
ba02.mpr:	400.00	0.0%	Copied from ba01.mpr
ba03.mpr:	400.00	0.0%	Copied from ba02.mpr
ba04.mpr:	400.00	0.0%	Copied from ba03.mpr
ba05.mpr:	400.00	0.0%	Copied from ba04.mpr

```
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              --     Not in effect
ba98.mpr:      0.00              --     Not in effect
ba99.mpr:      0.00              --     Not in effect
ba00.mpr:      0.00              --     Grown from ba99.mpr using
                              NONE=1.0000
ba01.mpr:    200.00              --     Saskatchewan budget p.38
ba02.mpr:    200.00            0.0%   Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:    200.00            0.0%   Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:    200.00            0.0%   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:    200.00            0.0%   Grown from ba04.mpr using
                              NONE=1.0000
```

SEED   Random number generator seeds

DESCRIPTION

This vector control parameter is used to start the streams of pseudo-random numbers used in the model. Up to 20 independent random numbers are generated for each individual and are stored in the variables idrand0 through idrand19. A different sequence of numbers for each activated stream can be generated by changing SEED. The number of streams activated is determined by the number of elements in SEED. Random numbers are be 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 *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 if 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 *User's Guide* for more information.

SELUNIT   Selection facility family level

DESCRIPTION

This control parameter, when activated by SELFLAG, is used to specify the level to which individual selection (computed by applying the expression in SELSPEC) is to be propagated. If SELUNIT is 0, selection remains at the level of individual. If SELUNIT is 1, 2, 3, or 4, then selection of any individual in the family unit implies selection of all members in the unit. Valid values of SELUNIT and their meanings are given below.

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

The default value of SELUNIT is 0.

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	8000.00	--	Saskatchewan budget p.38
ba02.mpr:	8000.00	0.0%	Saskatchewan budget p.38
ba03.mpr:	8000.00	0.0%	Saskatchewan budget p.38

VALUES (continued)

File/Year	Value	Growth	Source
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	6140.00	--	Fixed by province
ba03.mpr:	8000.00	--	Fixed by province
ba04.mpr:	8160.00	2.0%	Grown from ba03.mpr using CPISA=1.020
ba05.mpr:	8306.88	1.8%	Grown from ba04.mpr using CPISA=1.018

ba04.mpr: 8160.00   2.0%   Grown from ba03.mpr using
                               CPISA=1.020
ba05.mpr: 8306.88   1.8%   Grown from ba04.mpr using
                               CPISA=1.018

SEMXMT   Sask. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

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

```
ba99.mpr:       0.00              --     Not in effect
ba00.mpr:       0.00              --     Grown from ba99.mpr using
                             NONE=1.0000
ba01.mpr:     614.00              --     Saskatchewan budget p.38
ba02.mpr:     614.00            0.0%     Saskatchewan budget p.38
ba03.mpr:     625.05            1.8%     Grown from ba02.mpr using
                             CPISA=1.018
ba04.mpr:     637.55            2.0%     Grown from ba03.mpr using
                             CPISA=1.020
ba05.mpr:     649.03            1.8%     Grown from ba04.mpr using
                             CPISA=1.018
```

SESCI   Sask Employment Supplement cut in level

DESCRIPTION

Only families with annual employment income over this level are eligible to receive the
Saskatchewan Employment Supplement.

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:     0.00            --      Not in effect
ba96.mpr:     0.00            --      Not in effect
ba97.mpr:     0.00            --      Not in effect
ba98.mpr:     1500.00         --      Saskatchewan budget 1998
ba99.mpr:     1500.00        0.0%    Sask Employment Supplement
                                     pamphlet
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
ba02.mpr:     1500.00        0.0%    Grown from ba01.mpr using
                                     DEFAULT=1.0000
ba03.mpr:     1500.00        0.0%    Grown from ba02.mpr using
                                     DEFAULT=1.0000
ba04.mpr:     1500.00        0.0%    Grown from ba03.mpr using
                                     DEFAULT=1.0000
ba05.mpr:     1500.00        0.0%    Grown from ba04.mpr using
                                     DEFAULT=1.0000
```

SESMXIP   Sask Employment Supplement maximum benefit income point

DESCRIPTION

This is the level of employment income at which the Saskatchewan Employment reaches its maximum.

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:     0.00            --    Not in effect
ba96.mpr:     0.00            --    Not in effect
ba97.mpr:     0.00            --    Not in effect
ba98.mpr:     9900.00         --    Saskatchewan budget 1998
ba99.mpr:     9900.00        0.0%   Saskatchewan Department of
                                    Finance
ba00.mpr:     9900.00        0.0%   Grown from ba99.mpr using
                             DEFAULT=1.0000
ba01.mpr:     9900.00        0.0%   Grown from ba00.mpr using
                             DEFAULT=1.0000
ba02.mpr:     9900.00        0.0%   Grown from ba01.mpr using
                             DEFAULT=1.0000
ba03.mpr:     9900.00        0.0%   Grown from ba02.mpr using
                             DEFAULT=1.0000
ba04.mpr:     9900.00        0.0%   Grown from ba03.mpr using
                             DEFAULT=1.0000
ba05.mpr:     9900.00        0.0%   Grown from ba04.mpr using
                             DEFAULT=1.0000
```

SESPI   Sask Employment Supplement phase-in

DESCRIPTION

The Saskatchewan Employment Supplement and the Saskatchewan Child Benefit are phased in by multiplying the benefit by this parameter.

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:	0.00000	--	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	--	Not in effect
ba98.mpr:	0.50000	--	Saskatchewan budget 1998
ba99.mpr:	1.00000	100.0%	Not in effect
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

SESR   Sask Employment Supplement benefit rate [number of kids]

DESCRIPTION

The maximum Saskatchewan Employment Supplement is derived by multiplying this parameter, which depends on the number of children, by the amount by which a family's employment income (up to SESMXIP) exceeds SESCI.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source	
ba84.mpr:	1	[Rows]	Not in effect
0.00000			
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]	Not in effect
ba98.mpr:	6	[Rows]	Saskatchewan budget 1998
0.00000	--		
0.25000			
0.30000			
0.35000			
0.40000			
0.45000			
ba99.mpr:		[Same]	Saskatchewan Department of Finance
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr
ba02.mpr:		[Same]	Copied from ba01.mpr
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

DESCRIPTION

This is the reduction rate used to reduce the Saskatchewan Employment Supplement when family income is greater than SESTD.

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:	0.00000	--	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	--	Not in effect
ba98.mpr:	0.25000	--	Saskatchewan budget 1998
ba99.mpr:	0.25000	0.0%	Saskatchewan Department of Finance
ba00.mpr:	0.25000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.25000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.25000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.25000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.25000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.25000	0.0%	Copied from ba04.mpr

DESCRIPTION

The Saskatchewan Employment Supplement is reduced when net family income reaches this level.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	12900.00	--	Saskatchewan budget 1998
ba99.mpr:	12900.00	0.0%	Saskatchewan Department of Finance
ba00.mpr:	12900.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	12900.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

```
ba02.mpr:    12900.00      0.0%   Grown from ba01.mpr using
                           DEFAULT=1.0000
ba03.mpr:    12900.00      0.0%   Grown from ba02.mpr using
                           DEFAULT=1.0000
ba04.mpr:    12900.00      0.0%   Grown from ba03.mpr using
                           DEFAULT=1.0000
ba05.mpr:    12900.00      0.0%   Grown from ba04.mpr using
                           DEFAULT=1.0000
```

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**

samod   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        --    Not in effect
```

File/Year	Value	Growth	Source
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) TC-1994
ba95.mpr:	0.02000	0.0%	Copied from ba94.mpr
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
ba02.mpr:	0.02000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.02000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.02000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.02000	0.0%	Copied from ba04.mpr

```
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%   Federal Income Tax T1C
                                     (SASK) 1997
ba98.mpr:      0.02000        0.0%   Federal Income Tax T1C
                                     (SASK) 1998
ba99.mpr:      0.02000        0.0%   Federal Income Tax T1C
                                     (SASK) - 1999
ba00.mpr:      0.01500      -25.0%   Saskatchewan budget p.38
ba01.mpr:      0.00000        --     Saskatchewan budget p.38
ba02.mpr:      0.00000        --     Copied from ba01.mpr
ba03.mpr:      0.00000        --     Copied from ba02.mpr
ba04.mpr:      0.00000        --     Copied from ba03.mpr
ba05.mpr:      0.00000        --     Copied from ba04.mpr
```

SLVCMAX   Maximum Sask. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Saskatchewan labour sponsored funds tax credit
(implvctc). The credit is derived as a proportion SLVCRT of the cost of the funds bought
(idlabtxg) up to a maximum value SLVCMAX.

In some years, there is a difference in rates between provincially registered funds and
federally registered funds. The model assumes that all funds are federally registered.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
 ba84.mpr:     0.00            --    Not in effect
 ba85.mpr:     0.00            --    Not in effect
 ba86.mpr:     700.00          --    Federal Income Tax T1C
                (SASK) TC-1986
 ba87.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1987
 ba88.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1988
 ba89.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1989
 ba90.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1990
 ba91.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1991
 ba92.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1992
 ba93.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1993
 ba94.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1994
 ba95.mpr:     700.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1995
 ba96.mpr:     525.00        -25.0%  Federal Income Tax T1C
                (SASK) TC-1996
 ba97.mpr:     525.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1997
 ba98.mpr:     525.00         0.0%   Federal Income Tax T1C
                (SASK) TC-1998
 ba99.mpr:     525.00         0.0%   Federal Income Tax T1C
                (SASK) - 1999
```

```
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
ba02.mpr:     525.00          0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:     525.00          0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:     525.00          0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:     525.00          0.0%   Grown from ba04.mpr using
                                     NONE=1.0000
```

SLVCRT   Percent of Sask. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Saskatchewan labour sponsored funds tax credit (implvctc). The credit is derived as a proportion SLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value SLVCMAX.

In some years, there is a difference in rates between provincially registered funds and federally registered funds. The model assumes that all funds are federally registered.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
ba84.mpr:     0.00000        --    Not in effect
ba85.mpr:     0.00000        --    Not in effect
ba86.mpr:     0.20000        --    Federal Income Tax T1C
                                   (SASK) TC-1986
```

```
ba87.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1987
ba88.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1988
ba89.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1989
ba90.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1990
ba91.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1991
ba92.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1992
ba93.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1993
ba94.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1994
ba95.mpr:     0.20000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1995
ba96.mpr:     0.15000    -25.0%   Federal Income Tax T1C
                           (SASK) TC-1996
ba97.mpr:     0.15000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1997
ba98.mpr:     0.15000      0.0%   Federal Income Tax T1C
                           (SASK) TC-1998
ba99.mpr:     0.15000      0.0%   Federal Income Tax T1C
                           (SASK) - 1999
ba00.mpr:     0.15000      0.0%   Grown from ba99.mpr using
                           NONE=1.0000
ba01.mpr:     0.15000      0.0%   Grown from ba00.mpr using
                           NONE=1.0000
ba02.mpr:     0.15000      0.0%   Grown from ba01.mpr using
                           NONE=1.0000
ba03.mpr:     0.15000      0.0%   Grown from ba02.mpr using
                           NONE=1.0000
ba04.mpr:     0.15000      0.0%   Grown from ba03.mpr using
                           NONE=1.0000
ba05.mpr:     0.15000      0.0%   Grown from ba04.mpr using
                           NONE=1.0000
```

SMAXDX   Sask. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Saskatchewan non-refundable disability tax credit. It is given to all individuals with a positive value for imputed Disability Deduction (imdisex).

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	4293.00	--	Saskatchewan budget p.38
ba02.mpr:	4293.00	0.0%	Saskatchewan budget p.38
ba03.mpr:	4370.27	1.8%	Grown from ba02.mpr using CPISA=1.018
ba04.mpr:	4457.68	2.0%	Grown from ba03.mpr using CPISA=1.020
ba05.mpr:	4537.92	1.8%	Grown from ba04.mpr using CPISA=1.018

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	5000.00	--	Saskatchewan budget p.38

```
ba02.mpr:     5000.00      0.0%   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:     5000.00      0.0%   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:     5000.00      0.0%   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:     5000.00      0.0%   Grown from ba04.mpr using
                                  NONE=1.0000
```

SMXM   Sask. married amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Growth Source

```
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             --     Not in effect
ba98.mpr:     0.00             --     Not in effect
ba99.mpr:     0.00             --     Not in effect
ba00.mpr:     0.00             --     Grown from ba99.mpr using
                          NONE=1.0000
ba01.mpr:  8000.00             --     Saskatchewan budget p.38
ba02.mpr:  8000.00           0.0%     Saskatchewan budget p.38
ba03.mpr:  8000.00           0.0%     Saskatchewan budget p.38
ba04.mpr:  8160.00           2.0%     Grown from ba03.mpr using
                          CPISA=1.020
ba05.mpr:  8306.88           1.8%     Grown from ba04.mpr using
                          CPISA=1.018
```

SMXMT   Sask. married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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            --     Not in effect
ba98.mpr:      0.00            --     Not in effect
ba99.mpr:      0.00            --     Not in effect
ba00.mpr:      0.00            --     Grown from ba99.mpr using
                               NONE=1.0000
ba01.mpr:    614.00            --     Saskatchewan budget p.38
ba02.mpr:    614.00           0.0%    Saskatchewan budget p.38
ba03.mpr:    625.05           1.8%    Grown from ba02.mpr using
                               CPISA=1.018
ba04.mpr:    637.55           2.0%    Grown from ba03.mpr using
                               CPISA=1.020
ba05.mpr:    649.03           1.8%    Grown from ba04.mpr using
                               CPISA=1.018
```

SPAEFLAG   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

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.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]    Special Tabulation, 1981
                                 Census
ba98.mpr:              [Same]    Special Tabulation, 1981
                                 Census
ba99.mpr:              [Same]    Special Tabulation, 1981
                                 Census
ba00.mpr:              [Same]    Special Tabulation, 1981
                                 Census
ba01.mpr:              [Same]    Special Tabulation, 1981
                                 Census
ba02.mpr:              [Same]    Special Tabulation, 1981
                                 Census
ba03.mpr:              [Same]    Special Tabulation, 1981
                                 Census
ba04.mpr:              [Same]    Copied from ba03.mpr
ba05.mpr:              [Same]    Copied from ba04.mpr
```

SPAME   SPA take-up rate: eligible male widower [age,probability]

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]	Special Tabulation, 1981 Census
ba98.mpr:		[Same]	Special Tabulation, 1981 Census
ba99.mpr:		[Same]	Special Tabulation, 1981 Census
ba00.mpr:		[Same]	Special Tabulation, 1981 Census

```
    ba01.mpr:                    [Same]    Special Tabulation, 1981
                                 Census
    ba02.mpr:                    [Same]    Special Tabulation, 1981
                                 Census
    ba03.mpr:                    [Same]    Special Tabulation, 1981
                                 Census
    ba04.mpr:                    [Same]    Copied from ba03.mpr
    ba05.mpr:                    [Same]    Copied from ba04.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

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:	0.75000	--	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%    Redbook, 1996 Edition, p.
                                        X.7
    ba98.mpr:    0.75000       0.0%    Redbook, 1998 Edition, p.
                                        X.7
    ba99.mpr:    0.75000       0.0%    Redbook, 1998 Edition - Page
                                        X7.
    ba00.mpr:    0.75000       0.0%    Copied from ba99.mpr
    ba01.mpr:    0.75000       0.0%    Copied from ba00.mpr
    ba02.mpr:    0.75000       0.0%    Copied from ba01.mpr
    ba03.mpr:    0.75000       0.0%    Copied from ba02.mpr
    ba04.mpr:    0.75000       0.0%    Copied from ba03.mpr
    ba05.mpr:    0.75000       0.0%    Copied from ba04.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%   Redbook, 1996 Edition, p.
                                    X.7
ba98.mpr:      48.00          0.0%  Redbook, 1998 Edition, p.
                                    X.7
ba99.mpr:      48.00          0.0%  Redbook, 1998 Edition - Page
                                    X7a.
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
ba02.mpr:      48.00          0.0%   Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:      48.00          0.0%   Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:      48.00          0.0%   Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:      48.00          0.0%   Grown from ba04.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

Function   **Description**

gis   Compute GIS/SPA for elderly

VALUES

File/Year		Value	Source	
ba84.mpr:		3	[Rows]	Special Tabulation
	0	0.365	(0.0001)	
	1890	0.510	(0.0003)	
	3468	1.000	(0.0003)	
ba85.mpr:		3	[Rows]	Special Tabulation
	0	0.365	(0.0001)	
	1966	0.510	(0.0003)	
	3468	1.000	(0.0003)	
ba86.mpr:		3	[Rows]	Special Tabulation
	0	0.365	(0.0001)	
	2047	0.510	(0.0003)	
	3757	1.000	(0.0003)	
ba87.mpr:		3	[Rows]	Special Tabulation
	0	0.365	(0.0001)	
	2136	0.510	(0.0003)	
	3920	1.000	(0.0003)	
ba88.mpr:		3	[Rows]	Special Tabulation
	0	0.365	(0.0001)	
	2223	0.510	(0.0003)	
	4079	1.000	(0.0003)	
ba89.mpr:		3	[Rows]	Special Tabulation
	0	0.365	(0.0001)	
	2333	0.510	(0.0003)	
	4281	1.000	(0.0003)	
ba90.mpr:		3	[Rows]	Special Tabulation
	0	0.365	(0.0001)	
	2446	0.510	(0.0002)	
	4488	1.000	(0.0002)	
ba91.mpr:		3	[Rows]	Special Tabulation
	0	0.365	(0.0001)	
	2582	0.510	(0.0002)	

```
      4738    1.000   (0.0002)
ba92.mpr:     3            [Rows]   Special Tabulation
         0    0.365   (0.0001)
      2621    0.510   (0.0002)
      4810    1.000   (0.0002)
ba93.mpr:     3            [Rows]   Special Tabulation
         0    0.365   (0.0001)
      2669    0.510   (0.0002)
      4897    1.000   (0.0002)
ba94.mpr:     3            [Rows]   Special Tabulation
         0    0.365   (0.0001)
      2674    0.510   (0.0002)
      4906    1.000   (0.0002)
ba95.mpr:     3            [Rows]   Special Tabulation
         0    0.365   (0.0001)
      2731    0.510   (0.0002)
      5012    1.000   (0.0002)
ba96.mpr:     3            [Rows]   Special Tabulation
         0    0.365   (0.0001)
      2776    0.510   (0.0002)
      5094    1.000   (0.0002)
ba97.mpr:     3            [Rows]   Special Tabulation
         0    0.365   (0.0001)
      2821    0.510   (0.0002)
      5176    1.000   (0.0002)
ba98.mpr:     3            [Rows]   Special Tabulation
         0    0.365   (0.0001)
      2847    0.510   (0.0002)
      5224    1.000   (0.0002)
ba99.mpr:     3            [Rows]   Special Tabulation
         0    0.365   (0.0001)
      2897    0.510   (0.0002)
      5315    1.000   (0.0002)
ba00.mpr:     3            [Rows]   Grown from ba99.mpr using
                                    CPI=1.014
         0    0.365   (0.0000)
      2938    0.510   (0.0002)
      5389    1.000   (0.0002)
ba01.mpr:     3            [Rows]   Grown from ba00.mpr using
                                    CPI=1.025
         0    0.365   (0.0000)
      3011    0.510   (0.0002)
      5524    1.000   (0.0002)
ba02.mpr:     3            [Rows]   Grown from ba01.mpr using
                                    CPI=1.020
         0    0.365   (0.0000)
      3071    0.510   (0.0002)
```

```
        5634    1.000    (0.0002)
 ba03.mpr:    3          [Rows]   Grown from ba02.mpr using
                             CPI=1.019
           0    0.365    (0.0000)
        3129    0.510    (0.0002)
        5741    1.000    (0.0002)
 ba04.mpr:    3          [Rows]   Grown from ba03.mpr using
                             CPI=1.018
           0    0.365    (0.0000)
        3185    0.510    (0.0002)
        5844    1.000    (0.0002)
 ba05.mpr:    3          [Rows]   Grown from ba04.mpr using
                             CPI=1.019
           0    0.365    (0.0000)
        3246    0.510    (0.0002)
        5955    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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.11500	--	Saskatchewan budget p.38
ba02.mpr:	0.11250	-2.2%	Saskatchewan budget p.38
ba03.mpr:	0.11000	-2.2%	Saskatchewan budget p.38
ba04.mpr:	0.11000	0.0%	Copied from ba03.mpr

```
ba05.mpr:     0.11000      0.0%   Copied from ba04.mpr
```

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%   Federal Income Tax T1C
                                  (SASK) 1997
ba98.mpr:     0.49000     -2.0%   Federal Income Tax T1C
                                  (SASK) 1998
ba99.mpr:     0.48000     -2.0%   Federal Income Tax T1C
                                  (SASK) - 1999
ba00.mpr:     0.48000      0.0%   Copied from ba99.mpr
ba01.mpr:     0.00000      --     Saskatchewan budget p.38
ba02.mpr:     0.00000      --     Copied from ba01.mpr
ba03.mpr:     0.00000      --     Copied from ba02.mpr
ba04.mpr:     0.00000      --     Copied from ba03.mpr
ba05.mpr:     0.00000      --     Copied from ba04.mpr
```

SPTX   Sask. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year   Value   Source

```
 ba84.mpr:     1              [Rows]   Not in effect
          0      0.0000    0.000000
 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]   Not in effect
 ba98.mpr:                    [Same]   Not in effect
 ba99.mpr:                    [Same]   Not in effect
 ba00.mpr:                    [Same]   Grown from ba99.mpr using
                                       NONE=1.0000
 ba01.mpr:     3              [Rows]   Saskatchewan budget p.38
          0      0.0000    0.115000
      30000 (3450.0000)   0.135000
      60000 (7500.0000)   0.160000
 ba02.mpr:     3              [Rows]   Saskatchewan budget p.38
          0      0.0000    0.112500
      30000 (3375.0000)   0.132500
      60000 (7350.0000)   0.155000
 ba03.mpr:     3              [Rows]   Saskatchewan budget p.38
          0      0.0000    0.110000
      35000 (3850.0000)   0.130000
     100000 (12300.0000)   0.150000
 ba04.mpr:     3              [Rows]   Grown from ba03.mpr using
                                       CPISA=1.020
          0      0.0000    0.110000
      35700 (3927.0000)   0.130000
     102000 (12546.0000)   0.150000
 ba05.mpr:     3              [Rows]   Grown from ba04.mpr using
                                       CPISA=1.018
          0      0.0000    0.110000
      36343 (3997.7300)   0.130000
```

```
        103836 (12771.8200)   0.150000
```

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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Saskatchewan budget p.38
ba02.mpr:	2	--	Copied from ba01.mpr

```
ba03.mpr:     2              --      Copied from ba02.mpr
ba04.mpr:     2              --      Copied from ba03.mpr
ba05.mpr:     2              --      Copied from ba04.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%   Federal Income Tax T1C
                                  (SASK) 1997
ba98.mpr:    4000.00       0.0%   Federal Income Tax T1C
                                  (SASK) 1998
ba99.mpr:    4000.00       0.0%   Federal Income Tax T1C
                                  (SASK) - 1999
ba00.mpr:    4000.00       0.0%   Grown from ba99.mpr using
                                  NONE=1.0000
ba01.mpr:    0.00           --    Saskatchewan budget p.38
ba02.mpr:    0.00           --    Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:    0.00           --    Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:    0.00           --    Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:    0.00           --    Grown from ba04.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%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.15000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Saskatchewan budget p.38
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

Beginning in 2001, this parameter represents the value of the Saskatchewan Senior
Supplement to the age credit.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPISA=1.014
ba01.mpr:	500.00	--	Saskatchewan budget p.38
ba02.mpr:	750.00	50.0%	Saskatchewan budget p.38
ba03.mpr:	1000.00	33.3%	Saskatchewan budget p.38

```
     ba04.mpr:     1020.00      2.0%   Grown from ba03.mpr using
                                       CPISA=1.020
     ba05.mpr:     1038.36      1.8%   Grown from ba04.mpr using
                                       CPISA=1.018
```

SSTC1KIDTD Sask. sales tax credit child amount turndown if only 1 child

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRR for families with one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCSP, SSTCKID.

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:      0.00            --    Not in effect
ba96.mpr:      0.00            --    Not in effect
ba97.mpr:      0.00            --    Not in effect
ba98.mpr:      0.00            --    Not in effect
ba99.mpr:      0.00            --    Not in effect
ba00.mpr:      14100.00        --    Sask Budget 2000
                               (Backgrounder E&H tax)
ba01.mpr:      14100.00      0.0%   Grown from ba00.mpr using
                               DEFAULT=1.0000
ba02.mpr:      14100.00      0.0%   Grown from ba01.mpr using
                               DEFAULT=1.0000
ba03.mpr:      14100.00      0.0%   Grown from ba02.mpr using
                               DEFAULT=1.0000
ba04.mpr:      14100.00      0.0%   Grown from ba03.mpr using
                               DEFAULT=1.0000
ba05.mpr:      14100.00      0.0%   Grown from ba04.mpr using
                               DEFAULT=1.0000
```

SSTC2KIDTD Sask. sales tax credit child amount turndown if more than 1 child

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRR for families with more than one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCSP, SSTCKID.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	8600.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	8600.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	8600.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	8600.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	8600.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	8600.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SSTCBAS   Sask. sales tax credit base amount

DESCRIPTION

This parameter represents the maximum amount for the adult component of the Saskatchewan Sales Tax Credit (imsstc). The adult component of the Saskatchewan Sales Tax Credit will rise at a rate of SSTCBASPIR of individual net income up to this maximum. It will be reduced at a rate of SSTCRR as family net income increases above SSTCBASTD.

See also SSTCKID, SSTCSP

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:    0.00              --     Not in effect
 ba96.mpr:    0.00              --     Not in effect
 ba97.mpr:    0.00              --     Not in effect
 ba98.mpr:    0.00              --     Not in effect
 ba99.mpr:    0.00              --     Not in effect
 ba00.mpr:   77.00              --     Sask Budget 2000
                         (Backgrounder E&H tax)
 ba01.mpr:   77.00            0.0%   Grown from ba00.mpr using
                         DEFAULT=1.0000
 ba02.mpr:   77.00            0.0%   Grown from ba01.mpr using
                         DEFAULT=1.0000
 ba03.mpr:   77.00            0.0%   Grown from ba02.mpr using
                         DEFAULT=1.0000
 ba04.mpr:   77.00            0.0%   Grown from ba03.mpr using
                         DEFAULT=1.0000
 ba05.mpr:   77.00            0.0%   Grown from ba04.mpr using
                         DEFAULT=1.0000
```

SSTCBASPIR Sask. sales tax credit base amount phase in rate
_____

DESCRIPTION

This parameter represents the income phase in rate for the Saskatchewan Sales Tax Credit base amount for the adult component. The adult component will rise at this rate of individual net income up to a maximum (SSTCBAS). The Saskatchewan Sales Tax Credit is activated when SSTCFLAG is set to 1.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable.

See also SSTCSP, SSTCKID.

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:	0.00000	--	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         --      Not in effect
ba98.mpr:       0.00000         --      Not in effect
ba99.mpr:       0.00000         --      Not in effect
ba00.mpr:       0.01000         --      Sask Budget 2000
                              (Backgrounder E&H tax)
ba01.mpr:       0.01000       0.0%    Copied from ba00.mpr
ba02.mpr:       0.01000       0.0%    Copied from ba01.mpr
ba03.mpr:       0.01000       0.0%    Copied from ba02.mpr
ba04.mpr:       0.01000       0.0%    Copied from ba03.mpr
ba05.mpr:       0.01000       0.0%    Copied from ba04.mpr
```

SSTCBASTD Sask. sales tax credit base amount turndown

DESCRIPTION

This parameter represents the income turndown level for the adult component of the
Saskatchewan Sales Tax Credit (imsstc). The Saskatchewan Sales Tax Credit adult
component base amount (SSTCBAS) will be reduced by SSTCRR as family net income
increases above this amount.

See also SSTCKID, SSTCSP

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:      0.00           --    Not in effect
ba96.mpr:      0.00           --    Not in effect
ba97.mpr:      0.00           --    Not in effect
ba98.mpr:      0.00           --    Not in effect
ba99.mpr:      0.00           --    Not in effect
ba00.mpr:  27300.00           --    Sask Budget 2000
                             (Backgrounder E&H tax)
ba01.mpr:  27300.00         0.0%   Grown from ba00.mpr using
                             DEFAULT=1.0000
ba02.mpr:  27300.00         0.0%   Grown from ba01.mpr using
                             DEFAULT=1.0000
ba03.mpr:  27300.00         0.0%   Grown from ba02.mpr using
                             DEFAULT=1.0000
ba04.mpr:  27300.00         0.0%   Grown from ba03.mpr using
                             DEFAULT=1.0000
ba05.mpr:  27300.00         0.0%   Grown from ba04.mpr using
                             DEFAULT=1.0000
```

SSTCFLAG   Sask. sales tax credit activation flag

DESCRIPTION

The Saskatchewan Sales Tax Credit is activated when this parameter is set to 1.

The Saskatchewan Sales Tax Credit was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit (imsstc) will consist of an adult component and a child component. This credit will be fully refundable and is assigned to the spouse with the higher income.

The adult component of the Saskatchewan Sales Tax Credit will rise at a rate of SSTCBASPIR of individual net income up to a maximum (SSTCBAS). It will be reduced at a rate of SSTCRR as family net income increases above SSTCBASTD. An individual will also be eligible for SSTCSP in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRR as family net income rises over SSTCSPTD.

The child component of the Saskatchewan Sales Tax Credit will provide an additional SSTCKID per child. For two-parent families, the maximum child component will be SSTCKID + SSTCKID. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKID. The child component of the Credit will be reduced at a rate of SSTCRR as family net income rises over

SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC2KIDTD.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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:	1	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

This is the maximum amount of the child component of the Saskatchewan Sales Tax Credit (imsstc). For two-parent families, the maximum child component will be SSTCKID + SSTCKID. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKID. The child component of the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC2KIDTD.

The Saskatchewan Sales Tax Credit was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS.

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:    0.00           --    Not in effect
ba96.mpr:    0.00           --    Not in effect
ba97.mpr:    0.00           --    Not in effect
ba98.mpr:    0.00           --    Not in effect
ba99.mpr:    0.00           --    Not in effect
ba00.mpr:   55.00           --    Sask Budget 2000
                         (Backgrounder E&H tax)
ba01.mpr:   55.00          0.0%  Grown from ba00.mpr using
                         DEFAULT=1.0000
ba02.mpr:   55.00          0.0%  Grown from ba01.mpr using
                         DEFAULT=1.0000
ba03.mpr:   55.00          0.0%  Grown from ba02.mpr using
                         DEFAULT=1.0000
ba04.mpr:   55.00          0.0%  Grown from ba03.mpr using
                         DEFAULT=1.0000
ba05.mpr:   55.00          0.0%  Grown from ba04.mpr using
                         DEFAULT=1.0000
```

SSTCPI   Sask. sales tax credit phase in

DESCRIPTION

This parameter provides the phase in rate for the Saskatchewan Sales Tax Credit (imsstc) was introduced in the 2000 Saskatchewan Budget. This credit is effective as of April 1, 2000, and is designed to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCSP, SSTCKID.

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:	0.00000	--	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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.75000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	1.00000	33.3%	Sask Budget 2000 (Backgrounder E&H tax)
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

SSTCRR   Sask. sales tax credit reduction rate

DESCRIPTION

This parameter represents the rate at which the Saskatchewan Sales Tax Credit (imsstc) amount is to be reduced. The basic adult component (SSTCBAS) will be reduced at this rate when family net income exceeds SSTCBASTD. The spousal equivalent credit (SSTCSP) will be reduced at this rate when family net income rises over SSTCSPTD.

The child component of the Credit will be reduced at this rate as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at this rate as family net income rises over SSTC2KIDTD.

See also SSTCKID.

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:	0.00000	--	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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.01000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	0.01000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.01000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.01000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.01000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.01000	0.0%	Copied from ba04.mpr

DESCRIPTION

This is the maximum value of the spousal equivalent amount of the Saskatchewan Sales Tax Credit. An individual will be eligible for this amount in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRR as family net income rises over SSTCSPTD.

In the case of a single parent family, the first child will be eligible for this amount.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCKID.

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:    0.00              --     Not in effect
ba96.mpr:    0.00              --     Not in effect
ba97.mpr:    0.00              --     Not in effect
ba98.mpr:    0.00              --     Not in effect
ba99.mpr:    0.00              --     Not in effect
ba00.mpr:   77.00              --     Sask Budget 2000
                         (Backgrounder E&H tax)
ba01.mpr:   77.00            0.0%   Grown from ba00.mpr using
                         DEFAULT=1.0000
ba02.mpr:   77.00            0.0%   Grown from ba01.mpr using
                         DEFAULT=1.0000
ba03.mpr:   77.00            0.0%   Grown from ba02.mpr using
                         DEFAULT=1.0000
ba04.mpr:   77.00            0.0%   Grown from ba03.mpr using
                         DEFAULT=1.0000
ba05.mpr:   77.00            0.0%   Grown from ba04.mpr using
                         DEFAULT=1.0000
```

SSTCSPTD   Sask. sales tax credit spousal amount turndown

DESCRIPTION

This parameter represents the income level at which the spouse equivalent component (SSTCSP) of the Saskatchewan Sales Tax Credit is reduced at the rate of SSTCRR.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCKID.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	19600.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	19600.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	19600.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	19600.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	19600.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	19600.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SSTR — Saskatchewan spousal & married equivalent tax reduction

DESCRIPTION

The Saskatchewan tax reduction is increased by the amount SSTR if a federal married exemption or tax remit is claimed.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	300.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	300.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	300.00	0.0%	Grown from ba99.mpr using NONE=1.0000

```
ba01.mpr:    0.00             --     Saskatchewan budget p.38
ba02.mpr:    0.00             --     Grown from ba01.mpr using
                       NONE=1.0000
ba03.mpr:    0.00             --     Grown from ba02.mpr using
                       NONE=1.0000
ba04.mpr:    0.00             --     Grown from ba03.mpr using
                       NONE=1.0000
ba05.mpr:    0.00             --     Grown from ba04.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              --      Not in effect
ba95.mpr:    0.00              --      Not in effect
ba96.mpr:    0.00              --      Not in effect
ba97.mpr:    0.00              --      Not in effect
ba98.mpr:    0.00              --      Not in effect
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
ba02.mpr:    0.00               --      Grown from ba01.mpr using
                         NONE=1.0000
ba03.mpr:    0.00               --      Grown from ba02.mpr using
                         NONE=1.0000
ba04.mpr:    0.00               --      Grown from ba03.mpr using
                         NONE=1.0000
ba05.mpr:    0.00               --      Grown from ba04.mpr using
                         NONE=1.0000
```

STDFA	Standard federal family allowance per child

DESCRIPTION

The annual maximum standard federal Family Allowance per child for all provinces except Alberta and Quebec.

CROSS REFERENCE

Function	**Description**
famod	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         --     Not in effect
ba98.mpr:       0.00         --     Not in effect
ba99.mpr:       0.00         --     Not in effect
ba00.mpr:       0.00         --     Not in effect
ba01.mpr:       0.00         --     Grown from ba00.mpr using
                            CPI=1.025
ba02.mpr:       0.00         --     Grown from ba01.mpr using
                            CPI=1.020
ba03.mpr:       0.00         --     Grown from ba02.mpr using
                            CPI=1.019
ba04.mpr:       0.00         --     Grown from ba03.mpr using
                            CPI=1.018
ba05.mpr:       0.00         --     Grown from ba04.mpr using
                            CPI=1.019
```

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%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	10000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	--	Saskatchewan budget p.38
ba02.mpr:	0.00	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

A reduction in Basic Saskatchewan Provincial Income Tax of this amount is allowed for all Saskatchewan filers. This tax reduction is augmented for senior citizens and filers with children. It is reduced by a proportion of Saskatchewan Tax Payable (STRRR) exceeding the total tax reductions.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C
                                   (SASK) 1997
ba98.mpr:     200.00        0.0%   Federal Income Tax T1C
                                   (SASK) 1998
ba99.mpr:     200.00        0.0%   Federal Income Tax T1C
                                   (SASK) - 1999
ba00.mpr:     200.00        0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:     0.00          --     Saskatchewan budget p.38
ba02.mpr:     0.00          --     Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     0.00          --     Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     0.00          --     Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     0.00          --     Grown from ba04.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%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	1000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	--	Saskatchewan budget p.38
ba02.mpr:	0.00	--	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000

```
ba04.mpr:     0.00                --    Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:     0.00                --    Grown from ba04.mpr using
                            NONE=1.0000
```

STRPC   Saskatchewan tax reduction per child

DESCRIPTION

A tax reduction of this amount is applied for all children under the age of 18 years in the calculation of the Saskatchewan Provincial Tax Reduction.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax T1C
                                 (SASK) 1997
ba98.mpr:    250.00       0.0%   Federal Income Tax T1C
                                 (SASK) 1998
ba99.mpr:    250.00       0.0%   Federal Income Tax T1C
                                 (SASK) - 1999
ba00.mpr:    250.00       0.0%   Grown from ba99.mpr using
                                 NONE=1.0000
ba01.mpr:    0.00          --    Saskatchewan budget p.38
ba02.mpr:    0.00          --    Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:    0.00          --    Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:    0.00          --    Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:    0.00          --    Grown from ba04.mpr using
                                 NONE=1.0000
```

STRRR   Saskatchewan tax reduction 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

Function   **Description**

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%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Saskatchewan budget p.38
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

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%   Federal Income Tax T1C
                                   (SASK) 1997
ba98.mpr:     200.00        0.0%   Federal Income Tax T1C
                                   (SASK) 1998
ba99.mpr:     200.00        0.0%   Federal Income Tax T1C
                                   (SASK) - 1999
ba00.mpr:     200.00        0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:     0.00          --     Saskatchewan budget p.38
ba02.mpr:     0.00          --     Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:     0.00          --     Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:     0.00          --     Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:     0.00          --     Grown from ba04.mpr using
                                   NONE=1.0000
```

STXFLG   Sask. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Saskatchewan taxes get calculated as a tax on taxable income
instead of as a percentage of federal taxes.

CROSS REFERENCE

Function   **Description**

txsask   Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Copied from ba99.mpr
ba01.mpr:	1	--	Saskatchewan budget p.38
ba02.mpr:	1	--	Saskatchewan budget p.38
ba03.mpr:	1	--	Saskatchewan budget p.38
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

SYPNDL   Sask. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a
Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax
on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	1000.00	--	Saskatchewan budget p.38
ba02.mpr:	1000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	1000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

T0AFLAG   Canada totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 0A, which contains counts of units having non-zero values for various variables. The level of analysis is specified by the TABUNIT parameter.

The default value of T0AFLAG is 0.

T0FLAG   Canada totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 0, which contains counts and sums of various variables. The level of analysis is specified by the TABUNIT parameter.

The default value of T0FLAG is 1.

T1AFLAG   Provincial totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 1A, which contains counts of units having non-zero values for various variables by province. The level of analysis is specified by the TABUNIT parameter.

The default value of T1AFLAG is 0.

T1FLAG   Provincial totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 1, which contains counts and sums of various variables by province. The level of analysis is specified by the TABUNIT parameter.

The default value of T1FLAG is 1.

T2AFLAG   Income group totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 2A, which contains counts of units having non-zero values for various variables by income classes as determined by the breakpoints specified in the INCGP parameter. The level of analysis is specified by the TABUNIT parameter.

The default value for T2AFLAG is 0.

T2FLAG   Income group totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 2, which contains counts and sums of various variables by income classes as determined by the breakpoints specified in the parameter INCGP. The level of analysis is specified by the TABUNIT parameter.

The default value of T2FLAG is 0.

T3AFLAG   Family type totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 3A, which contains counts of units having non-zero values by family type. The level of analysis is specified by the TABUNIT parameter.

The default value for T3AFLAG is 0.

T3FLAG   Family type totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 3, which contains counts and sums of various variables by family type. The level of analysis is specified by the TABUNIT parameter.

The default value for T3FLAG is 0.

T4AFLAG   LICO ratio group totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 4A, which contains 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.

The default value for T4AFLAG is 0.

T4FLAG   LICO ratio group totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 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.

The default value for T4FLAG is 0.

TABDELTA   Built-in tables winner/loser threshold

DESCRIPTION

This is the dollar amount used to determine winners and losers for purposes of producing certain rows of the hard-wired tables. The difference in consumable income between base and variant is compared to TABDELTA at the TABUNIT level of analysis to determine a winner or loser.

The default value of TABDELTA is 10.00.

TABUNIT   Built-in tables family level

DESCRIPTION

Reporting variables are summed over the family unit specified by TABUNIT in order to

produce the hard-wired tables. Valid values and their meanings are given below.

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

The default value of TABUNIT is 2.

TARGETYEAR   Year of analysis

DESCRIPTION

This parameter controls the phasing in of certain social support programs. Valid values include all 4 digit integers listed below (e.g. 1994 is a valid value).

CROSS REFERENCE

Function	Description
cceopt	zero CCE for young kids if optimal
famod	Compute family allowance
gist	Compute Provincial GIS top-ups for elderly
oas	Compute OAS for elderly
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
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=...
ba02.mpr:      2002          --     Given as YEAR=...
ba03.mpr:      2003          --     Given as YEAR=...
ba04.mpr:      2004          --     Given as YEAR=...
ba05.mpr:      2005          --     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 (idtuitn) 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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.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%	EI Act 145.1
ba98.mpr:	1.00000	0.0%	EI Act 145.1
ba99.mpr:	1.00000	0.0%	EI Act 145.1
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

```
ba02.mpr:      1.00000      0.0%   Copied from ba01.mpr
ba03.mpr:      1.00000      0.0%   Copied from ba02.mpr
ba04.mpr:      1.00000      0.0%   Copied from ba03.mpr
ba05.mpr:      1.00000      0.0%   Copied from ba04.mpr
```

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

DESCRIPTION

This parameter is used to calculate UIBRANR. UIBRANR = UIBRA * UIBAFNR.

See UIBRANR and UIEIREPOPT for more information.

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        --     EI Act 145.1
ba98.mpr:     1.25000       0.0%    EI Act 145.1
ba99.mpr:     1.25000       0.0%    EI Act 145.1
ba00.mpr:     1.25000       0.0%    Copied from ba99.mpr
ba01.mpr:     1.25000       0.0%    Copied from ba00.mpr
ba02.mpr:     1.25000       0.0%    Copied from ba01.mpr
ba03.mpr:     1.25000       0.0%    Copied from ba02.mpr
ba04.mpr:     1.25000       0.0%    Copied from ba03.mpr
ba05.mpr:     1.25000       0.0%    Copied from ba04.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              --     FLAG
ba97.mpr:      1              --     Option
ba98.mpr:      1              --     FLAG
ba99.mpr:      1              --     FLAG
ba00.mpr:      1              --     Copied from ba99.mpr
ba01.mpr:      1              --     Copied from ba00.mpr
ba02.mpr:      1              --     Copied from ba01.mpr
ba03.mpr:      1              --     Copied from ba02.mpr
ba04.mpr:      1              --     Copied from ba03.mpr
ba05.mpr:      1              --     Copied from ba04.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	--	OPTION
ba97.mpr:	2	--	Option
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.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 UIEFFFLAG 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**

mpc   Calculate derived model parameters and do edits
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%	U.I. Act 13.1.a
ba96.mpr:	0.55000	0.0%	U.I. Act 13.1.a
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

This parameter is used to calculate the UI benefit recovery.

When UIEIOPT is equal to 1, a proportion (UIBRP) of net income in excess of this amount or of total benefits is repayable.

When UIEIOPT is equal to 2 and UIEIREPOPT is equal to 1, persons who had more than UIEINRT weeks of previous EI receipt repaid either a proportion of net income in excess of this amount or a proportion of total benefits. Others repaid a proportion of net income in excess of UIBRANR.

When UIEIREPOPT is equal to 2, this parameter is calculated but not used in the program.

This is a derived parameter calculated in mpc.cpp. UIBRA is equal to 52 * UIERNMAX * UIBAF.

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

This parameter is used to calculate the EI benefit recovery (clawback). When UIEIREPOPT is set to 1, the recovery depends on previous receipt of EI. For persons who have less than UIEINRT weeks of EI (or who had sickness, maternity, or parental benefits), a proportion of net income in excess of this amount or a proportion of total benefits is repayable. Others repaid a proportion of net income in excess of UIBRA.

When UIEIREPOPT is set to 2, sickness, maternity and parental benefits are exempt from the benefit recovery and UIBRANR is always used in the calculation no matter how many weeks

of EI a person has accumulated.

This is a derived parameter calculated in mpc. It is equal to UIBRA times UIBAFNR.

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%	Unemployment Insurance, Regular Benefits IN-0210493
ba97.mpr:	0.30000	0.0%	EI Act 145.1
ba98.mpr:	0.30000	0.0%	EI Act 145.1
ba99.mpr:	0.30000	0.0%	EI Act 145.1
ba00.mpr:	0.30000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.30000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.30000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.30000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.30000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.30000	0.0%	Copied from ba04.mpr

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]	User Supplied
ba98.mpr:			[Same]	User Supplied
ba99.mpr:			[Same]	User Supplied
ba00.mpr:			[Same]	Copied from ba99.mpr
ba01.mpr:			[Same]	Copied from ba00.mpr

```
ba02.mpr:                    [Same]   Copied from ba01.mpr
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.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              --    OPTION
ba98.mpr:    2              --    OPTION
ba99.mpr:    2              --    OPTION
ba00.mpr:    2              --    Copied from ba99.mpr
ba01.mpr:    2              --    Copied from ba00.mpr
ba02.mpr:    2              --    Copied from ba01.mpr
ba03.mpr:    2              --    Copied from ba02.mpr
ba04.mpr:    2              --    Copied from ba03.mpr
ba05.mpr:    2              --    Copied from ba04.mpr
```

UIDEPOPT   UI dependency option [1=normal, 2=Feb'94] (UI only)

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 UIQUIRATE or UIBASRATE parameters.

This parameter applies only in UI 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	--	OPTION
ba97.mpr:	2	--	Option
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.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	--	FLAG
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr

```
      ba05.mpr:      0                --     Copied from ba04.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) and if UIEIREPOPT is set to 1.

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]   EI Act 145.3
           0    0.300    (0.0100)
          20    0.500    (0.0050)
          40    0.600    (0.0050)
          60    0.700    (0.0050)
          80    0.800    (0.0050)
         100    0.900    (0.0050)
         120    1.000    (0.0050)
ba98.mpr:                    [Same]   EI Act 145.3
ba99.mpr:                    [Same]   EI Act 145.3
ba00.mpr:                    [Same]   Copied from ba99.mpr
ba01.mpr:                    [Same]   Copied from ba00.mpr
ba02.mpr:                    [Same]   Copied from ba01.mpr
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.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]	EI Act, 14.2.

```
          0      22 (-0.167)
          6      21 (-1.000)
          7      20 (-1.000)
          8      19 (-1.000)
          9      18 (-1.000)
         10      17 (-1.000)
         11      16 (-1.000)
         12      15 (-1.000)
         13      14 (-1.000)
```

ba98.mpr:		[Same]	EI Act, 14.2.
ba99.mpr:		[Same]	EI Act, 14.2.
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr
ba02.mpr:		[Same]	Copied from ba01.mpr
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

DESCRIPTION

This parameter allows the user to adjust weekly earnings in order to take into account the minimum devisor 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 (ucwwork). 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:	2	--	Option

```
ba98.mpr:     2                 --    Option
ba99.mpr:     2                 --    Option
ba00.mpr:     2                 --    Copied from ba99.mpr
ba01.mpr:     2                 --    Copied from ba00.mpr
ba02.mpr:     2                 --    Copied from ba01.mpr
ba03.mpr:     2                 --    Copied from ba02.mpr
ba04.mpr:     2                 --    Copied from ba03.mpr
ba05.mpr:     2                 --    Copied from ba04.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)

For more information on the family supplement, see UIEIFSFLG.

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

File/Year	Value	Source

ba92.mpr: 2   [Rows]   Not in effect
       0   0.000   (0.0000)

ba93.mpr: 2   [Rows]   Not in effect
       0   0.000   (0.0000)

ba97.mpr: 2   [Rows]   EI Act 15.2
       0   11.880   (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]   Not in effect
ba98.mpr:                    [Same]   Not in effect
ba99.mpr:    22              [Rows]   EI regulations 34(5)
            0    31.300   (-0.0000)
        20921   31.250   (-0.0084)
        21250   28.500   (-0.0082)
        21500   26.450   (-0.0080)
        21750   24.450   (-0.0076)
        22000   22.550   (-0.0074)
        22250   20.700   (-0.0072)
        22500   18.900   (-0.0070)
        22750   17.150   (-0.0068)
        23000   15.450   (-0.0066)
        23250   13.800   (-0.0062)
        23500   12.250   (-0.0062)
        23750   10.700   (-0.0058)
        24000    9.250   (-0.0056)
        24250    7.850   (-0.0052)
        24500    6.550   (-0.0052)
        24750    5.250   (-0.0050)
        25000    4.000   (-0.0046)
        25250    2.850   (-0.0044)
        25500    1.750   (-0.0042)
        25750    0.700   (-0.0041)
        25920    0.000   (-0.0041)
ba00.mpr:                    [Same]   Grown from ba99.mpr using
                             NONE=1.0000
ba01.mpr:                    [Same]   Grown from ba00.mpr using
                             NONE=1.0000
ba02.mpr:                    [Same]   Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                             NONE=1.0000
```

```
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:                    [Same]   Grown from ba04.mpr using
                             NONE=1.0000
```

UIEIFS2   Max fam supplement 2 children (EI only)

DESCRIPTION

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

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies 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:                    [Same]   Not in effect
ba98.mpr:                    [Same]   Not in effect
ba99.mpr:    22              [Rows]   EI regulations 34(5)
        0   58.700  (-0.0000)
    20921   58.600  (-0.0152)
    21250   53.600  (-0.0148)
    21500   49.900  (-0.0146)
    21750   46.250  (-0.0142)
    22000   42.700  (-0.0136)
    22250   39.300  (-0.0134)
    22500   35.950  (-0.0130)
    22750   32.700  (-0.0126)
    23000   29.550  (-0.0122)
    23250   26.500  (-0.0118)
    23500   23.550  (-0.0114)
    23750   20.700  (-0.0110)
    24000   17.950  (-0.0106)
    24250   15.300  (-0.0102)
    24500   12.750  (-0.0100)
    24750   10.250  (-0.0094)
    25000    7.900  (-0.0090)
    25250    5.650  (-0.0088)
    25500    3.450  (-0.0082)
    25750    1.400  (-0.0082)
    25920    0.000  (-0.0082)
ba00.mpr:                    [Same]   Grown from ba99.mpr using
                             NONE=1.0000
ba01.mpr:                    [Same]   Grown from ba00.mpr using
                             NONE=1.0000
ba02.mpr:                    [Same]   Grown from ba01.mpr using
                             NONE=1.0000
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                             NONE=1.0000
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                             NONE=1.0000
ba05.mpr:                    [Same]   Grown from ba04.mpr using
                             NONE=1.0000
```

DESCRIPTION

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

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies 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:			[Same]	Not in effect

```
ba98.mpr:                     [Same]    Not in effect
ba99.mpr:     22              [Rows]    EI regulations 34(5)
          0   86.100  (-0.0000)
      20921   86.000  (-0.0219)
      21250   78.800  (-0.0214)
      21500   73.450  (-0.0210)
      21750   68.200  (-0.0202)
      22000   63.150  (-0.0200)
      22250   58.150  (-0.0194)
      22500   53.300  (-0.0188)
      22750   48.600  (-0.0184)
      23000   44.000  (-0.0178)
      23250   39.550  (-0.0172)
      23500   35.250  (-0.0168)
      23750   31.050  (-0.0164)
      24000   26.950  (-0.0156)
      24250   23.050  (-0.0154)
      24500   19.200  (-0.0146)
      24750   15.550  (-0.0142)
      25000   12.000  (-0.0138)
      25250    8.550  (-0.0132)
      25500    5.250  (-0.0126)
      25750    2.100  (-0.0124)
      25920    0.000  (-0.0124)
ba00.mpr:                     [Same]   Grown from ba99.mpr using
                              NONE=1.0000
ba01.mpr:                     [Same]   Grown from ba00.mpr using
                              NONE=1.0000
ba02.mpr:                     [Same]   Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:                     [Same]   Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:                     [Same]   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:                     [Same]   Grown from ba04.mpr using
                              NONE=1.0000
```

UIEIFSFLG   UI EI calculate family supplement flag (EI only)

DESCRIPTION

When UIEIFSFLG is set to 1, the Family supplement is calculated. The total amount of the family supplement paid on a claim is ubclmfs. The total amount of family supplement paid on a claim in the calendar year is ubcalfs.

The Family Supplement was introduced as part of the Employment Insurance system reform introduced in 1995. It increases the basic benefit of families with low income. It replaces the older program which gave an enhanced rate for individuals with low income (in the SPSD/M this older program was controlled by UIENSRATE, UIDEPOPT, UIENSRTCO).

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

Some simplifications were made in order to implement this program in the SPSM. The calculation of the Canada Child Tax Benefit is done after the calculation of EI in the model since it requires net income. But it requires the previous year's net income which is estimated as PYINC times the current year's net income.

When the Family Supplement is activated, the tax/transfer driver (drv) is run through twice per eligible household.   The first time, no one will get a family supplement since the child tax benefit is equal to zero. The value of the benefit is saved (in cceopt) and drv is called again. This time, the previously saved value for the child tax benefit is used to calculate the family supplement. The family supplement will be slightly inconsistent with the child tax benefit since the latter will be recalculated and may be slightly smaller than the one used for deriving the family supplement since family net income will increase due to the family supplement.

Another simplification in deriving the family supplement derives from the fact that the SPSM assumes that the Child Tax Benefit is given in one lump sum amount in July. Therefore in the case of the Family supplement, the rules governing the Child Tax Benefit may be a year off if the benefit is received in the first half of the year.

When UIEIFSOPT is set to 2, the family supplement is calculated independently of the child tax benefit. First the number of children under the age of 7 is calculated (imuiydeps). By going through the drv twice, the family's net income (prior to the addition of the family supplement) is available and the previous year's income is derived by multiplying it by PYINC. The family supplement is then derived by looking up the base value (UIEIFS1 for families with 1 child, UIEIFS2 for families with 2 children, and UIEIFS3 for families with 3 or more children). A supplement for each child over and above the third is added (UIEIFSTOPUP) as is a supplement for each child under the age of 7 (UIEIFSYNG).

The Family supplement rules changed on July 1999. Since the methodology under UIEIFSOPT = 1 would be off by a year, it was decided to treat all of 1999 under the methodology introduced in July 1999 (UIEIFSOPT = 2).

Under both options, EI weekly benefits including the family supplement cannot exceed a proportion (UIEIMFSP) of the claimant's weekly earnings (ubern). Nor can EI benefits, including the family supplement exceed the base rate (UIEIRATE) times the maximum weekly earnings (UIERNMAX).

Also, under both programs, when the UIEIFIFLG is turned on, people who receive the family supplement are exempted from the intensity rule.

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

CROSS REFERENCE

Function	Description
cceopt	zero CCE for young kids if optimal
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	--	Option
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

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

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

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

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	--	EI regulations 34(7)
ba85.mpr:	1	--	EI regulations 34(7)
ba86.mpr:	1	--	EI regulations 34(7)
ba87.mpr:	1	--	EI regulations 34(7)
ba88.mpr:	1	--	EI regulations 34(7)
ba89.mpr:	1	--	EI regulations 34(7)
ba90.mpr:	1	--	EI regulations 34(7)
ba91.mpr:	1	--	EI regulations 34(7)
ba92.mpr:	1	--	EI regulations 34(7)
ba93.mpr:	1	--	EI regulations 34(7)
ba94.mpr:	1	--	EI regulations 34(7)
ba95.mpr:	1	--	EI regulations 34(7)

```
ba96.mpr:    1              --    EI regulations 34(7)
ba97.mpr:    1              --    EI regulations 34(7)
ba98.mpr:    1              --    EI regulations 34(7)
ba99.mpr:    2              --    EI regulations 34(7)
ba00.mpr:    2              --    Copied from ba99.mpr
ba01.mpr:    2              --    Copied from ba00.mpr
ba02.mpr:    2              --    Copied from ba01.mpr
ba03.mpr:    2              --    Copied from ba02.mpr
ba04.mpr:    2              --    Copied from ba03.mpr
ba05.mpr:    2              --    Copied from ba04.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 UIEIFSRR. It is only used when UIEIFSFLG is set to 1, UIEIFSOPT is set to 1, and UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

For more information on the family supplement, see UIEIFSFLG.

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 Regulations, 34.5
ba98.mpr:      20921.00       0.0%   EI Regulations, 34.5
ba99.mpr:      20921.00       0.0%   EI Regulations, 34.5
ba00.mpr:      20921.00       0.0%   Grown from ba99.mpr using
                              NONE=1.0000
ba01.mpr:      20921.00       0.0%   Grown from ba00.mpr using
                              NONE=1.0000
ba02.mpr:      20921.00       0.0%   Grown from ba01.mpr using
                              NONE=1.0000
ba03.mpr:      20921.00       0.0%   Grown from ba02.mpr using
                              NONE=1.0000
ba04.mpr:      20921.00       0.0%   Grown from ba03.mpr using
                              NONE=1.0000
ba05.mpr:      20921.00       0.0%   Grown from ba04.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, UIEIFSOPT is set to 1, and UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

For more information on the family supplement, see UIEIFSFLG.

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 Regulations, 34.5
ba98.mpr:	0.00020	0.0%	EI Regulations, 34.5
ba99.mpr:	0.00020	0.0%	EI Regulations, 34.5
ba00.mpr:	0.00020	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00020	0.0%	Copied from ba00.mpr
ba02.mpr:	0.00020	0.0%	Copied from ba01.mpr
ba03.mpr:	0.00020	0.0%	Copied from ba02.mpr
ba04.mpr:	0.00020	0.0%	Copied from ba03.mpr
ba05.mpr:	0.00020	0.0%	Copied from ba04.mpr

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

DESCRIPTION

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

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies 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:              [Same]  Not in effect
 ba98.mpr:              [Same]  Not in effect
 ba99.mpr:    22         [Rows]  EI regulations 34(5)
        0   27.450   (-0.0000)
    20921   27.400   (-0.0055)
    21250   25.600   (-0.0054)
    21500   24.250   (-0.0056)
    21750   22.850   (-0.0054)
    22000   21.500   (-0.0054)
    22250   20.150   (-0.0056)
    22500   18.750   (-0.0054)
    22750   17.400   (-0.0056)
    23000   16.000   (-0.0054)
    23250   14.650   (-0.0054)
    23500   13.300   (-0.0056)
    23750   11.900   (-0.0054)
```

```
      24000   10.550  (-0.0056)
      24250    9.150  (-0.0054)
      24500    7.800  (-0.0054)
      24750    6.450  (-0.0056)
      25000    5.050  (-0.0054)
      25250    3.700  (-0.0056)
      25500    2.300  (-0.0054)
      25750    0.950  (-0.0056)
      25920    0.000  (-0.0056)
 ba00.mpr:              [Same]   Grown from ba99.mpr using
                        NONE=1.0000
 ba01.mpr:              [Same]   Grown from ba00.mpr using
                        NONE=1.0000
 ba02.mpr:              [Same]   Grown from ba01.mpr using
                        NONE=1.0000
 ba03.mpr:              [Same]   Grown from ba02.mpr using
                        NONE=1.0000
 ba04.mpr:              [Same]   Grown from ba03.mpr using
                        NONE=1.0000
 ba05.mpr:              [Same]   Grown from ba04.mpr using
                        NONE=1.0000
```

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

DESCRIPTION

When UIEIFSOPT is set to 2, the base amount of the family supplement is increased by this amount for each child under the age of seven (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).

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]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:	22	[Rows]	EI regulations 34(5)
0	4.150	(-0.0000)	
20921	4.100	(-0.0008)	
21250	3.850	(-0.0008)	
21500	3.650	(-0.0008)	
21750	3.450	(-0.0008)	
22000	3.250	(-0.0008)	
22250	3.050	(-0.0010)	
22500	2.800	(-0.0008)	
22750	2.600	(-0.0008)	
23000	2.400	(-0.0008)	
23250	2.200	(-0.0008)	
23500	2.000	(-0.0008)	
23750	1.800	(-0.0008)	
24000	1.600	(-0.0008)	
24250	1.400	(-0.0008)	
24500	1.200	(-0.0008)	
24750	1.000	(-0.0010)	
25000	0.750	(-0.0008)	
25250	0.550	(-0.0008)	
25500	0.350	(-0.0008)	
25750	0.150	(-0.0009)	
25920	0.000	(-0.0009)	

VALUES (continued)

File/Year	Value	Growth	Source
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	--	Legislation
ba98.mpr:	35	[Same]	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	35	[Same]	Grown from ba98.mpr using NONE=1.0000

```
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               --       EI Regular Benefits,
                       Section III
ba98.mpr:     35               --       EI Regular Benefits,
                       Section III
ba99.mpr:     35               --       EI Regular Benefits,
                       Section III
ba00.mpr:     35               --      Copied from ba99.mpr
ba01.mpr:     35               --      Copied from ba00.mpr
ba02.mpr:     35               --      Copied from ba01.mpr
ba03.mpr:     35               --      Copied from ba02.mpr
ba04.mpr:     35               --      Copied from ba03.mpr
ba05.mpr:     35               --      Copied from ba04.mpr
```

UIEIMFSP   EI Maximum family supplement percent of earnings (EI only)

DESCRIPTION

The Family Income Supplement plus the basic EI amount cannot exceed this proportion of
their insurable earnings (ubern).

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

Function   **Description**

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	--	EI Regulation, 35.6
ba98.mpr:	0.70000	7.7%	Human Resources Development
ba99.mpr:	0.75000	7.1%	Human Resources Development
ba00.mpr:	0.80000	6.7%	Human Resources Development
ba01.mpr:	0.80000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.80000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.80000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.80000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.80000	0.0%	Copied from ba04.mpr

UIEIMTYPFLG   Flag to model main benefit type (UI and EI)

DESCRIPTION

When UIEIMTYPFLG is turned on, instead of calculating the benefit eligibility and amount using the original claim type (ucbtyp), the main type of claim is used (ucmtyp). Note that when a claim starts with sickness, maternity, or parental benefits and also includes regular benefits (uctpcng), a regular claim is modelled.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	User supplied
ba85.mpr:	0	--	User supplied
ba86.mpr:	0	--	User supplied
ba87.mpr:	0	--	User supplied
ba88.mpr:	0	--	User supplied
ba89.mpr:	0	--	User supplied
ba90.mpr:	0	--	User supplied
ba91.mpr:	0	--	User supplied
ba92.mpr:	0	--	User supplied
ba93.mpr:	0	--	User supplied
ba94.mpr:	0	--	User supplied
ba95.mpr:	0	--	User supplied
ba96.mpr:	0	--	User supplied
ba97.mpr:	0	--	User supplied
ba98.mpr:	0	--	User supplied
ba99.mpr:	0	--	User supplied
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

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

DESCRIPTION

When UIEIREPOPT is equal to 1, the number of weeks of previous EI receipt which makes a recipient qualify for the intensity rule. If a person has less than UIEINRT weeks of EI in the

past, then the intensity rule does not apply and UIBRANR is used to calculate the amount of EI which is repayable. Otherwise, the intensity rule is applied and UIBRA is used in the calculations.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997) and if UIEIREPOPT is set to 1.

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	--	EI Act 145.3
ba98.mpr:	20	--	EI Act 145.3
ba99.mpr:	20	--	EI Act 145.3
ba00.mpr:	20	--	Copied from ba99.mpr
ba01.mpr:	20	--	Copied from ba00.mpr
ba02.mpr:	20	--	Copied from ba01.mpr
ba03.mpr:	20	--	Copied from ba02.mpr
ba04.mpr:	20	--	Copied from ba03.mpr
ba05.mpr:	20	--	Copied from ba04.mpr

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	--	Option
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr

```
ba01.mpr:    2              --     Copied from ba00.mpr
ba02.mpr:    2              --     Copied from ba01.mpr
ba03.mpr:    2              --     Copied from ba02.mpr
ba04.mpr:    2              --     Copied from ba03.mpr
ba05.mpr:    2              --     Copied from ba04.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]   EI act 15.1
          0    0.550   (-0.0005)
         20    0.540   (-0.0005)
         40    0.530   (-0.0005)
         60    0.520   (-0.0005)
         80    0.510   (-0.0005)
        100    0.500   (-0.0005)
ba98.mpr:                   [Same]   EI act 15.1
ba99.mpr:                   [Same]   EI Act 15.1
ba00.mpr:                   [Same]   Copied from ba99.mpr
ba01.mpr:     2             [Rows]   HRDC Sept 28 news release
          0    0.550   (0.0000)
         10    0.550   (0.0000)
ba02.mpr:                   [Same]   Copied from ba01.mpr
ba03.mpr:                   [Same]   Copied from ba02.mpr
ba04.mpr:                   [Same]   Copied from ba03.mpr
ba05.mpr:                   [Same]   Copied from ba04.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).

Note that in order to get a refund, individuals need to apply for one. In the SPSD/M model, it is assumed that everyone who is entitled to a refund applies. This is probably overstating the case.

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:	0.00	--	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	--	EI Act, 96.4
ba98.mpr:	2000.00	0.0%	EI Act, 96.4
ba99.mpr:	2000.00	0.0%	EI Act, 96.4
ba00.mpr:	2000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	2000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	2000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	2000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	2000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	2000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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.

CROSS REFERENCE

Function	Description
txinet	Compute net income

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              --    Not in effect
ba98.mpr:    1              --    Not in effect
ba99.mpr:    1              --    Not in effect
ba00.mpr:    2              --    HRDC Sept 28 press release
ba01.mpr:    2              --    Copied from ba00.mpr
ba02.mpr:    2              --    Copied from ba01.mpr
ba03.mpr:    2              --    Copied from ba02.mpr
ba04.mpr:    2              --    Copied from ba03.mpr
ba05.mpr:    2              --    Copied from ba04.mpr
```

UIEIRPR   UI EI benefit clawback rate (EI only)

DESCRIPTION

When UIEIREPOPT is set to 1, this rate is used to calculate the EI benefit recovery in the following way. The recovery is equal to the minimum of a person's benefit times a rate (which varies depending on their previous receipt of EI), and this rate (UIEIRPR) times the amount by which a person's net income (iminet) exceeds a turndown (which varies depending on their previous receipt of EI).

When UIEIREPOPT is set to 2, the benefit recovery is equal to this rate (UIEIRPR) times the minimum of the person's benefit and the amount by which a person's net income (iminet) exceeds a turndown (UIEIBRANR).

This parameter applies only if UIEIOPT is set to 2.

For more explanation, se UIEIREPOPT.

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         --     EI Act 145.1
ba98.mpr:      0.30000        0.0%    EI Act 145.1
ba99.mpr:      0.30000        0.0%    EI Act 145.1
ba00.mpr:      0.30000        0.0%    Copied from ba99.mpr
ba01.mpr:      0.30000        0.0%    Copied from ba00.mpr
ba02.mpr:      0.30000        0.0%    Copied from ba01.mpr
ba03.mpr:      0.30000        0.0%    Copied from ba02.mpr
ba04.mpr:      0.30000        0.0%    Copied from ba03.mpr
ba05.mpr:      0.30000        0.0%    Copied from ba04.mpr
```

UIEITKP   UI EI takeup rate [index] : index based on prov, sex, age, weeks

DESCRIPTION

Starting in 1995, the estimation of UI/EI benefits showed an increasing gap between
SPSD/M results and Statistics Canada data on UI expenditure (annualized D18397). The
number of UI/EI beneficiaries showed also the same trend base on an administrative count of
the number of UI beneficiaries without counting multiple spells of unemployment. For this
version, the takeup rate, UIEITKP, adjust the SPSD/M number of UI/EI beneficiaries by
province to the targets provide by administrative data for 1995 and after. For the previous
years (1984 to 1994), UIEITKP is set to zero. The following table shows the result of the
implementation of UIEITKP.

	UI/EI benefits ('000 000 000 $)		UI/EI beneficiaries ('000 000)	
	SPSD/M	TARGET	SPSD/M	TARGET
1995	12.6	12.9	2.9	2.9
1996	12.3	12.3	2.8	2.8
1997	11.2	10.9	2.5	2.5

An observation with calculated UI/EI benefits has all its UI/EI calculated variables set to zero
if a random number is lower than the value set to UIEITKP. It means all the observations are
selected in the years where UIEITKP is set to zero.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source	
ba84.mpr:	10	[Rows]	Iterative calculation from SPSD/M
	0.00000		
	0.00000		
	0.00000		
	0.00000		
	0.00000		
	0.00000		
	0.00000		
	0.00000		
	0.00000		
	0.00000		
ba85.mpr:		[Same]	Iterative calculation from SPSD/M
ba86.mpr:		[Same]	Iterative calculation from SPSD/M
ba87.mpr:		[Same]	Iterative calculation from SPSD/M
ba88.mpr:		[Same]	Iterative calculation from SPSD/M
ba89.mpr:		[Same]	Iterative calculation from SPSD/M
ba90.mpr:		[Same]	Iterative calculation from SPSD/M
ba91.mpr:		[Same]	Iterative calculation from SPSD/M
ba92.mpr:		[Same]	Iterative calculation from SPSD/M
ba93.mpr:		[Same]	Iterative calculation from SPSD/M

```
ba94.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba95.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba96.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba97.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba98.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba99.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba00.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba01.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba02.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba03.mpr:                 [Same]   Iterative calculation from
                                   SPSD/M
ba04.mpr:                 [Same]   Copied from ba03.mpr
ba05.mpr:                 [Same]   Copied from ba04.mpr
```

UIEITRNFLAG   Modeling of UI training benefits flag (UI and EI)

DESCRIPTION

When this flag is turned on, training benefits are modelled. Under the EI system, training
benefits were replaced by new benefit types.

CROSS REFERENCE

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	UI regulations
ba85.mpr:	1	--	UI regulations
ba86.mpr:	1	--	UI regulations
ba87.mpr:	1	--	UI regulations
ba88.mpr:	1	--	UI regulations
ba89.mpr:	1	--	UI regulations
ba90.mpr:	1	--	UI regulations
ba91.mpr:	1	--	UI regulations
ba92.mpr:	1	--	UI regulations
ba93.mpr:	1	--	UI regulations
ba94.mpr:	1	--	UI regulations
ba95.mpr:	1	--	UI regulations
ba96.mpr:	1	--	UI regulations
ba97.mpr:	0	--	No training benefits under EI
ba98.mpr:	0	--	No training benefits under EI
ba99.mpr:	0	--	No training benefits under EI
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

UIEITRNREGFLG   UI training benefits turned into regular benefits (UI and EI)

DESCRIPTION

When this flag is turned on and UIEITRNFLAG is turned off, the weeks of training benefits imputed on the database convert to weeks of regular benefits.

In this version of the database, the following claim types have been assigned "regular" claim status:

> Self Employment Assistance
> Job Creation Partnerships
> Skills Loans and Grants

Targeted Wage Subsidies
Targeted Earnings Supplement
Support Measures

The year 1996 was a transitional year from UI to EI. There was a half year of training benefits and a half year of its replacements imputed on the database. Therefore by simply turning off training benefits not enough weeks would be included on the database. Turning this flag on helps to overcome transitional year issues.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	User supplied
ba85.mpr:	0	--	User supplied
ba86.mpr:	0	--	User supplied
ba87.mpr:	0	--	User supplied
ba88.mpr:	0	--	User supplied
ba89.mpr:	0	--	User supplied
ba90.mpr:	0	--	User supplied
ba91.mpr:	0	--	User supplied
ba92.mpr:	0	--	User supplied
ba93.mpr:	0	--	User supplied
ba94.mpr:	0	--	User supplied
ba95.mpr:	0	--	User supplied
ba96.mpr:	0	--	User supplied
ba97.mpr:	1	--	User supplied
ba98.mpr:	1	--	User supplied
ba99.mpr:	1	--	User supplied
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.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	--	EI Act 15.2
ba98.mpr:	1	--	Human Resources Development

```
ba99.mpr:    2              --    Human Resources Development
ba00.mpr:    3              --    Human Resources Development
ba01.mpr:    4              --    Human Resources Development
ba02.mpr:    4              --    Copied from ba01.mpr
ba03.mpr:    4              --    Copied from ba02.mpr
ba04.mpr:    4              --    Copied from ba03.mpr
ba05.mpr:    4              --    Copied from ba04.mpr
```

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%   U.I. Act 13.1.b.i
ba96.mpr:     0.60000       0.0%   U.I. Act 13.1.b.i
ba97.mpr:     0.00000        --    Not in effect
ba98.mpr:     0.00000        --    Not in effect
ba99.mpr:     0.00000        --    Not in effect
ba00.mpr:     0.00000        --    Copied from ba99.mpr
ba01.mpr:     0.00000        --    Copied from ba00.mpr
ba02.mpr:     0.00000        --    Copied from ba01.mpr
ba03.mpr:     0.00000        --    Copied from ba02.mpr
ba04.mpr:     0.00000        --    Copied from ba03.mpr
ba05.mpr:     0.00000        --    Copied from ba04.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 insuerd 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%	U.I. Act 13.1.b.i
ba96.mpr:	0.50000	0.0%	U.I. Act 13.1.b.i
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

UIENTFLAG Basic entrance requirements flag (UI and EI)

DESCRIPTION

When this flag is set to 0 the execution of the uielent 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 uielent (weeks of work by claim type) are applied.

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	--	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	--	FLAG
ba97.mpr:	1	--	Option
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

UIERNMAX   Maximum insurable earnings (UI and EI)

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%	EI Act, 4.a
ba98.mpr:	750.00	0.0%	EI Act, 4.a
ba99.mpr:	750.00	0.0%	EI Act, 4.a
ba00.mpr:	750.00	0.0%	Grown from ba99.mpr using UIR=1.000
ba01.mpr:	750.00	0.0%	Grown from ba00.mpr using UIR=1.000
ba02.mpr:	750.00	0.0%	Grown from ba01.mpr using UIR=1.000
ba03.mpr:	750.00	0.0%	Grown from ba02.mpr using UIR=1.000

```
ba04.mpr:      750.00          0.0%   Grown from ba03.mpr using
                               UIR=1.000
ba05.mpr:      750.00          0.0%   Grown from ba04.mpr using
                               UIR=1.000
```

UIEWK   Entitlement (weeks) [wkwrk, uer] (UI and EI)

DESCRIPTION

This array parameter gives maximum entitlement for the UI system subsequent to the April '89 UI reform. The array has 43 row and 12 columns. Columns represent ranges of local unemployment rate, starting at 6% and increasing to 17%. Rows represent the number of weeks worked prior to claim, starting at 10 weeks and increasing to 52 weeks.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source

```
ba84.mpr:      43             [Rows]   Not In U.I. System
    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    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    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
    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    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     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
   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     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     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
   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     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     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
   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     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     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
   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     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
ba85.mpr:                        [Same]    Not Yet In U.I. System
ba86.mpr:                        [Same]    Not Yet In U.I. System
ba87.mpr:                        [Same]    Not Yet In U.I. System
ba88.mpr:                        [Same]    Not Yet In U.I. System
ba89.mpr:                        [Same]    Not Yet In U.I. System
ba90.mpr:                        [Same]    Not Yet In U.I. System
ba91.mpr:      43               [Rows]    UI Reform Apr. 1989
   0     0     0     0     0     0     0     0     0     0    37    39
   0     0     0     0     0     0     0     0     0    36    38    40
   0     0     0     0     0     0     0     0    35    37    39    41
   0     0     0     0     0     0     0    34    36    38    40    42
   0     0     0     0     0     0    33    35    37    39    41    43
   0     0     0     0     0    30    34    36    38    40    42    44
   0     0     0     0    27    31    35    37    39    41    43    45
   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]   1994 Federal Budget
ba97.mpr: 43   [Rows]   EI Regular Benefits, Section
                             III

```
    0    0    0    0    0    0    0    0    0    0    0    0
    0    0    0    0    0    0    0    0    0    0    0    0
    0    0    0    0    0    0    0    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]   EI Regular Benefits, Section III
ba99.mpr: [Same]   EI Regular Benefits, Section III
ba00.mpr: [Same]   Copied from ba99.mpr
ba01.mpr: [Same]   Copied from ba00.mpr
ba02.mpr: [Same]   Copied from ba01.mpr
ba03.mpr: [Same]   Copied from ba02.mpr
ba04.mpr: [Same]   Copied from ba03.mpr
ba05.mpr: [Same]   Copied from ba04.mpr

UIEXTMATWKS   Additional weeks for maternity - behavioural response (UI and EI)

DESCRIPTION

User can modify this parameter to allow additional weeks of maternity 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:    0              --    User
ba85.mpr:    0              --    User
ba86.mpr:    0              --    User
ba87.mpr:    0              --    User
ba88.mpr:    0              --    User
ba89.mpr:    0              --    User
ba90.mpr:    0              --    User
ba91.mpr:    0              --    User
ba92.mpr:    0              --    User
ba93.mpr:    0              --    User
ba94.mpr:    0              --    User
ba95.mpr:    0              --    User
ba96.mpr:    0              --    User
ba97.mpr:    0              --    User
ba98.mpr:    0              --    User
ba99.mpr:    0              --    User
ba00.mpr:    0              --    User
ba01.mpr:    0              --    User
ba02.mpr:    0              --    Copied from ba01.mpr
ba03.mpr:    0              --    Copied from ba02.mpr
```

```
ba04.mpr:    0              --    Copied from ba03.mpr
ba05.mpr:    0              --    Copied from ba04.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

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
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	--	Permanent Program
ba99.mpr:	1	--	Permanent Program
ba00.mpr:	1	--	Copied from ba99.mpr

```
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.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]   EI Fishing Regulations
                                      Schedule
          0      4200 (-33.3333)
          6      4000 (-200.0000)
          7      3800 (-200.0000)
          8      3600 (-200.0000)
          9      3400 (-200.0000)
         10      3200 (-300.0000)
         11      2900 (-200.0000)
         12      2700 (-200.0000)
         13      2500 (-200.0000)
ba98.mpr:                    [Same]   EI Fishing Regulations
                                      Schedule
ba99.mpr:                    [Same]   EI Fishing Regulations
                                      Schedule
ba00.mpr:                    [Same]   Grown from ba99.mpr using
                                      NONE=1.0000
ba01.mpr:                    [Same]   Grown from ba00.mpr using
                                      NONE=1.0000
ba02.mpr:                    [Same]   Grown from ba01.mpr using
                                      NONE=1.0000
ba03.mpr:                    [Same]   Grown from ba02.mpr using
                                      NONE=1.0000
ba04.mpr:                    [Same]   Grown from ba03.mpr using
                                      NONE=1.0000
ba05.mpr:                    [Same]   Grown from ba04.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	--	Source: U.I. ACT (seasonal fishing qualification not modelled)
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.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               --      UI Reform Apr. 1989 -
                       deactivate
ba97.mpr:      0               --      Not in effect
ba98.mpr:      0               --      Not in effect
ba99.mpr:      0               --      Not in effect
ba00.mpr:      0               --      Copied from ba99.mpr
ba01.mpr:      0               --      Copied from ba00.mpr
ba02.mpr:      0               --      Copied from ba01.mpr
ba03.mpr:      0               --      Copied from ba02.mpr
ba04.mpr:      0               --      Copied from ba03.mpr
ba05.mpr:      0               --      Copied from ba04.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

Function   **Description**

ui   Compute UI benefits

VALUES

File/Year   Value   Source

```
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:     1             [Rows]   Part of pre-reform program
               0
 ba92.mpr:                    [Same]   Part of pre-reform program
 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]   Part of pre-reform program
 ba97.mpr:                    [Same]   Not in effect
 ba98.mpr:                    [Same]   Not in effect
 ba99.mpr:                    [Same]   Not in effect
 ba00.mpr:                    [Same]   Copied from ba99.mpr
 ba01.mpr:                    [Same]   Copied from ba00.mpr
 ba02.mpr:                    [Same]   Copied from ba01.mpr
 ba03.mpr:                    [Same]   Copied from ba02.mpr
 ba04.mpr:                    [Same]   Copied from ba03.mpr
 ba05.mpr:                    [Same]   Copied from ba04.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

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:	0.60000	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%	Part of pre-reform program
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.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:	1	[Rows]	Part of pre-reform program
	0		
ba92.mpr:		[Same]	Part of pre-reform program
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]   Part of pre-reform program
ba97.mpr:                  [Same]   Not in effect
ba98.mpr:                  [Same]   Not in effect
ba99.mpr:                  [Same]   Not in effect
ba00.mpr:                  [Same]   Copied from ba99.mpr
ba01.mpr:                  [Same]   Copied from ba00.mpr
ba02.mpr:                  [Same]   Copied from ba01.mpr
ba03.mpr:                  [Same]   Copied from ba02.mpr
ba04.mpr:                  [Same]   Copied from ba03.mpr
ba05.mpr:                  [Same]   Copied from ba04.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                --    Maternity, parental and
                      sickness, p.7
ba98.mpr:    700                --    Maternity, Parental and
                      Sickness, p.7
ba99.mpr:    700                --    Maternity, Parental and
                      Sickness, p.7
ba00.mpr:    700                --    Copied from ba99.mpr
ba01.mpr:    600                --    Federal Budget Plan 2000 -
                      page 137
ba02.mpr:    600                --    Copied from ba01.mpr
ba03.mpr:    600                --    Copied from ba02.mpr
ba04.mpr:    600                --    Copied from ba03.mpr
ba05.mpr:    600                --    Copied from ba04.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	--	Unemployment Insurance, Special Benefits IN-0181093
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.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	--	See UIMAXDUR
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.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	--	Unemployment Insurance Benefits IN-0780493
ba97.mpr:	45	--	EI Regular Benefits, Section III
ba98.mpr:	45	--	EI Regular Benefits, Section III
ba99.mpr:	45	--	EI Regular Benefits, Section III
ba00.mpr:	45	--	Copied from ba99.mpr
ba01.mpr:	45	--	Copied from ba00.mpr
ba02.mpr:	45	--	Copied from ba01.mpr
ba03.mpr:	45	--	Copied from ba02.mpr
ba04.mpr:	45	--	Copied from ba03.mpr
ba05.mpr:	45	--	Copied from ba04.mpr

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           --    As of U.I. Reform regular &
                                 year round fishing benefits are
                                 available in addition to seasonal
                                 fishing benefits
ba97.mpr:    26           --    EI Fishing Regulations 12
ba98.mpr:    26           --    EI Fishing Regulations 12
ba99.mpr:    26           --    EI Fishing Regulations 12
ba00.mpr:    26           --    Copied from ba99.mpr
ba01.mpr:    26           --    Copied from ba00.mpr
ba02.mpr:    26           --    Copied from ba01.mpr
ba03.mpr:    26           --    Copied from ba02.mpr
ba04.mpr:    26           --    Copied from ba03.mpr
ba05.mpr:    26           --    Copied from ba04.mpr
```

UIMAXMATWKS   Maximum number of weeks - maternity (UI and EI)

DESCRIPTION

The maximum weeks of entitlement to maternity benefits. When a person also receives parental benefits (ucgotpa = 1), then UIMAXPARWKS is also added to the maximum. When a person also receives regular benefits, the claim modeled may be changed to regular claims.

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              --    Unemployment Insurance,
             Special Benefits IN-0180193
ba97.mpr:    15              --    EI act. 12.3.a
ba98.mpr:    15              --    EI act. 12.3.a
ba99.mpr:    15              --    EI Act 12.3.a
ba00.mpr:    15              --    Copied from ba99.mpr
ba01.mpr:    15              --    Copied from ba00.mpr
ba02.mpr:    15              --    Copied from ba01.mpr
ba03.mpr:    15              --    Copied from ba02.mpr
ba04.mpr:    15              --    Copied from ba03.mpr
ba05.mpr:    15              --    Copied from ba04.mpr
```

DESCRIPTION

The maximum weeks of entitlement to parental benefits. However, parental 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:	0	--	Not applicable
ba85.mpr:	0	--	Not applicable
ba86.mpr:	0	--	Not applicable
ba87.mpr:	0	--	Not applicable
ba88.mpr:	0	--	Not applicable
ba89.mpr:	0	--	Not applicable
ba90.mpr:	0	--	Not applicable
ba91.mpr:	10	--	UI Legislation
ba92.mpr:	10	--	UI Legislation
ba93.mpr:	10	--	UI Legislation
ba94.mpr:	10	--	UI Legislation
ba95.mpr:	10	--	UI Legislation
ba96.mpr:	10	--	UI Legislation
ba97.mpr:	10	--	UI Legislation
ba98.mpr:	10	--	UI Legislation
ba99.mpr:	10	--	UI Legislation
ba00.mpr:	10	--	UI Legislation
ba01.mpr:	35	--	Federal Budget 2000, p.137
ba02.mpr:	35	--	Copied from ba01.mpr
ba03.mpr:	35	--	Copied from ba02.mpr

```
ba04.mpr:      35            --      Copied from ba03.mpr
ba05.mpr:      35            --      Copied from ba04.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                 --      Not in effect (U.I. Reform
                         1989)
ba97.mpr:     0                 --      Not in effect
ba98.mpr:     0                 --      Not in effect
ba99.mpr:     0                 --      Not in effect
ba00.mpr:     0                 --      Copied from ba99.mpr
ba01.mpr:     0                 --      Copied from ba00.mpr
ba02.mpr:     0                 --      Copied from ba01.mpr
ba03.mpr:     0                 --      Copied from ba02.mpr
ba04.mpr:     0                 --      Copied from ba03.mpr
ba05.mpr:     0                 --      Copied from ba04.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

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	--	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            --    Unemployment Insurance
                       Benefits IN-0780493
ba97.mpr:      15            --    EI Act 12.3.c
ba98.mpr:      15            --    EI Act
ba99.mpr:      15            --    EI Act
ba00.mpr:      15            --    Copied from ba99.mpr
ba01.mpr:      15            --    Copied from ba00.mpr
ba02.mpr:      15            --    Copied from ba01.mpr
ba03.mpr:      15            --    Copied from ba02.mpr
ba04.mpr:      15            --    Copied from ba03.mpr
ba05.mpr:      15            --    Copied from ba04.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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr

```
   ba05.mpr:    0.00000        --     Copied from ba04.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:	0.02900	-1.7%	Human Resources Development Canada
ba98.mpr:	0.02700	-6.9%	Revenue Canada Payroll Deduction Tables, 1998
ba99.mpr:	0.02550	-5.6%	Revenue Canada Payroll Deduction Tables, January 1, 1999
ba00.mpr:	0.02400	-5.9%	Federal Budget Plan 2000 – Page 58
ba01.mpr:	0.02250	-6.2%	HRDC Sept 28 news release
ba02.mpr:	0.02250	0.0%	Copied from ba01.mpr
ba03.mpr:	0.02250	0.0%	Copied from ba02.mpr
ba04.mpr:	0.02250	0.0%	Copied from ba03.mpr
ba05.mpr:	0.02250	0.0%	Copied from ba04.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

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:     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              --     Voluntary quitters
                     disqualified as of 1993
ba97.mpr:    52              --     EI Act
ba98.mpr:    52              --     EI Act
ba99.mpr:    52              --     EI Act
ba00.mpr:    52              --     Copied from ba99.mpr
ba01.mpr:    52              --     Copied from ba00.mpr
ba02.mpr:    52              --     Copied from ba01.mpr
ba03.mpr:    52              --     Copied from ba02.mpr
ba04.mpr:    52              --     Copied from ba03.mpr
ba05.mpr:    52              --     Copied from ba04.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

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:	0.50000	-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	--	UI Reform
ba99.mpr:	0.00000	--	UI Reform
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.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.   The number of hours depend on the regional unemployment rate.

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]	EI act, 7.2
0	700	(-5.8333)	
6	665	(-35.0000)	
7	630	(-35.0000)	
8	595	(-35.0000)	
9	560	(-35.0000)	
10	525	(-35.0000)	
11	490	(-35.0000)	
12	455	(-35.0000)	

```
         13        420 (-35.0000)
ba98.mpr:                 [Same]    EI act, 7.2
ba99.mpr:                 [Same]    EI Act, 7.2
ba00.mpr:                 [Same]    Copied from ba99.mpr
ba01.mpr:                 [Same]    Copied from ba00.mpr
ba02.mpr:                 [Same]    Copied from ba01.mpr
ba03.mpr:                 [Same]    Copied from ba02.mpr
ba04.mpr:                 [Same]    Copied from ba03.mpr
ba05.mpr:                 [Same]    Copied from ba04.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            --      1994 Federal Budget
ba97.mpr:      0             --      Not in effect
ba98.mpr:      0             --      Not in effect
ba99.mpr:      0             --      Not in effect
ba00.mpr:      0             --      Copied from ba99.mpr
ba01.mpr:      0             --      Copied from ba00.mpr
ba02.mpr:      0             --      Copied from ba01.mpr
ba03.mpr:      0             --      Copied from ba02.mpr
ba04.mpr:      0             --      Copied from ba03.mpr
ba05.mpr:      0             --      Copied from ba04.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.

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        --     User supplied
ba97.mpr:     0.00000        --     User Supplied
ba98.mpr:     0.00000        --     User Supplied
ba99.mpr:     0.00000        --     User Supplied
ba00.mpr:     0.00000        --     Copied from ba99.mpr
ba01.mpr:     0.00000        --     Copied from ba00.mpr
ba02.mpr:     0.00000        --     Copied from ba01.mpr
ba03.mpr:     0.00000        --     Copied from ba02.mpr
ba04.mpr:     0.00000        --     Copied from ba03.mpr
ba05.mpr:     0.00000        --     Copied from ba04.mpr
```

UIREPPREV   Weeks of insurable employment [weeks] (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:	11	[Rows]	Part of pre-reform program
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
ba92.mpr:		[Same]	Part of pre-reform program
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]	Part of pre-reform program
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr

```
ba02.mpr:                    [Same]   Copied from ba01.mpr
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.mpr
```

UIREPUER   Regional unemployment rate [rates] (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:    1              [Rows]   Part of pre-reform program
       0.0        -100.0%
ba92.mpr:                    [Same]   Part of pre-reform program
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]   Part of pre-reform program
ba97.mpr:                    [Same]   Not in effect
ba98.mpr:                    [Same]   Not in effect
ba99.mpr:                    [Same]   Not in effect
ba00.mpr:                    [Same]   Copied from ba99.mpr
ba01.mpr:                    [Same]   Copied from ba00.mpr
ba02.mpr:                    [Same]   Copied from ba01.mpr
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.mpr
```

UIREPWWKD   Repeater eligibility requirements [weeks x rates] (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
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:	11		[Rows]	Part of pre-reform program
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	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

ba92.mpr:		[Same]	Part of pre-reform program
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]	Part of pre-reform program
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr

```
ba02.mpr:                    [Same]   Copied from ba01.mpr
ba03.mpr:                    [Same]   Copied from ba02.mpr
ba04.mpr:                    [Same]   Copied from ba03.mpr
ba05.mpr:                    [Same]   Copied from ba04.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                  --    U.I. Reform, 1989 (see
                            UIMAXRETWKS)
       ba97.mpr:    0                  --    Not in effect
       ba98.mpr:    0                  --    Not in effect
       ba99.mpr:    0                  --    Not in effect
       ba00.mpr:    0                  --    Copied from ba99.mpr
       ba01.mpr:    0                  --    Copied from ba00.mpr
       ba02.mpr:    0                  --    Copied from ba01.mpr
       ba03.mpr:    0                  --    Copied from ba02.mpr
       ba04.mpr:    0                  --    Copied from ba03.mpr
       ba05.mpr:    0                  --    Copied from ba04.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                    --    UI Reform Apr. 1989 -
                           deactivate
ba97.mpr:     0                    --    Not in effect
ba98.mpr:     0                    --    Not in effect
ba99.mpr:     0                    --    Not in effect
ba00.mpr:     0                    --    Copied from ba99.mpr
ba01.mpr:     0                    --    Copied from ba00.mpr
ba02.mpr:     0                    --    Copied from ba01.mpr
ba03.mpr:     0                    --    Copied from ba02.mpr
ba04.mpr:     0                    --    Copied from ba03.mpr
ba05.mpr:     0                    --    Copied from ba04.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).

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:	0	--	Part of pre-reform program
ba92.mpr:	0	--	Part of pre-reform program
ba93.mpr:	0	--	Part of pre-reform program
ba94.mpr:	0	--	Part of pre-reform program
ba95.mpr:	0	--	Part of pre-reform program
ba96.mpr:	0	--	Part of pre-reform program
ba97.mpr:	0	--	Not in effect

```
ba98.mpr:    0              --    Not in effect
ba99.mpr:    0              --    Not in effect
ba00.mpr:    0              --    Copied from ba99.mpr
ba01.mpr:    0              --    Copied from ba00.mpr
ba02.mpr:    0              --    Copied from ba01.mpr
ba03.mpr:    0              --    Copied from ba02.mpr
ba04.mpr:    0              --    Copied from ba03.mpr
ba05.mpr:    0              --    Copied from ba04.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

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:     0.60000       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%   Part of pre-reform program
ba97.mpr:      0.00000        --    Not in effect
ba98.mpr:      0.00000        --    Not in effect
ba99.mpr:      0.00000        --    Not in effect
ba00.mpr:      0.00000        --    Copied from ba99.mpr
ba01.mpr:      0.00000        --    Copied from ba00.mpr
ba02.mpr:      0.00000        --    Copied from ba01.mpr
ba03.mpr:      0.00000        --    Copied from ba02.mpr
ba04.mpr:      0.00000        --    Copied from ba03.mpr
ba05.mpr:      0.00000        --    Copied from ba04.mpr
```

UIRGEWKS   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 (UIRGEWKS) 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:    0                  --        Part of pre-reform program
ba92.mpr:    0                  --        Part of pre-reform program
ba93.mpr:    0                  --        Part of pre-reform program
ba94.mpr:    0                  --        Part of pre-reform program
ba95.mpr:    0                  --        Part of pre-reform program
ba96.mpr:    0                  --        Part of pre-reform program
ba97.mpr:    0                  --        Not in effect
ba98.mpr:    0                  --        Not in effect
ba99.mpr:    0                  --        Not in effect
ba00.mpr:    0                  --        Copied from ba99.mpr
ba01.mpr:    0                  --        Copied from ba00.mpr
ba02.mpr:    0                  --        Copied from ba01.mpr
ba03.mpr:    0                  --        Copied from ba02.mpr
ba04.mpr:    0                  --        Copied from ba03.mpr
ba05.mpr:    0                  --        Copied from ba04.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

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	--	FLAG
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr
ba02.mpr:	0	--	Copied from ba01.mpr
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

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

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source	
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:    1            [Rows]   Part of pre-reform program
       0.0        -100.0%
 ba92.mpr:                 [Same]   Part of pre-reform program
 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]   Part of pre-reform program
 ba97.mpr:                 [Same]   Not in effect
 ba98.mpr:                 [Same]   Not in effect
 ba99.mpr:                 [Same]   Not in effect
 ba00.mpr:                 [Same]   Copied from ba99.mpr
 ba01.mpr:                 [Same]   Copied from ba00.mpr
 ba02.mpr:                 [Same]   Copied from ba01.mpr
 ba03.mpr:                 [Same]   Copied from ba02.mpr
 ba04.mpr:                 [Same]   Copied from ba03.mpr
 ba05.mpr:                 [Same]   Copied from ba04.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:	1	[Rows]	Part of pre-reform program
	0		
ba92.mpr:		[Same]	Part of pre-reform program
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]	Part of pre-reform program
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr
ba02.mpr:		[Same]	Copied from ba01.mpr
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.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	--	UI Reform Apr. 1989 – deactivate

```
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              --     Copied from ba99.mpr
ba01.mpr:      0              --     Copied from ba00.mpr
ba02.mpr:      0              --     Copied from ba01.mpr
ba03.mpr:      0              --     Copied from ba02.mpr
ba04.mpr:      0              --     Copied from ba03.mpr
ba05.mpr:      0              --     Copied from ba04.mpr
```

```
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              --    Maternity, parental and
                                   sickness, p.7
ba98.mpr:   700              --    Maternity, Parental and
                                   Sickness, p.7
ba99.mpr:   700              --    Maternity, Parental and
                                   Sickness, p.7
ba00.mpr:   700              --    Copied from ba99.mpr
ba01.mpr:   600              --    Federal Budget Plan 2000 -
                                   page 137
ba02.mpr:   600              --    Copied from ba01.mpr
ba03.mpr:   600              --    Copied from ba02.mpr
ba04.mpr:   600              --    Copied from ba03.mpr
ba05.mpr:   600              --    Copied from ba04.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               --      Unemployment Insurance,
                        Special Benefits IN-0181093
ba97.mpr:      0                --      Not in effect
ba98.mpr:      0                --      Not in effect
ba99.mpr:      0                --      Not in effect
ba00.mpr:      0                --      Copied from ba99.mpr
ba01.mpr:      0                --      Copied from ba00.mpr
ba02.mpr:      0                --      Copied from ba01.mpr
ba03.mpr:      0                --      Copied from ba02.mpr
ba04.mpr:      0                --      Copied from ba03.mpr
ba05.mpr:      0                --      Copied from ba04.mpr
```

UITARGET   UI/EI target for the number of cases (UI and EI)

DESCRIPTION

Users can increase or decrease the number of Unemployment/Employment Insurace (UI) by increasing or decreasing UITARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 3% in the number of UI recipients. Interval between 0.05 and 0.5 allows for a maximum decrease of 3% in the number of UI recipients. Individuals are selected and get UI history when iduirank/1000 is lower than UITARGET.

See iduipred, iduirank.

For more information on using this facility, see the *User's Guide* under Miscellaneous Facilities.

CROSS REFERENCE

Function	Description
cceopt	zero CCE for young kids if optimal
txinet	Compute net income
ui	Compute UI benefits

VALUES

File/Year	Value	Source	
ba84.mpr:	10	[Rows]	Iterative calculation from SPSD/M
0.83838			
0.78906			
0.74023			
0.61816			
0.80908			
1.00000			
1.00000			
1.00000			
1.00000			
1.00000			
ba85.mpr:	10	[Rows]	Iterative calculation from SPSD/M
0.85547	2.0%		
0.76270	-3.3%		
0.74707	0.9%		
0.60449	-2.2%		
0.78980	-2.4%		
1.00000	0.0%		
1.00000	0.0%		
1.00000	0.0%		
1.00000	0.0%		
1.00000	0.0%		
ba86.mpr:	10	[Rows]	Iterative calculation from SPSD/M
0.95801	12.0%		
0.76270	0.0%		
0.71606	-4.2%		

```
     0.58398        -3.4%
     0.74512        -5.7%
     1.00000         0.0%
     1.00000         0.0%
     1.00000         0.0%
     1.00000         0.0%
     1.00000         0.0%
ba87.mpr:    10              [Rows]    Iterative calculation from
                             SPSD/M
     1.00000         4.4%
     0.76660         0.5%
     0.73700         2.9%
     0.63525         8.8%
     0.73389        -1.5%
     0.93457        -6.5%
     1.00000         0.0%
     1.00000         0.0%
     1.00000         0.0%
     1.00000         0.0%
ba88.mpr:    10              [Rows]    Iterative calculation from
                             SPSD/M
     1.00000         0.0%
     0.81055         5.7%
     0.78613         6.7%
     0.68359         7.6%
     0.74512         1.5%
     0.86279        -7.7%
     0.98633        -1.4%
     1.00000         0.0%
     0.96582        -3.4%
     1.00000         0.0%
ba89.mpr:    10              [Rows]    Iterative calculation from
                             SPSD/M
     1.00000         0.0%
     0.71094       -12.3%
     0.83789         6.6%
     0.63525        -7.1%
     0.75122         0.8%
     0.81738        -5.3%
     1.00000         1.4%
     1.00000         0.0%
     0.94824        -1.8%
     1.00000         0.0%
ba90.mpr:    10              [Rows]    Iterative calculation from
                             SPSD/M
     1.00000         0.0%
     0.70703        -0.5%
```

```
        0.81934        -2.2%
        0.65576         3.2%
        0.80600         7.3%
        1.00000        22.3%
        1.00000         0.0%
        0.96680        -3.3%
        0.91602        -3.4%
        1.00000         0.0%
ba91.mpr:    10              [Rows]    Iterative calculation from
                             SPSD/M
        1.00000         0.0%
        0.67480        -4.6%
        0.83496         1.9%
        0.72070         9.9%
        0.88403         9.7%
        1.00000         0.0%
        1.00000         0.0%
        1.00000         3.4%
        0.91992         0.4%
        1.00000         0.0%
ba92.mpr:    10              [Rows]    Iterative calculation from
                             SPSD/M
        1.00000         0.0%
        0.69141         2.5%
        0.84619         1.3%
        0.75293         4.5%
        0.86084        -2.6%
        1.00000         0.0%
        1.00000         0.0%
        1.00000         0.0%
        0.97461         5.9%
        1.00000         0.0%
ba93.mpr:    10              [Rows]    Iterative calculation from
                             SPSD/M
        0.83838       -16.2%
        0.67480        -2.4%
        0.73193       -13.5%
        0.68811        -8.6%
        0.74023       -14.0%
        0.90527        -9.5%
        0.87988       -12.0%
        0.98975        -1.0%
        0.82568       -15.3%
        0.91309        -8.7%
ba94.mpr:    10              [Rows]    Iterative calculation from
                             SPSD/M
        0.69336       -17.3%
```

```
        0.58691      -13.0%
        0.72168       -1.4%
        0.62793       -8.7%
        0.63403      -14.3%
        0.72119      -20.3%
        0.69043      -21.5%
        0.87109      -12.0%
        0.64551      -21.8%
        0.70313      -23.0%
    ba95.mpr:      10           [Rows]    Iterative calculation from
                                SPSD/M
        0.57422      -17.2%
        0.61523        4.8%
        0.66211       -8.3%
        0.62622       -0.3%
        0.59961       -5.4%
        0.63403      -12.1%
        0.63867       -7.5%
        0.64648      -25.8%
        0.64844        0.5%
        0.65100       -7.4%
    ba96.mpr:      10           [Rows]    Iterative calculation from
                                SPSD/M
        0.52227       -9.0%
        0.53633      -12.8%
        0.53809      -18.7%
        0.53106      -15.2%
        0.52754      -12.0%
        0.53596      -15.5%
        0.53984      -15.5%
        0.53750      -16.9%
        0.57266      -11.7%
        0.54453      -16.4%
    ba97.mpr:      10           [Rows]    Iterative calculation from
                                SPSD/M
        0.64180       22.9%
        0.64531       20.3%
        0.55039        2.3%
        0.55098        3.8%
        0.57324        8.7%
        0.56489        5.4%
        0.61543       14.0%
        0.50000       -7.0%
        0.52578       -8.2%
        0.56445        3.7%
    ba98.mpr:      10           [Rows]    Iterative calculation from
                                SPSD/M
```

```
       0.65176       1.6%
       0.67695       4.9%
       0.56885       3.4%
       0.50000      -9.3%
       0.58789       2.6%
       0.54160      -4.1%
       0.62803       2.0%
       0.56211      12.4%
       0.53106       1.0%
       0.55039      -2.5%
  ba99.mpr:                  [Same]    Iterative calculation from
                             SPSD/M
  ba00.mpr:                  [Same]    Iterative calculation from
                             SPSD/M
  ba01.mpr:                  [Same]    Iterative calculation from
                             SPSD/M
  ba02.mpr:                  [Same]    Iterative calculation from
                             SPSD/M
  ba03.mpr:                  [Same]    Iterative calculation from
                             SPSD/M
  ba04.mpr:                  [Same]    Copied from ba03.mpr
  ba05.mpr:                  [Same]    Copied from ba04.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.

UITRNBNFCT   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 UITRNBNFCT plus one(1). For example, setting UITRNWKFCT 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

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	--	User supplied
ba97.mpr:	0.00000	--	User Supplied
ba98.mpr:	0.00000	--	User Supplied
ba99.mpr:	0.00000	--	User Supplied
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.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

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	--	User supplied
ba97.mpr:	0.00000	--	User Supplied
ba98.mpr:	0.00000	--	User Supplied
ba99.mpr:	0.00000	--	User Supplied
ba00.mpr:	0.00000	--	Copied from ba99.mpr

```
ba01.mpr:      0.00000        --     Copied from ba00.mpr
ba02.mpr:      0.00000        --     Copied from ba01.mpr
ba03.mpr:      0.00000        --     Copied from ba02.mpr
ba04.mpr:      0.00000        --     Copied from ba03.mpr
ba05.mpr:      0.00000        --     Copied from ba04.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              --      Unemployment Insurance,
                          Regular Benefits IN-0210493
    ba97.mpr:    2              --      EI act 13.
    ba98.mpr:    2              --      EI act 13.
    ba99.mpr:    2              --      EI Act 13
    ba00.mpr:    2              --      Copied from ba99.mpr
    ba01.mpr:    2              --      Copied from ba00.mpr
    ba02.mpr:    2              --      Copied from ba01.mpr
    ba03.mpr:    2              --      Copied from ba02.mpr
    ba04.mpr:    2              --      Copied from ba03.mpr
    ba05.mpr:    2              --      Copied from ba04.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.

If the parameter is set to one, then it is assumed that all the weeks happened immediately prior to the receipt of EI.

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]	User Supplied
ba98.mpr:			[Same]	User Supplied
ba99.mpr:			[Same]	User Supplied
ba00.mpr:			[Same]	Copied from ba99.mpr
ba01.mpr:			[Same]	Copied from ba00.mpr
ba02.mpr:			[Same]	Copied from ba01.mpr
ba03.mpr:			[Same]	Copied from ba02.mpr
ba04.mpr:			[Same]	Copied from ba03.mpr
ba05.mpr:			[Same]	Copied from ba04.mpr

UPDATEINT   Interval between screen updates (hhlds)

DESCRIPTION

The UPDATEINT parameter controls how often SPSM will update its progress display
during the simulation phase. Specifically, it specifies the number of households to simulate
between updates of the SPSM progress indicator. If UPDATEINT is set to 0, an appropriate
default value will be assigned to UPDATEINT. If UPDATEINT is set to a low value,
considerable time may be spent updating the display in the Windows version of SPSM.

The default value for UPDATEINT is 1000.

UVAR   User statements [string]

DESCRIPTION

The UVAR control parameter contains a list (string) of SPSM statements that create and assign the user variables. See the *User's Guide* for details.

UVARFLAG   Activate UVAR parameter for expressions

DESCRIPTION

This control parameter, when set to 1, activates the UVAR parameter of the user variable facility. The User Variable Facility allows the creation of new user-defined variables, whose values are created through SPSM statements. See the *User's Guide* for details.

VAMTOPT   N.S. alternative minimum tax option (1=none, 2=% fed, 3=fed adjusted net income)

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG = 1), there are three options as to how to calculate the provincial minimum tax.

When VAMTOPT is set to 1, then no provincial alternative minimum tax is calculated.

When VAMTOPT is set to 2, then a percentage (VAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

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

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth   Source

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	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Not in effect
ba00.mpr:	1	--	Not in effect
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

VAMTPCTF   N.S. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set
to 2, then a percentage (VAMTPCTF) of the additional federal tax due to the minimum tax

is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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         --     Not in effect
 ba98.mpr:     0.00000         --     Not in effect
 ba99.mpr:     0.00000         --     Not in effect
 ba00.mpr:     0.00000         --     Not in effect
 ba01.mpr:     0.00000         --     Copied from ba00.mpr
 ba02.mpr:     0.00000         --     Copied from ba01.mpr
 ba03.mpr:     0.00000         --     Copied from ba02.mpr
 ba04.mpr:     0.00000         --     Copied from ba03.mpr
 ba05.mpr:     0.00000         --     Copied from ba04.mpr
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr

```
ba03.mpr:      0.00000        --    Copied from ba02.mpr
ba04.mpr:      0.00000        --    Copied from ba03.mpr
ba05.mpr:      0.00000        --    Copied from ba04.mpr
```

VARALG   Name of variant algorithm [string]

DESCRIPTION

This control parameter is automatically generated by SPSM, and records the overall name of the tax/transfer algorithm used to generate variant results.

VARDESC   Description of variant parameters [string]

DESCRIPTION

This control parameter is automatically generated by SPSM, and is simply a copy of the 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.

The default value for VARMETH is 2.

VAXM   N.S. Age Amount

DESCRIPTION

This is the maximum value of the Nova Scotia age non-refundable tax credit before any

reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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              --     Not in effect
 ba98.mpr:     0.00              --     Not in effect
 ba99.mpr:     0.00              --     Not in effect
 ba00.mpr:     3531.00           --     NS budget 2000, p.A7
 ba01.mpr:     3531.00         0.0%  Grown from ba00.mpr using
                            NONE=1.0000
 ba02.mpr:     3531.00         0.0%   Grown from ba01.mpr using
                            NONE=1.0000
 ba03.mpr:     3531.00         0.0%   Grown from ba02.mpr using
                            NONE=1.0000
 ba04.mpr:     3531.00         0.0%   Grown from ba03.mpr using
                            NONE=1.0000
 ba05.mpr:     3531.00         0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the provincial age tax credit. The parameter is only used when the Nova Scotia provincial tax on taxable income is calculated (VTXFLG = 1).

See also impatxc, VAXM, VAXRR, and VAXTD.

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:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	1.00000	--	NS budget 2000, p.A7
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr

```
ba03.mpr:    1.00000      0.0%   Copied from ba02.mpr
ba04.mpr:    1.00000      0.0%   Copied from ba03.mpr
ba05.mpr:    1.00000      0.0%   Copied from ba04.mpr
```

VAXRR   N.S. Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, VAXTD, VAXPI.

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:     0.00000       --     Not in effect
 ba96.mpr:     0.00000       --     Not in effect
 ba97.mpr:     0.00000       --     Not in effect
```

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	25921.00	--	NS budget 2000, p.A7
ba01.mpr:	26284.00	1.4%	Canadian Tax Foundation, Finances of the Nation 2001, Table B4
ba02.mpr:	26941.00	2.5%	CCH Canadian, Provincial Tax Reporter, Nova Scotia
ba03.mpr:	27749.00	3.0%	CCH Canadian, Provincial Tax Reporter, Nova Scotia
ba04.mpr:	28193.00	1.6%	CCH Canadian, Provincial Tax Reporter, Nova Scotia
ba05.mpr:	28867.00	2.4%	CCH Canadian, Provincial Tax Reporter, Nova Scotia

```
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         --    Not in effect
ba98.mpr:    0.00         --    Not in effect
ba99.mpr:    0.00         --    Not in effect
ba00.mpr:    26284.00     --    NS budget 2000, p.A7
ba01.mpr:    26284.00    0.0%   Grown from ba00.mpr using
                         NONE=1.0000
ba02.mpr:    26284.00    0.0%   Grown from ba01.mpr using
                         NONE=1.0000
ba03.mpr:    26284.00    0.0%   Grown from ba02.mpr using
                         NONE=1.0000
ba04.mpr:    26284.00    0.0%   Grown from ba03.mpr using
                         NONE=1.0000
ba05.mpr:    26284.00    0.0%   Grown from ba04.mpr using
                         NONE=1.0000
```

VBXM   N.S. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
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            --     Not in effect
ba98.mpr:     0.00            --     Not in effect
ba99.mpr:     0.00            --     Not in effect
ba00.mpr:     7231.00         --     NS budget 2000, p.A7
ba01.mpr:     7231.00        0.0%    Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:     7231.00        0.0%    Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:     7231.00        0.0%    Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:     7231.00        0.0%    Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:     7231.00        0.0%    Grown from ba04.mpr using
                                     NONE=1.0000
```

VCBBAS1   NS child benefit for first child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the first child. The benefit is
turned on by the flag VCBFLG, and families whose net income is less than VCBTD are
eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and
VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if
present.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	250.00	--	Nova Scotia Budget 1998
ba99.mpr:	324.00	29.6%	Federal Income Tax N.S. - 1999
ba00.mpr:	324.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	324.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	324.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	324.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	324.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	324.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VCBBAS2   NS child benefit for second child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the second child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if

present.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	168.00	--	Nova Scotia Budget 1998
ba99.mpr:	242.00	44.0%	Federal Income Tax N.S. - 1999
ba00.mpr:	242.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	242.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	242.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	242.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	242.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	242.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VCBBAS3   NS child benefit for third or additional child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the third and each additional child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	136.00	--	Nova Scotia Budget 1998
ba99.mpr:	210.00	54.4%	Federal Income Tax N.S. - 1999

File/Year	Value	Growth	Source
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:	1	--	In effect
ba99.mpr:	1	--	In effect
ba00.mpr:	1	--	In effect
ba01.mpr:	1	--	In effect
ba02.mpr:	1	--	In effect
ba03.mpr:	1	--	In effect
ba04.mpr:	1	--	In effect
ba05.mpr:	1	--	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:    1              --    Nova Scotia Budget 1998
ba99.mpr:    1              --    Federal Income Tax N.S. -
                           1998
ba00.mpr:    1              --    Copied from ba99.mpr
ba01.mpr:    1              --    Copied from ba00.mpr
ba02.mpr:    1              --    Copied from ba01.mpr
ba03.mpr:    1              --    Copied from ba02.mpr
ba04.mpr:    1              --    Copied from ba03.mpr
ba05.mpr:    1              --    Copied from ba04.mpr
```

VCBPO   NS child benefit family income phase out

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child
Benefit is completely phased out.

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:     0.00          --     Not in effect
ba96.mpr:     0.00          --     Not in effect
ba97.mpr:     0.00          --     Not in effect
ba98.mpr:  16000.00         --     N.S. Child Benefit
                            Regulations
ba99.mpr:  20921.00       30.8%    N.S. Child Benefit
                            Regulations
ba00.mpr:  20921.00        0.0%    N.S. Child Benefit
                            Regulations
ba01.mpr:  20921.00        0.0%    Grown from ba00.mpr using
                            NONE=1.0000
ba02.mpr:  20921.00        0.0%    Grown from ba01.mpr using
                            NONE=1.0000
ba03.mpr:  20921.00        0.0%    Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:  20921.00        0.0%    Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:  20921.00        0.0%    Grown from ba04.mpr using
                            NONE=1.0000
```

VCBTD   NS child benefit turndown

DESCRIPTION

Families in Nova Scotia whose net income is less than this parameter receive the Nova Scotia Child Benefit announced in the 1998 Budget. The benefit is turned on by the flag VCBFLG. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

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:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	16000.00	--	Nova Scotia Budget 1998
ba99.mpr:	16000.00	0.0%	Federal Income Tax N.S. - 1999
ba00.mpr:	16000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	16000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	16000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	16000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	16000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	16000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VCGTC   N.S. Caregiver Tax Credit

DESCRIPTION

VCGTC multiplied by VPNTCR is the maximum amount of the Nova Scotia Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

For more explanation see VCGTCFLG.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	NS budget 2000, p.A7
ba01.mpr:	2386.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	2386.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	2386.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	2386.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	2386.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

The calculation of the Nova Scotia Caregiver Tax Credit (impcgtc) is activated by the flag VCGTCFLG.

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

This variable is the sum of modelled Caregiver Tax Credits for all dependants other than spouse. (Line 315 and Schedule 12 in the General Tax Guide)

The base level of the credit is VCGTC. Based on the results of a study pertaining to the presence of elderly parents within the economic family, a take-up rate VCGTCTC was determined. The take up rate is based on the age of a potential parent, assigned to individuals with idefrh =3, according to SCF data. Users have access to a take-up rate VCGTCTK based on employment income to select the appropriate number of beneficiaries.

The benefit, impcgtc, is reduced for each dollar of net income, iminet, in excess of VCGTCTD.

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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:     1           --    NS budget 2000, p.A7
ba01.mpr:     1           --    Copied from ba00.mpr
ba02.mpr:     1           --    Copied from ba01.mpr
ba03.mpr:     1           --    Copied from ba02.mpr
ba04.mpr:     1           --    Copied from ba03.mpr
ba05.mpr:     1           --    Copied from ba04.mpr
```

VCGTCTC   N.S. Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

This is the first take-up rate used in the calculation of Nova Scotia's impcgtc. It selects an individual with idefrh = 3 and assign him/her as a parent according to observed probability in SCF. The probability is also based on idage.

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

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   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]   Not in effect
 ba98.mpr:                [Same]   Not in effect
 ba99.mpr:                [Same]   Not in effect
 ba00.mpr:    5           [Rows]   Value based on SCF 1996
       60    0.870   (-0.0010)
       70    0.860    (0.0000)
       80    0.860   (-0.0130)
       90    0.730    (0.0270)
      100    1.000    (0.0270)
 ba01.mpr:                [Same]   Copied from ba00.mpr
 ba02.mpr:                [Same]   Copied from ba01.mpr
 ba03.mpr:                [Same]   Copied from ba02.mpr
 ba04.mpr:                [Same]   Copied from ba03.mpr
 ba05.mpr:                [Same]   Copied from ba04.mpr
```

VCGTCTD   N.S. Caregiver Tax Credit Turn Down Income

DESCRIPTION

This is the turn down income of the Nova Scotia Caregiver Tax Credit (impcgtc). For more explanation see VCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated

(VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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              --    Not in effect
 ba98.mpr:     0.00              --    Not in effect
 ba99.mpr:     0.00              --    Not in effect
 ba00.mpr: 14046.00              --    NS budget 2000, p.A7
 ba01.mpr: 14046.00            0.0%    Grown from ba00.mpr using
                      NONE=1.0000
 ba02.mpr: 14046.00            0.0%    Grown from ba01.mpr using
                      NONE=1.0000
 ba03.mpr: 14046.00            0.0%    Grown from ba02.mpr using
                      NONE=1.0000
 ba04.mpr: 14046.00            0.0%    Grown from ba03.mpr using
                      NONE=1.0000
 ba05.mpr: 14046.00            0.0%    Grown from ba04.mpr using
                      NONE=1.0000
```

DESCRIPTION

This is a take-up rate based on employment income for the Nova Scotia non-refundable caregivers' tax credit. Users can set values to select the appropriate number of beneficiaries.

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year		Value		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]	Not in effect
ba98.mpr:				[Same]	Not in effect
ba99.mpr:				[Same]	Not in effect

```
ba00.mpr:                     [Same]   Not in effect
ba01.mpr:                     [Same]   Copied from ba00.mpr
ba02.mpr:                     [Same]   Copied from ba01.mpr
ba03.mpr:                     [Same]   Copied from ba02.mpr
ba04.mpr:                     [Same]   Copied from ba03.mpr
ba05.mpr:                     [Same]   Copied from ba04.mpr
```

VCHATL1   N.S. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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         --    Not in effect
```

```
ba98.mpr:     0.00          --     Not in effect
ba99.mpr:     0.00          --     Not in effect
ba00.mpr:     200.00        --     NS budget 2000, p.A7
ba01.mpr:     200.00       0.0%    Grown from ba00.mpr using
                           NONE=1.0000
ba02.mpr:     200.00       0.0%    Grown from ba01.mpr using
                           NONE=1.0000
ba03.mpr:     200.00       0.0%    Grown from ba02.mpr using
                           NONE=1.0000
ba04.mpr:     200.00       0.0%    Grown from ba03.mpr using
                           NONE=1.0000
ba05.mpr:     200.00       0.0%    Grown from ba04.mpr using
                           NONE=1.0000
```

VCHATR1   N.S. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (VCHATL1) that may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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        --     Not in effect
ba98.mpr:      0.00000        --     Not in effect
ba99.mpr:      0.00000        --     Not in effect
ba00.mpr:      0.09775        --     NS budget 2000, p.A7
ba01.mpr:      0.09775       0.0%    Copied from ba00.mpr
ba02.mpr:      0.09775       0.0%    Copied from ba01.mpr
ba03.mpr:      0.09775       0.0%    Copied from ba02.mpr
ba04.mpr:      0.09775       0.0%    Copied from ba03.mpr
ba05.mpr:      0.09775       0.0%    Copied from ba04.mpr
```

VCHATR2   N.S. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (VCHATL1) that may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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        --     Not in effect
ba98.mpr:     0.00000        --     Not in effect
ba99.mpr:     0.00000        --     Not in effect
ba00.mpr:     0.16675        --     NS budget 2000, p.A7
ba01.mpr:     0.16675       0.0%    Copied from ba00.mpr
ba02.mpr:     0.16675       0.0%    Copied from ba01.mpr
ba03.mpr:     0.16675       0.0%    Copied from ba02.mpr
ba04.mpr:     0.16675       0.0%    Copied from ba03.mpr
ba05.mpr:     0.16675       0.0%    Copied from ba04.mpr
```

VDACB   NS Direct assistance benefit for couples

DESCRIPTION

This parameter is the amount of Direct Assistance (iminsda) a family with income less than VDACI would receive.

Beginning in 2000, the Nova Scotia Direct Assistance will only be granted to families with children when VDAFWC is activated.

See also VDACB.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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:	125.00	--	NS Budget 1997-1998, p.17
ba98.mpr:	125.00	0.0%	NS Budget 1997-1998, p.17
ba99.mpr:	125.00	0.0%	N.S. Department of Finance
ba00.mpr:	250.00	100.0%	N.S. Budget 2000 - Help for Families and Children
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	250.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	250.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	250.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	250.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

VDACI   NS Direct assistance maximum income for couples

DESCRIPTION

This parameter is the maximum income which a family can earn and still qualify for Nova Scotia Direct Assistance (iminsda).

Beginning in 2000, the Nova Scotia Direct Assistance benefit is only granted to families with children when VDAFWC is activated.

See also VDACB.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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:     16500.00          --      NS Budget 1997-1998, p.17
 ba98.mpr:     16500.00         0.0%     NS Budget 1997-1998, p.17
 ba99.mpr:     16500.00         0.0%     N.S. Department of Finance
 ba00.mpr:     16500.00         0.0%     N.S. Budget 2000 - Help for
                                         Families and Children
 ba01.mpr:     16500.00         0.0%     Grown from ba00.mpr using
                                 DEFAULT=1.0000
 ba02.mpr:     16500.00         0.0%     Grown from ba01.mpr using
                                 DEFAULT=1.0000
 ba03.mpr:     16500.00         0.0%     Grown from ba02.mpr using
                                 DEFAULT=1.0000
 ba04.mpr:     16500.00         0.0%     Grown from ba03.mpr using
                                 DEFAULT=1.0000
 ba05.mpr:     16500.00         0.0%     Grown from ba04.mpr using
                                 DEFAULT=1.0000
```

DESCRIPTION

When this parameter is set to 1, Nova Scotia Direct Assistance (iminsda) is calculated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	NS Budget 1997-1998, p.17
ba98.mpr:	1	--	NS Budget 1997-1998, p.17
ba99.mpr:	1	--	N.S. Department of Finance
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

When this parameter is set to 1, the Nova Scotia Direct Assistance Benefit is only granted to families with children. This amendment to the Direct Assistance Program was announced in the Nova Scotia 2000 Budget.   When this flag is activated, the benefit is targeted to low-income working families whose income is below VDASI for lone parent families and VDACI for couples with children. The maximum benefit per family is VDACB.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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:	1	--	N.S. Budget 2000 - Help for Families and Children

```
   ba01.mpr:    1              --    Grown from ba00.mpr using
                              DEFAULT=1.0000
   ba02.mpr:    1              --    Grown from ba01.mpr using
                              DEFAULT=1.0000
   ba03.mpr:    1              --    Grown from ba02.mpr using
                              DEFAULT=1.0000
   ba04.mpr:    1              --    Grown from ba03.mpr using
                              DEFAULT=1.0000
   ba05.mpr:    1              --    Grown from ba04.mpr using
                              DEFAULT=1.0000
```

VDASB   NS Direct assistance benefit for singles

DESCRIPTION

This parameter is the amount of Direct Assistance (iminsda) an individual with income less than VDASI would receive.

Beginning in 2000, the Nova Scotia Direct Assistance benefit (VDACB) will be granted to families with children when VDAFWC is activated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
   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:     90.00            --     NS Budget 1997-1998, p.17
ba98.mpr:     90.00          0.0%    NS Budget 1997-1998, p.17
ba99.mpr:     90.00          0.0%    N.S. Department of Finance
ba00.mpr:      0.00            --     N.S. Budget 2000 - Help for
                                      Families and Children
ba01.mpr:      0.00            --     Grown from ba00.mpr using
                                      DEFAULT=1.0000
ba02.mpr:      0.00            --     Grown from ba01.mpr using
                                      DEFAULT=1.0000
ba03.mpr:      0.00            --     Grown from ba02.mpr using
                                      DEFAULT=1.0000
ba04.mpr:      0.00            --     Grown from ba03.mpr using
                                      DEFAULT=1.0000
ba05.mpr:      0.00            --     Grown from ba04.mpr using
                                      DEFAULT=1.0000
```

VDASI   NS Direct assistance maximum income for singles

DESCRIPTION

This parameter is the maximum income which an individual can earn and still qualify for
Nova Scotia Direct Assistance (iminsda).

Beginning in 2000, the Nova Scotia Direct Assistance benefit will only be granted to families
with children.

See also VDACB.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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:	9500.00	--	NS Budget 1997-1998, p.17
ba98.mpr:	9500.00	0.0%	NS Budget 1997-1998, p.17
ba99.mpr:	9500.00	0.0%	N.S. Department of Finance
ba00.mpr:	16500.00	73.7%	N.S. Budget 2000 - Help for Families and Children
ba01.mpr:	16500.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	16500.00	0.0%	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	16500.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	16500.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	16500.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

VDTCR   N.S. dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the Nova Scotia dividend tax credit (impdtxc). The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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        --    Not in effect
 ba98.mpr:    0.00000        --    Not in effect
 ba99.mpr:    0.00000        --    Not in effect
 ba00.mpr:    0.13333        --    NS budget 2000, p.A7
 ba01.mpr:    0.13333       0.0%   Copied from ba00.mpr
 ba02.mpr:    0.13333       0.0%   Copied from ba01.mpr
 ba03.mpr:    0.13333       0.0%   Copied from ba02.mpr
 ba04.mpr:    0.13333       0.0%   Copied from ba03.mpr
 ba05.mpr:    0.13333       0.0%   Copied from ba04.mpr
```

VEDXPM   N.S. Education Amount per month

DESCRIPTION

Dollar amount multiplied by number of eligible months to determine the Nova Scotia
education tax credit. The parameter is only used when the provincial tax on taxable income is

calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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             --    Not in effect
 ba98.mpr:     0.00             --    Not in effect
 ba99.mpr:     0.00             --    Not in effect
 ba00.mpr:   200.00             --    NS budget 2000, p.A7
 ba01.mpr:   200.00           0.0%  Grown from ba00.mpr using
                  NONE=1.0000
 ba02.mpr:   200.00           0.0%  Grown from ba01.mpr using
                  NONE=1.0000
 ba03.mpr:   200.00           0.0%  Grown from ba02.mpr using
                  NONE=1.0000
 ba04.mpr:   200.00           0.0%  Grown from ba03.mpr using
                  NONE=1.0000
 ba05.mpr:   200.00           0.0%  Grown from ba04.mpr using
                  NONE=1.0000
```

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	NS budget 2000, p.A7
ba01.mpr:	6140.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	6140.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
ba03.mpr:     6140.00       0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:     6140.00       0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:     6140.00       0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

VEMXMT   N.S. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
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              --     Not in effect
ba98.mpr:      0.00              --     Not in effect
ba99.mpr:      0.00              --     Not in effect
ba00.mpr:    614.00              --     NS budget 2000, p.A7
ba01.mpr:    614.00            0.0%   Grown from ba00.mpr using
                               NONE=1.0000
ba02.mpr:    614.00            0.0%   Grown from ba01.mpr using
                               NONE=1.0000
ba03.mpr:    614.00            0.0%   Grown from ba02.mpr using
                               NONE=1.0000
ba04.mpr:    614.00            0.0%   Grown from ba03.mpr using
                               NONE=1.0000
ba05.mpr:    614.00            0.0%   Grown from ba04.mpr using
                               NONE=1.0000
```

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

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:     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%    Federal Income Tax T1C (NS)
                                    1997
ba98.mpr:     2000.00       0.0%    Federal Income Tax T1C (NS)
                                    1998
ba99.mpr:     2000.00       0.0%    Federal Income Tax T1C (NS)
                                    - 1999
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
ba02.mpr:     2000.00       0.0%    Grown from ba01.mpr using
                                    NONE=1.0000
ba03.mpr:     2000.00       0.0%    Grown from ba02.mpr using
                                    NONE=1.0000
ba04.mpr:     2000.00       0.0%    Grown from ba03.mpr using
                                    NONE=1.0000
ba05.mpr:     2000.00       0.0%    Grown from ba04.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

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:	0.50000	--	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) 1994
ba95.mpr:	1.00000	0.0%	Federal Income Tax T1C (NS) 1995
ba96.mpr:	1.00000	0.0%	Federal Income Tax T1C (NS) 1996
ba97.mpr:	1.00000	0.0%	Federal Income Tax T1C (NS) 1997
ba98.mpr:	1.00000	0.0%	Federal Income Tax T1C (NS) 1998
ba99.mpr:	1.00000	0.0%	Federal Income Tax T1C (NS) - 1999
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr
ba02.mpr:	1.00000	0.0%	Copied from ba01.mpr
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr

```
 ba05.mpr:    1.00000       0.0%   Copied from ba04.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

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:    0.50000       --     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)
                                  1996
ba97.mpr: 1.00000   0.0%   Federal Income Tax T1C (NS)
                                  1997
ba98.mpr: 1.00000   0.0%   Federal Income Tax T1C (NS)
                                  1998
ba99.mpr: 1.00000   0.0%   Federal Income Tax T1C (NS)
                                  - 1999
ba00.mpr: 1.00000   0.0%   Copied from ba99.mpr
ba01.mpr: 1.00000   0.0%   Copied from ba00.mpr
ba02.mpr: 1.00000   0.0%   Copied from ba01.mpr
ba03.mpr: 1.00000   0.0%   Copied from ba02.mpr
ba04.mpr: 1.00000   0.0%   Copied from ba03.mpr
ba05.mpr: 1.00000   0.0%   Copied from ba04.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]   Federal Income Tax T1C (NS)
                               1997
ba98.mpr:                      [Same]   Federal Income Tax T1C (NS)
                               1998
ba99.mpr:                      [Same]   Federal Income Tax T1C (NS)
                               - 1999
ba00.mpr:                      [Same]   Grown from ba99.mpr using
                               NONE=1.0000
ba01.mpr:                      [Same]   Grown from ba00.mpr using
                               NONE=1.0000
ba02.mpr:                      [Same]   Grown from ba01.mpr using
                               NONE=1.0000
ba03.mpr:                      [Same]   Grown from ba02.mpr using
                               NONE=1.0000
ba04.mpr:                      [Same]   Grown from ba03.mpr using
                               NONE=1.0000
ba05.mpr:                      [Same]   Grown from ba04.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

```
 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]   Federal Income Tax T1C (NS)
                                  1997
  ba98.mpr:              [Same]   Federal Income Tax T1C (NS)
                                  1998
  ba99.mpr:              [Same]   Federal Income Tax T1C (NS)
                                  - 1999
  ba00.mpr:              [Same]   Grown from ba99.mpr using
                                  NONE=1.0000
  ba01.mpr:              [Same]   Grown from ba00.mpr using
                                  NONE=1.0000
  ba02.mpr:              [Same]   Grown from ba01.mpr using
                                  NONE=1.0000
  ba03.mpr:              [Same]   Grown from ba02.mpr using
                                  NONE=1.0000
  ba04.mpr:              [Same]   Grown from ba03.mpr using
                                  NONE=1.0000
  ba05.mpr:              [Same]   Grown from ba04.mpr using
                                  NONE=1.0000
```

VLVCMAX   Maximum N.S. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Nova Scotia labour sponsored funds tax credit (implvctc).
The credit is derived as a proportion VLVCRT of the cost of the funds bought (idlabtxg) up
to a maximum value VLVCMAX.

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:	1000.00	--	Federal Income Tax T1C (NS) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (NS) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (NS) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (NS) TC-1997
ba98.mpr:	525.00	0.0%	Federal Income Tax T1C (NS) TC-1998
ba99.mpr:	525.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	525.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	525.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	525.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	525.00	0.0%	Grown from ba02.mpr using NONE=1.0000

```
ba04.mpr:   525.00        0.0%   Grown from ba03.mpr using
                          NONE=1.0000
ba05.mpr:   525.00        0.0%   Grown from ba04.mpr using
                          NONE=1.0000
```

VLVCRT   Percent of N.S. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Nova Scotia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion VLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value VLVCMAX.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
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:   0.20000        --    Federal Income Tax T1C (NS)
                          TC-1994
ba95.mpr:   0.20000        0.0%  Federal Income Tax T1C (NS)
                          TC-1995
ba96.mpr:   0.15000       -25.0% Federal Income Tax T1C (NS)
                          TC-1996
```

```
ba97.mpr:      0.15000        0.0%   Federal Income Tax T1C (NS)
                                     TC-1997
ba98.mpr:      0.15000        0.0%   Federal Income Tax T1C (NS)
                                     TC-1998
ba99.mpr:      0.15000        0.0%   Federal Income Tax T1C (NS)
                                     TC - 1999
ba00.mpr:      0.15000        0.0%   Grown from ba99.mpr using
                                     NONE=1.0000
ba01.mpr:      0.15000        0.0%   Grown from ba00.mpr using
                                     NONE=1.0000
ba02.mpr:      0.15000        0.0%   Grown from ba01.mpr using
                                     NONE=1.0000
ba03.mpr:      0.15000        0.0%   Grown from ba02.mpr using
                                     NONE=1.0000
ba04.mpr:      0.15000        0.0%   Grown from ba03.mpr using
                                     NONE=1.0000
ba05.mpr:      0.15000        0.0%   Grown from ba04.mpr using
                                     NONE=1.0000
```

VMAXDX   N.S. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Nova Scotia non-refundable disability tax credit. It is given to all individuals with a positive value for imputed Disability Deduction (imdisex). The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
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           --     Not in effect
ba98.mpr:    0.00           --     Not in effect
ba99.mpr:    0.00           --     Not in effect
ba00.mpr:    4293.00        --     NS budget 2000, p.A7
ba01.mpr:    4293.00       0.0%   Grown from ba00.mpr using
                      NONE=1.0000
ba02.mpr:    4293.00       0.0%   Grown from ba01.mpr using
                      NONE=1.0000
ba03.mpr:    4293.00       0.0%   Grown from ba02.mpr using
                      NONE=1.0000
ba04.mpr:    4293.00       0.0%   Grown from ba03.mpr using
                      NONE=1.0000
ba05.mpr:    4293.00       0.0%   Grown from ba04.mpr using
                      NONE=1.0000
```

VMAXET   N.S. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	NS budget 2000, p.A7
ba01.mpr:	5000.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	5000.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	5000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VMXM   N.S. married amount

DESCRIPTION

This parameter represents the married tax credit when Nova Scotia tax is calculated as a tax on taxable income. It is only used when VTXFLG is set to 1.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	NS budget 2000, p.A7
ba01.mpr:	6140.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	6140.00	0.0%	Grown from ba01.mpr using NONE=1.0000
ba03.mpr:	6140.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	6140.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6140.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	NS budget 2000, p.A7
ba01.mpr:	614.00	0.0%	Grown from ba00.mpr using NONE=1.0000
ba02.mpr:	614.00	0.0%	Grown from ba01.mpr using NONE=1.0000

```
ba03.mpr:    614.00         0.0%   Grown from ba02.mpr using
                            NONE=1.0000
ba04.mpr:    614.00         0.0%   Grown from ba03.mpr using
                            NONE=1.0000
ba05.mpr:    614.00         0.0%   Grown from ba04.mpr using
                            NONE=1.0000
```

VPHOPT   Nova Scotia pharmacare premium option (1=GIS, 2=income)

DESCRIPTION

When this parameter is set to 1, the Pharmacare tax credit is available to all seniors age 65 and over who are in receipt of GIS. When it is set to 2, the credit is available to all seniors but is reduced when family income is greater than VPHTD for singles and VPHTDC for couples. The refundable tax credit was introduced in the 1995 Nova Scotia budget, and was modified in 1996.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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:     2                 --      Option
ba97.mpr:     2                 --      Option
ba98.mpr:     2                 --      OPTION
ba99.mpr:     2                 --      OPTION
ba00.mpr:     2                 --      Copied from ba99.mpr
ba01.mpr:     2                 --      Copied from ba00.mpr
ba02.mpr:     2                 --      Copied from ba01.mpr
ba03.mpr:     2                 --      Copied from ba02.mpr
ba04.mpr:     2                 --      Copied from ba03.mpr
ba05.mpr:     2                 --      Copied from ba04.mpr
```

VPHPREM   Nova Scotia pharmacare premium

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium. The premium is an annual head tax on all seniors age 65 and over. The premium was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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 Dept. of Finance
ba99.mpr:	0.00	--	Not in effect - Tax Credit dropped in 1999
ba00.mpr:	0.00	--	Copied from ba99.mpr
ba01.mpr:	0.00	--	Copied from ba00.mpr
ba02.mpr:	0.00	--	Copied from ba01.mpr
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

VPHRR   Nova Scotia pharmacare tax credit reduction rate

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit reduction rate. This is the proportion of income (imgisinc) above the turndown (VPHTD or VPHTDC) which will be subtracted from the Maximum Pharmacare Tax Credit (VPHTC) to determine the allowable amount of the tax credit. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
 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:     0.10000     900.0%   Nova Scotia
 ba97.mpr:     0.10000       0.0%   Nova Scotia
 ba98.mpr:     0.10000       0.0%   Nova Scotia Dept. of Finance
 ba99.mpr:     0.00000        --    Not in effect - Tax Credit
                                    dropped in 1999
 ba00.mpr:     0.00000        --    Copied from ba99.mpr
 ba01.mpr:     0.00000        --    Copied from ba00.mpr
 ba02.mpr:     0.00000        --    Copied from ba01.mpr
 ba03.mpr:     0.00000        --    Copied from ba02.mpr
 ba04.mpr:     0.00000        --    Copied from ba03.mpr
 ba05.mpr:     0.00000        --    Copied from ba04.mpr
```

VPHTC   Nova Scotia pharmacare refundable tax credit

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit. When

VPHOPT is set to 1, the tax credit available to all seniors age 65 and over who are in receipt of GIS. When VPHOPT is set to 2, the credit is available to all seniors but is reduced when family income is greater than VPHTD for singles and VPHTDC for couples. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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 Dept. of Finance
ba99.mpr:	0.00	--	Not in effect - Tax Credit dropped in 1999
ba00.mpr:	0.00	--	Copied from ba99.mpr
ba01.mpr:	0.00	--	Copied from ba00.mpr
ba02.mpr:	0.00	--	Copied from ba01.mpr

```
ba03.mpr:    0.00            --    Copied from ba02.mpr
ba04.mpr:    0.00            --    Copied from ba03.mpr
ba05.mpr:    0.00            --    Copied from ba04.mpr
```

VPHTD   Nova Scotia pharmacare tax credit turndown

DESCRIPTION

When VPHOPT is set to 1, this parameter gives the amount of the Nova Scotia Pharmacare premium tax credit turndown. When VPHOPT is set to 2, this is the turndown for singles (for couples it is VPHTDC). The turndown represents the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income used is imgisinc when VPHOPT is set to 1, and family income (imitot + imisa + imigis + imispa) otherwise. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
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 Dept. of Finance
ba99.mpr:     0.00            --      Not in effect - Tax Credit
                             dropped in 1999
ba00.mpr:     0.00            --      Copied from ba99.mpr
ba01.mpr:     0.00            --      Copied from ba00.mpr
ba02.mpr:     0.00            --      Copied from ba01.mpr
ba03.mpr:     0.00            --      Copied from ba02.mpr
ba04.mpr:     0.00            --      Copied from ba03.mpr
ba05.mpr:     0.00            --      Copied from ba04.mpr
```

VPHTDC   Nova Scotia pharmacare tax credit turndown for couples

DESCRIPTION

When VPHOPT is set to 2, this is the turndown for couple (for singles it is VPHTD). The turndown represents the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income used is imitot + imisa + imigis + imispa.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Nova Scotia
ba97.mpr:	18000.00	0.0%	Nova Scotia
ba98.mpr:	18000.00	0.0%	Nova Scotia Dept. of Finance
ba99.mpr:	0.00	--	Not in effect – Tax Credit dropped in 1999
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000
ba02.mpr:	0.00	--	Grown from ba01.mpr using DEFAULT=1.0000
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

VPNTCR   N.S. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.09775	--	NS budget 2000, p.A7
ba01.mpr:	0.09775	0.0%	Copied from ba00.mpr
ba02.mpr:	0.09775	0.0%	Copied from ba01.mpr
ba03.mpr:	0.09775	0.0%	Copied from ba02.mpr
ba04.mpr:	0.09775	0.0%	Copied from ba03.mpr
ba05.mpr:	0.09775	0.0%	Copied from ba04.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	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]    Federal Income Tax T1C (NS)
                                 1997
ba98.mpr:              [Same]    Federal Income Tax T1C (NS)
                                 1998
ba99.mpr:              [Same]    Federal Income Tax T1C (NS)
                                 - 1999
ba00.mpr:              [Same]    Grown from ba99.mpr using
                                 NONE=1.0000
ba01.mpr:              [Same]    Grown from ba00.mpr using
                                 NONE=1.0000
ba02.mpr:              [Same]    Grown from ba01.mpr using
                                 NONE=1.0000
ba03.mpr:              [Same]    Grown from ba02.mpr using
                                 NONE=1.0000
ba04.mpr:              [Same]    Grown from ba03.mpr using
                                 NONE=1.0000
ba05.mpr:              [Same]    Grown from ba04.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

Function   **Description**

txns   Compute provincial taxes for Nova Scotia

VALUES

File/Year   Value   Growth Source

```
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%   Federal Income Tax T1C (NS)
                                   1997
ba98.mpr:      500.00       0.0%   Federal Income Tax T1C (NS)
                                   1998
ba99.mpr:      500.00       0.0%   Federal Income Tax T1C (NS)
                                   - 1999
ba00.mpr:      500.00       0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:      500.00       0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:      500.00       0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:      500.00       0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:      500.00       0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:      500.00       0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

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%   Federal Income Tax T1C (NS)
                                   TC - 1998
ba99.mpr:      0.57500      0.0%   Federal Income Tax T1C (NS)
                                   TC - 1999
ba00.mpr:      0.00000      --     Not in effect
ba01.mpr:      0.00000      --     Copied from ba00.mpr
ba02.mpr:      0.00000      --     Copied from ba01.mpr
ba03.mpr:      0.00000      --     Copied from ba02.mpr
ba04.mpr:      0.00000      --     Copied from ba03.mpr
ba05.mpr:      0.00000      --     Copied from ba04.mpr
```

VPTX   N.S. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Source	
ba84.mpr:	1	[Rows]	Not in effect

```
         0      0.0000   0.000000
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]   Not in effect
ba98.mpr:                [Same]   Not in effect
ba99.mpr:                [Same]   Not in effect
ba00.mpr:    3           [Rows]   NS budget 2000, p.A7
         0      0.0000   0.097750
     29590 (2892.4225)   0.149500
     59180 (7316.1275)   0.166750
ba01.mpr:                [Same]   Grown from ba00.mpr using
                                  NONE=1.0000
ba02.mpr:                [Same]   Grown from ba01.mpr using
                                  NONE=1.0000
ba03.mpr:                [Same]   Grown from ba02.mpr using
                                  NONE=1.0000
ba04.mpr:                [Same]   Grown from ba03.mpr using
                                  NONE=1.0000
ba05.mpr:                [Same]   Grown from ba04.mpr using
                                  NONE=1.0000
```

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%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	10000.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	10000.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	10000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	10000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

```
    ba02.mpr:    10000.00     0.0%   Grown from ba01.mpr using
                              NONE=1.0000
    ba03.mpr:    10000.00     0.0%   Grown from ba02.mpr using
                              NONE=1.0000
    ba04.mpr:    10000.00     0.0%   Grown from ba03.mpr using
                              NONE=1.0000
    ba05.mpr:    10000.00     0.0%   Grown from ba04.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              --     Not in effect
ba97.mpr:     0.00              --     Not in effect
ba98.mpr:     0.00              --     Not in effect
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
ba02.mpr:     0.00              --     Grown from ba01.mpr using
                                       NONE=1.0000
ba03.mpr:     0.00              --     Grown from ba02.mpr using
                                       NONE=1.0000
ba04.mpr:     0.00              --     Grown from ba03.mpr using
                                       NONE=1.0000
ba05.mpr:     0.00              --     Grown from ba04.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

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:	0.10000	--	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%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	0.10000	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	0.10000	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	0.10000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.10000	0.0%	Copied from ba00.mpr
ba02.mpr:	0.10000	0.0%	Copied from ba01.mpr
ba03.mpr:	0.10000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.10000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.10000	0.0%	Copied from ba04.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	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr
ba02.mpr:	0.00000	--	Copied from ba01.mpr
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

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%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	300.00	0.0%	Copied from ba99.mpr

```
ba01.mpr:       300.00          0.0%   Copied from ba00.mpr
ba02.mpr:       300.00          0.0%   Copied from ba01.mpr
ba03.mpr:       300.00          0.0%   Copied from ba02.mpr
ba04.mpr:       300.00          0.0%   Copied from ba03.mpr
ba05.mpr:       300.00          0.0%   Copied from ba04.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%    Federal Income Tax T1C (NS)
                                      TC - 1996
```

```
ba97.mpr:      300.00        50.0%   Federal Income Tax T1C (NS)
                                     TC - 1997
ba98.mpr:      300.00         0.0%   Federal Income Tax T1C (NS)
                                     TC - 1998
ba99.mpr:      300.00         0.0%   Federal Income Tax T1C (NS)
                                     TC - 1999
ba00.mpr:      300.00         0.0%   Copied from ba99.mpr
ba01.mpr:      300.00         0.0%   Copied from ba00.mpr
ba02.mpr:      300.00         0.0%   Copied from ba01.mpr
ba03.mpr:      300.00         0.0%   Copied from ba02.mpr
ba04.mpr:      300.00         0.0%   Copied from ba03.mpr
ba05.mpr:      300.00         0.0%   Copied from ba04.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%    Federal Income Tax T1C (NS)
                                   TC - 1996
ba97.mpr:   165.00        57.1%    Federal Income Tax T1C (NS)
                                   TC - 1997
ba98.mpr:   165.00         0.0%    Federal Income Tax T1C (NS)
                                   TC - 1998
ba99.mpr:   165.00         0.0%    Federal Income Tax T1C (NS)
                                   TC - 1999
ba00.mpr:   165.00         0.0%    Copied from ba99.mpr
ba01.mpr:   165.00         0.0%    Copied from ba00.mpr
ba02.mpr:   165.00         0.0%    Copied from ba01.mpr
ba03.mpr:   165.00         0.0%    Copied from ba02.mpr
ba04.mpr:   165.00         0.0%    Copied from ba03.mpr
ba05.mpr:   165.00         0.0%    Copied from ba04.mpr
```

VTRRR   Nova Scotia tax reduction family income reduction rate

DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction reduction rate. This is the proportion of family income (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%    Federal Income Tax T1C (NS)
                                  TC - 1996
ba97.mpr:    0.05000      0.0%    Federal Income Tax T1C (NS)
                                  TC - 1997
ba98.mpr:    0.05000      0.0%    Federal Income Tax T1C (NS)
                                  TC - 1998
ba99.mpr:    0.05000      0.0%    Federal Income Tax T1C (NS)
                                  TC - 1999
ba00.mpr:    0.05000      0.0%    Copied from ba99.mpr
ba01.mpr:    0.05000      0.0%    Copied from ba00.mpr
ba02.mpr:    0.05000      0.0%    Copied from ba01.mpr
ba03.mpr:    0.05000      0.0%    Copied from ba02.mpr
ba04.mpr:    0.05000      0.0%    Copied from ba03.mpr
ba05.mpr:    0.05000      0.0%    Copied from ba04.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%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	300.00	0.0%	Copied from ba99.mpr
ba01.mpr:	300.00	0.0%	Copied from ba00.mpr
ba02.mpr:	300.00	0.0%	Copied from ba01.mpr
ba03.mpr:	300.00	0.0%	Copied from ba02.mpr
ba04.mpr:	300.00	0.0%	Copied from ba03.mpr
ba05.mpr:	300.00	0.0%	Copied from ba04.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%	Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	15000.00	0.0%	Copied from ba99.mpr
ba01.mpr:	15000.00	0.0%	Copied from ba00.mpr
ba02.mpr:	15000.00	0.0%	Copied from ba01.mpr
ba03.mpr:	15000.00	0.0%	Copied from ba02.mpr
ba04.mpr:	15000.00	0.0%	Copied from ba03.mpr
ba05.mpr:	15000.00	0.0%	Copied from ba04.mpr

DESCRIPTION

When this flag is turned on, Nova Scotia taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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:	1	--	NS budget 2000, p.A7
ba01.mpr:	1	--	Copied from ba00.mpr
ba02.mpr:	1	--	Copied from ba01.mpr
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
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	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	NS budget 2000, p.A7
ba01.mpr:	1000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

```
ba02.mpr:    1000.00     0.0%   Grown from ba01.mpr using
                         NONE=1.0000
ba03.mpr:    1000.00     0.0%   Grown from ba02.mpr using
                         NONE=1.0000
ba04.mpr:    1000.00     0.0%   Grown from ba03.mpr using
                         NONE=1.0000
ba05.mpr:    1000.00     0.0%   Grown from ba04.mpr using
                         NONE=1.0000
```

WGTFLAG   Read weight file

DESCRIPTION

This parameter is usually left at 1. If de-activated, the weight file specified in the parameter INPWGT (if any) will not be read, and all weights will instead be set to the value 1.0. This facility can be used to produce unweighted tabulations of SPSD, and is also useful if `hypothetical households' generated using the bldspd utility are being used instead of the supplied SPSD.

WGTTOT   Sum of weights on tax file

DESCRIPTION

This control parameter specifies the total sum of weights on the input weight file. This value is generated by SPSM automatically and is reproduced here for informational purposes.

WSCF   CPP/QPP contribution rate on employment earnings

DESCRIPTION

In the calculation of CPP contributions, this is the rate applied to earnings from employment.

CROSS REFERENCE

Function   **Description**

txinet   Compute net income

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%	Federal Income Tax 1997 – Line 309
ba98.mpr:	0.03200	6.7%	Federal Income Tax 1998 – Schedule 8 & Line 310
ba99.mpr:	0.03500	9.4%	Federal Income Tax 1999 – Schedule 8 & Line 310
ba00.mpr:	0.03900	11.4%	CPP Press Release - Dec 9, 1999
ba01.mpr:	0.04300	10.3%	CPP Press Release - Dec 9, 1999
ba02.mpr:	0.04700	9.3%	CPP Press Release - Dec 9, 1999

```
ba03.mpr:     0.04950      5.3%   CPP Press Release - Dec 9,
                                  1999
ba04.mpr:     0.04950      0.0%   Copied from ba03.mpr
ba05.mpr:     0.04950      0.0%   Copied from ba04.mpr
```

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 1996,
                                 Line 308 & 310
ba97.mpr:    2.00000      0.0%   Federal Income Tax 1997 –
                                 Schedule 8 & Line 310
ba98.mpr:    2.00000      0.0%   Federal Income Tax 1998 –
                                 Schedule 8 & Line 310
ba99.mpr:    2.00000      0.0%   Federal Income Tax 1999 –
                                 Schedule 8 & Line 310
ba00.mpr:    2.00000      0.0%   Copied from ba99.mpr
ba01.mpr:    2.00000      0.0%   Copied from ba00.mpr
ba02.mpr:    2.00000      0.0%   Copied from ba01.mpr
ba03.mpr:    2.00000      0.0%   Copied from ba02.mpr
ba04.mpr:    2.00000      0.0%   Copied from ba03.mpr
ba05.mpr:    2.00000      0.0%   Copied from ba04.mpr
```

XTCOLS   X-tab desired print width

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the width desired for table reports. It is used to improve the appearance of tables, but does not guarantee that the table will fit within the bounds specified. Please see the *User's Guide* for more information.

The default value for XTCOLS is 132.

XTDBLFLAG X-tab double precision activation flag

DESCRIPTION

This control parameter, when set to 1 and activated by XTFLAG, specifies that calculations for table reports will be performed with double precision, otherwise single precision will be used. Please see the *User's Guide* for more information.

The default value for XTDBLFLAG is 1.

XTFLAG   X-tab facility activation flag

DESCRIPTION

This control parameter activates the SPSM cross tabulation facility. The cross-tabulation facility allows the user to generate multidimensional tables of his or her own design. Please see the *User's Guide* for more information.

XTLINES   X-tab desired lines per page

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the number of lines per page available on the user's output device. It is used to pack tables onto pages efficiently, but cannot be used to split tables with many lines across pages in a sensibly formatted fashion. Please see the *User's Guide* for more information.

The default value for XTLINES is 66.

XTSPEC   X-tab specification [string]

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the tables requested by the user. As the syntax of table specification is rather complicated, please see the *User's Guide* for more information.

YCXM   Dependent child exemption

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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.018

```
ba05.mpr:     0.00              --    Grown from ba04.mpr using
                                      CPI=1.019
```

YCXM1   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

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              --    Not in effect
```

File/Year	Value	Growth	Source
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

```
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         --    Not in effect
ba97.mpr:       0.00         --    Not in effect
ba98.mpr:       0.00         --    Not in effect
ba99.mpr:       0.00         --    Not in effect
ba00.mpr:       0.00         --    Not in effect
ba01.mpr:       0.00         --    Grown from ba00.mpr using
                                   CPI=1.025
ba02.mpr:       0.00         --    Grown from ba01.mpr using
                                   CPI=1.020
ba03.mpr:       0.00         --    Grown from ba02.mpr using
                                   CPI=1.019
ba04.mpr:       0.00         --    Grown from ba03.mpr using
                                   CPI=1.018
ba05.mpr:       0.00         --    Grown from ba04.mpr using
                                   CPI=1.019
```

YCXM3   Dependent child amount (3rd ,etc.)

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	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.019

DESCRIPTION

The rate at which the tax credit for children aged 0-17 is reduced by net income exceeding the turndown level (YCXMT). 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	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect

```
ba99.mpr:     0.00000      --    Not in effect
ba00.mpr:     0.00000      --    Copied from ba99.mpr
ba01.mpr:     0.00000      --    Copied from ba00.mpr
ba02.mpr:     0.00000      --    Copied from ba01.mpr
ba03.mpr:     0.00000      --    Copied from ba02.mpr
ba04.mpr:     0.00000      --    Copied from ba03.mpr
ba05.mpr:     0.00000      --    Copied from ba04.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        --     Not in effect
ba97.mpr:    0.00        --     Not in effect
ba98.mpr:    0.00        --     Not in effect
ba99.mpr:    0.00        --     Not in effect
ba00.mpr:    0.00        --     Not in effect
ba01.mpr:    0.00        --     Grown from ba00.mpr using
                                CPI=1.025
ba02.mpr:    0.00        --     Grown from ba01.mpr using
                                CPI=1.020
ba03.mpr:    0.00        --     Grown from ba02.mpr using
                                CPI=1.019
ba04.mpr:    0.00        --     Grown from ba03.mpr using
                                CPI=1.018
ba05.mpr:    0.00        --     Grown from ba04.mpr using
                                CPI=1.019
```

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	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPI=1.025
ba02.mpr:	0.00	--	Grown from ba01.mpr using CPI=1.020
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.019
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.018
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.019

YMPE   CPP/QPP maximum pensionable earnings

DESCRIPTION

The yearly maximum employment earnings for calculating contributions to the CPP/QPP.

Note that this is the sum of (a) the Basic CPP Exemption (CPPXM) and (b) maximum earnings subject to contribution as defined in the T1 tax form.

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
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%   Federal Income Tax 1997 -
                                    Line 309
ba98.mpr:      36900.00      3.1%   Federal Income Tax 1998 -
                                    Line 310
ba99.mpr:      37400.00      1.4%   Federal Income Tax 1999 -
                                    Line 310
ba00.mpr:      37600.00      0.5%   Income Security Programs
                                    Information Card - September 2000
ba01.mpr:      38300.00      1.9%   CCRA press release, November
                                    3 2000
ba02.mpr:      39372.40      2.8%   Grown from ba01.mpr using
                                    AIW=1.028
ba03.mpr:      40829.18      3.7%   Grown from ba02.mpr using
                                    AIW=1.037
ba04.mpr:      42380.69      3.8%   Grown from ba03.mpr using
                                    AIW=1.038
ba05.mpr:      43991.16      3.8%   Grown from ba04.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%   Federal Income Tax 1997 -
                                   Line 314
ba98.mpr:      1000.00      0.0%   Federal Income Tax 1998 -
                                   Line 314
ba99.mpr:      1000.00      0.0%   Federal Income Tax 1999 -
                                   Line 314
ba00.mpr:      1000.00      0.0%   Grown from ba99.mpr using
                                   NONE=1.0000
ba01.mpr:      1000.00      0.0%   Grown from ba00.mpr using
                                   NONE=1.0000
ba02.mpr:      1000.00      0.0%   Grown from ba01.mpr using
                                   NONE=1.0000
ba03.mpr:      1000.00      0.0%   Grown from ba02.mpr using
                                   NONE=1.0000
ba04.mpr:      1000.00      0.0%   Grown from ba03.mpr using
                                   NONE=1.0000
ba05.mpr:      1000.00      0.0%   Grown from ba04.mpr using
                                   NONE=1.0000
```

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	--	OPTION
ba97.mpr:	2	--	OPTION
ba98.mpr:	2	--	OPTION
ba99.mpr:	2	--	OPTION
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr
ba02.mpr:	2	--	Copied from ba01.mpr
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr

```
ba05.mpr:     2                 --    Copied from ba04.mpr
```