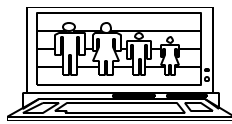




*SPSD/M*



# Variable Guide

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

September 21, 2001



Statistics  
Canada

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Canada

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# Introduction

## Organization and Purpose

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

This guide is divided into three sections.

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

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

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

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

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

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

## Variable Identities

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

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

## Variable Naming Conventions

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

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

# 1 Variable by Program

## 1.1 Individual and Family Characteristics

### 1.1.1 Demographic

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

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

### 1.1.2 Education

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

idedlev	Educational level
idestat	Educational status
idschtp	School type

### 1.1.3 Labour force status

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

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

### 1.1.4 Housing

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

hdtenur	Tenure
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### 1.1.5 Family Structure

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

#### 1.1.5.1 Relationship variables

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

#### 1.1.5.2 Sequence variables

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

### 1.1.6 Family Characteristics

### 1.1.6.1 Household

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

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

### 1.1.6.2 Economic Family

Family characteristic variables are directly derived from the Household Record Docket, which



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

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

### 1.1.6.3 Census Family

Family structure variables are directly derived from the SCF, which contains information on each person in a household surveyed in the Labour Force Survey. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. A census family consist of a head, their spouse (if there is one), and their children who have never married, living together in the same dwelling. Children also include adopted children and stepchildren under 21.

efpovthr	Economic family low income threshold
cfnpers	Number of persons in census family
cfnadult	Number of adults in census family
cfneld	Number of elderly in census family
cfnkids	Number of children in census family
cfnearn	Number of earners in census family
cfageeld	Age of eldest in census family
cfsexeld	Sex of eldest in census family
cfspoflg	Census family contains married couple

cftype	Census family type
cfnchild	Number of children (including 18+)
cfcat	Census family category

#### **1.1.6.4 Nuclear Family**

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

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

## **1.2 Market Income**

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

### **1.2.1 Employment**

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

### **1.2.2 Investment**

idiint	Interest income (121)
ididiv	Dividend income (actual)

idicapg	Capital gains (actual)
idioinv	Other investment income with net rental
iditrsp	Taxable RRSP withdrawals
imminv	Investment income

### 1.2.3 Other

idipens	Pension income (115)
idialimo	Alimony income received
iditoth	Other non-government income (taxable)
idinOTH	Other money income (non-taxable)
immoth	Other income

## 1.3 Transfer Income

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

### 1.3.1 Unemployment Insurance

Note that the claim level variables must always include which claim is being referenced. Each person can have 2 claims. For example, ub1calpd represents the benefits paid in the calendar year for the first claim whereas ub2calpd represents the benefits paid in the calendar year for the second claim. A 1 or 2 must always follow the ub or uc prefixes.

#### 1.3.1.1 Annualized model variables

iduiپرد	Predicted amount of UI received
iduirank	Predicted ranked likelihood of getting UI
imiuib	Unemployment Insurance/Employment Insurance benefits
idcuib	Converted UI benefit
imuibr	UI benefit recovery
imuidpfg	UI claimants has dependents flag
imuiydep	Number of dependents under 7 for family supplement (EI only)

#### 1.3.1.2 Claim History data (Database)

Note that the claim level variables must always include which claim is being referenced. Each person can have 2 claims. For example, uc1btyp represents the type of benefit for the first claim whereas uc2btyp represents the type of benefit for the second claim. A 1 or 2 must always follow the ub or uc prefixes.

ucstat	Claim status flag
ucbtyp	Claim type
ucmtyp	Main Claim type (majority of weeks)

ucern	Insurable weekly earnings
uceff	Effective weekly rate
ucexhas	Exhaustee flag
ucgotpa	Received paternity benefits
ucrpeat	Repeat claim flag
ucstart	Week claim established
uctpcng	Also received regular benefits
uctrnbr	Training benefit weekly rate
uctrnwk	Weeks of training benefits
ucothbr	Other benefits weekly rate
ucothwk	Weeks of other benefits
ucuer	Local unemployment rate (x10)
ucuro	Local unemployment rate (x10)-original value
ucweeks	Weeks of benefits
ucwork	Weeks of work prior to claim
uchrwk	Hours worked prior to claim
ucdivwk	Minimum divisor weeks
ucnere	New entrant re-entrant flag
ucy1	Weeks on UI in first year before claim
ucy2	Weeks on UI in second year prior to claim
ucy3	Weeks on UI in third year prior to claim
ucy4	Weeks on UI in fourth year prior to claim
ucy5	Weeks on UI in fifth year prior to claim

### 1.3.1.3 Claim data (modelled)

Note that the claim level variables must always include which claim is being referenced. Each person can have 2 claims. For example, ub1calpd represents the benefits paid in the calendar year for the first claim whereas ub2calpd represents the benefits paid in the calendar year for the second claim. A 1 or 2 must always follow the ub or uc prefixes.

ubcalpd	Benefits paid in calendar year
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ubcalwk	Weeks on claim in calendar year
ubcalfs	Family supplement paid in calendar year
ubclmpd	Benefits paid on claim
ubclmwk	Weeks on claim
ubclmfs	Family supplement paid on claim
ubeiwbp	Weeks of past EI benefits
ubern	Modelled insurable weekly earnings
ubp1	Week # of first payment
ubp1c	Week # of first payment (windowed)
ubp2	Week # of start of second phase
ubp2c	Week # of start of second phase (windowed)
ubp3	Week # of start of third phase
ubp3c	Week # of start of third phase (windowed)
ubp4	Week # of last payment
ubp4c	Week # of last payment (windowed)
ubp5	Week # of last other type of ui/ei payment
ubp5c	Week # of last other type of ui/ei payment (windowed)
ubp6	Week # of last training payment
ubp6c	Week # of last training payment (windowed)

## 1.3.2 Elderly Related

### 1.3.2.1 CPP/QPP

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

### 1.3.2.2 OAS

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

### 1.3.2.3 GIS/SPA

imigis	GIS benefits
imispa	Spouse's allowance
imigspa	GIS and spouse's allowance
imoldtyp	Type of GIS/SPA nuclear family
imgisinc	Individual's income for GIS/SPA reduction
imgistyp	Type of GIS entitlement
imgimax	Maximum amount of GIS
imspatyp	Type of SPA entitlement
imspamax	Maximum amount of SPA

#### **1.3.2.4 Provincial Elderly Programs**

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

### **1.3.3 Child Related**

#### **1.3.3.1 Federal Family Allowance**

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

#### **1.3.3.2 Provincial Family Allowance**

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

#### **1.3.3.3 Federal Child Tax Credit**

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

#### **1.3.3.4 Federal Child Tax Benefit**

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

#### **1.3.3.5 Newfoundland Child Benefit**

imncb	Newfoundland Child Benefit
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#### **1.3.3.6 New Brunswick Child Tax Benefit**

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

imnbwis	NB child tax Benefits WIS
<b>1.3.3.7</b>	<b>Nova Scotia Child Benefit</b>
imnscb	Nova Scotia Child Benefit
<b>1.3.3.8</b>	<b>Ontario Refundable Child Care Expense Tax Credit</b>
imoccea	Ont. Child Care Exp. credit allowed (Family)
<b>1.3.3.9</b>	<b>Saskatchewan Child Benefit and Employment Supplement</b>
imscb	Saskatchewan Child Benefit
imses	Saskatchewan Employment Supplement
<b>1.3.3.10</b>	<b>Alberta Family Employment Tax Credit</b>
imiafetc	Alberta Family Employment Tax Credit Benefits
<b>1.3.3.11</b>	<b>British Columbia Family Bonus</b>
imibcfb	B.C. Family Bonus
imibceib	B.C. Earned Income Benefit

### **1.3.4 Social Assistance**

idcsa	Converted social assistance
idisa	Social assistance income
idsapred	Predicted amount of SA received
idsarank	Predicted ranked likelihood of getting SA
imisa	Social assistance (or replacement program)
imfsa	Federal social assistance
impsa	Provincial social assistance

### **1.3.5 Federal Sales Tax Credit**

imfstc	Federal sales tax credit
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### **1.3.6 Other**

idinogv	Other government income (non-taxable)
iditogv	Other government income (taxable)
idivetp	Veterans pensions and allowances
idiworkc	Workers compensation benefits
iminsda	NS Direct Assistance Program
imheatrl	Federal relief for heating expenses
impheatr	Provincial Home Heating Fuel/Energy Rebate

## **1.4 Payroll Taxes**

imcqppc	CPP/QPP contributions
imuic	UIC contributions

imuicrf

UI EI contribution refund

## 1.5 Federal Income Taxes and credits

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

### 1.5.1 Calculation of Total Income

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

### 1.5.2 Deductions from Total Income, Net Income

These variables are used to calculate net income

#### 1.5.2.1 Individual Deduction Items

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

#### 1.5.2.2 Child Care Expense Calculation

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

idccet	Child care expenses associated with child
idccett	Child care expenses (Limit A, Form T778)
imccez	Is CCE zeroed?
imccec	Child care expenses claimed on behalf of child



imcceni	Consumable income with CCE not zeroed
imccezi	Consumable income with CCE zeroed

### **1.5.2.3 Total Deductions and net Income**

imdedft	Deductions from total income
iminet	Net income

### **1.5.3 Deductions from Net Income, Taxable Income**

The following variables are deducted from net income when calculating taxable income. Note that all of these deductions are not applied for any given taxation year.

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

### **1.5.4 Calculation of Personal Tax Credits**

#### **1.5.4.1 Basic, Age and Married**

imbtc	Basic personal tax credit
imbtes	Basic personal tax credit supplement
imatxc	Age tax credit
immartxc	Married tax credit claimed
imdepni	Dependant's net income
idothpe	Other dependant exemptions (305)
imothpe	Other dependant tax credit (306)

<b>1.5.4.2</b>	<b>Disability</b>
imdisatc	Disability tax credit
iddisslf	Disability amount for self (316)
iddisoth	Disability amount for dependants (318)
<b>1.5.4.3</b>	<b>Dependants</b>
imcemc	Child's equivalent to married credit
imctxc	Dependent children tax credits
imcche	Child's non-refundable credit
imchclm	Number of dependent children claimed
<b>1.5.4.4</b>	<b>Payroll Tax Credits</b>
imcppctc	CPP contributions tax credit
imcppse	CPP contributions deduction for self-emp
imuictc	UIC contributions tax credit
<b>1.5.4.5</b>	<b>Pension</b>
impentxc	Pension income tax credit
<b>1.5.4.6</b>	<b>Education</b>
idtuitn	Tuition fees (320)
imtutxc	Tuition tax credit
ideducm	Eligible months of education allowance
imedtxc	Education allowance tax credit
<b>1.5.4.7</b>	<b>Medical Expenses</b>
idmedgro	Medical expenses, gross (330)
immeda	Medical expenses allowed (computed)
immedatc	Medical expenses allowed tax credit
<b>1.5.4.8</b>	<b>Gifts and Charitable Donations</b>
idcgless	Taxable capital gains on gifts (339)
idcharit	Charitable donations (340)
idgifts	Gifts to Canada/provinces/culture (342)
imchara	Allowable charitable donations and gifts (calculated)
imchartc	Charitable donations tax credit
<b>1.5.4.9</b>	<b>Transferred Deductions/Credits</b>
imstxcrt	Tax credits transfered from spouse
imttxcrt	Total tax credits transfered
imctxcrt	Tax credits transferred from children
imedtrf	Education and tuition transfered to others
imedrev	Education and tuition transfered from others

## **1.5.5 Calculation of Refund or Balance Owing**

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

### **1.5.5.1 Calculation of Federal Tax**

imfedtax	Federal tax before tax credits
imtaxcr	Total tax credits
imatxcrt	Total tax credits applied
imbft	Basic federal tax

### **1.5.5.2 Schedule 1 Taxes**

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

### **1.5.5.3 Other Non-refundable Tax Credits**

idpolcon	Federal political contributions (409)
imfptc	Federal Political Contribution Tax Credit
iditc	Federal investment tax credits (412)
idlabtng	Gross Labour funds bought (413)
imlabtxc	Federal labour-sponsored funds tax credit
imoftea	Other federal tax credits applied (416)

### **1.5.5.4 Federal Surtax and Repayment of Social Benefits**

imfsur	Federal surtax
imfsurtr	Federal surtax reduction
imrepay	Social Benefits Repayments

### **1.5.5.5 Other Refundable Tax Credits**

imctc	Child tax credit
immedref	Refundable medical expense supplement (452)
imfortc	Federal other refundable tax credits
idgstreb	GST rebate (457)

### **1.5.5.6 Minimum Tax**

imamtdf	Difference due to minimum tax
imamtfg	Minimum tax flag
imamtinc	Net adjusted income used for minimum tax
imamtprv	Federal minimum tax concept used for provincial minimum tax
imminamt	Minimum Amount due to Federal Minimum Tax

### **1.5.5.7 Federal Tax Payable**

imtxf	Federal income tax payable
imfiler	Taxable filer status

### 1.5.5.8 Caregiver Tax Credit

imcgtc	Caregiver Tax Credit Level
imcgtcp	Dependant caregiver tax credit amount

## 1.6 Provincial Income Taxes and Credits

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

### 1.6.1 Shared Variables

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

#### 1.6.1.1 Tax on taxable income

impatxc	Prov Age amount tax credit
impatxcr	Prov total tax credits applied
impbtc	Prov Basic amount
impcgtc	Prov Caregiver Tax Credit Level
impcgtcp	Prov Dependant caregiver tax credit amount
impchrctc	Prov Charitable Donations tax credit
impcpptc	Prov CPP/QPP contributions tax credit
impctxct	Prov tax credits transfered from children
impdistc	Prov Disability tax credit

impdtxc	Provincial dividend tax credit
impdtxc	Prov Education tax credit
impmartc	Prov Married and Equivalent to Married tax credit
impmedtc	Prov Medical Expenses tax credit
impminco	Prov Minimum tax carryover
imppentc	Prov Pension Income tax credit
imprrtax	Prov gross provincial tax
impstxct	Prov tax credits transferred from spouse
imptaxcr	Prov total tax credits
impttxct	Prov total tax credits transfered
imptutxc	Prov Tuition tax credit
impuictc	Prov UI/EI contributions tax credit
imssstxc	Saskatchewan senior supplement tax credit
imsctxc	Saskatchewan Non-refundable child tax credit
imiotax	Ontario taxable income

## 1.6.2 Quebec

### 1.6.2.1 Net income

imqalexp	Quebec allowable employment expenses
imqstkdd	Quebec modelled Stock option deduction (249)
imqcapgt	Quebec taxable capital gains
imqdedea	Quebec employment allowance
imqdedft	Quebec deductions from total income
imqitot	Quebec total income
imtfa	Taxable family allowances
imqidivt	Quebec taxable dividends
imqinet	Quebec net income

### 1.6.2.2 Deductions/Credits

imqcpptc	Quebec CPP/QPP contributions tax credit
imqiloss	Quebec Modelled Business investment losses (243)
imqcapgx	Quebec modelled capital gains deduction (254)
imqdedfn	Quebec all deductions from net income
imqduetc	Quebec Dues Tax Credit
imqtca	Quebec tax credits applied
imqtotc	Quebec total tax credits
imqtuitc	Quebec Tuition Tax Credit
imquiectc	Quebec UI contributions tax credit
imqcppse	Quebec self-employ. QPP/ CPP Cont. deduction

#### 1.6.2.2.1 Age and Basic

imqatc	Quebec age tax credit
imqcalr	Quebec combined age, living alone, retirement credit

imqbtc	Quebec basic tax credit
<b>1.6.2.2.2</b>	<b>Medical and Charity credit</b>
imqchara	Quebec allowable charitable donations(calc)
imqmeda	Quebec medical expenses allowed
imqchatc	Quebec allowable charitable donations tax credit
<b>1.6.2.2.3</b>	<b>Health Services Fund</b>
imqhsfc	Quebec Health Services Fund Contributions
<b>1.6.2.2.4</b>	<b>Retirement income credit</b>
imqritic	Quebec retirement income tax credit
imqcalr	Quebec combined age, living alone, retirement credit
<b>1.6.2.2.5</b>	<b>Family related</b>
imqfs	Quebec family situation (1-5)
imqtct	Quebec tax credits transferable
imqtcts	Quebec tax credits transferred from spouse
imqftr	Quebec family tax reduction
<u>1.6.2.2.5.1</u>	<u>Child Care</u>
imqcea	Quebec child care expenses allowed (dedn)
imqcceni	Quebec net income for refundable cce credit calculation
imqccetc	Quebec refundable child care expenses Tax Credit
<u>1.6.2.2.5.2</u>	<u>Dependant</u>
imqdctc	Quebec dependent child tax credits
imqdepni	Quebec dependant's net income
imqdistc	Quebec disability tax credit
imqcchc	Quebec child's non-refundable credit
imqndc	Quebec number of dependent children
<u>1.6.2.2.5.3</u>	<u>Living alone/Married</u>
imqlatc	Quebec living alone tax credit
imqcalr	Quebec combined age, living alone, retirement credit
imqmtc	Quebec married tax credit
<b>1.6.2.3</b>	<b>Taxes</b>
imqdtxc	Quebec dividend tax credit
imqhsftc	Quebec Health Services Fund Cont.tax credit
imqitax	Quebec taxable income
imqsfflg	Quebec simplified tax form flag 0=general 1=simplified
<b>1.6.2.3.1</b>	<b>Alternative minimum tax</b>
imqamt	Quebec Minimum Tax Amount
imqamtfg	Quebec Minimum Tax flag
<b>1.6.2.3.2</b>	<b>Surtax and Anti-Poverty Fund</b>
imqapf	Quebec Anti-Poverty Fund
<b>1.6.2.3.3</b>	<b>Tax reduction</b>

imqittr Quebec income tested tax reduction  
imqei Quebec eligible income for tax reduction

### **1.6.2.4 Refundable Tax Credits**

**1.6.2.4.1 Consumer or sales tax credit**  
imqstr Quebec sales tax refund

**1.6.2.4.2 Family related credit**  
imqfatc Quebec Family Allowance Tax Credit

**1.6.2.4.3 Housing parent tax credit**  
imqhptc Quebec Home Parent Tax Credit level

**1.6.2.4.4 Property tax credit**  
imqptr Quebec property tax refund

**1.6.2.4.5 Tax credit for medical expenses**  
imqmedrc Quebec refundable tax credit for medical expenses

### **1.6.2.5 Federal tax abatement**

imqta Quebec tax abatement (total)  
imqtaa Quebec tax abatement (applied)  
imqtar Quebec tax abatement (refundable)

## **1.6.3 Ontario**

imonteht Ontario Employers Health Tax (Self-employed)  
imotxdv Ontario Taxpayer Dividend

## **1.6.4 Manitoba**

immanlrc Manitoba learning tax credit  
idmschpd Manitoba school taxes paid  
immhmas Manitoba Homeowners Assistance

## **1.6.5 Saskatchewan**

imsstc Saskatchewan refundable sales tax credit

## **1.7 Commodity Taxes**

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

### **1.7.1 Federal**

ctfcid Federal custom import duties  
ctfexd Federal excise duties  
ctfext Federal excise taxes

ctfgst	Federal GST
ctfmfg	Federal manufacturer's sales tax
ctfoen	Federal other energy taxes
cttxfc	Federal commodity taxes (total)
imtxfc	Federal commodity taxes

### 1.7.2 Provincial

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

### 1.7.3 Intermediate

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

### 1.7.4 Individual Tax and Expenditure Arrays

The calculation of commodity taxes is based on family expenditures which have been grouped into 48 categories corresponding to the system of national accounts (SNA) personal expenditure categories. The SPSM has four separate arrays of 48 variables each. The array elements in each array always correspond to the SNA personal expenditure categories. The variables then contain gross and net family expenditures, and federal and provincial commodity taxes.

#### 1.7.4.1 Gross Family Expenditures

fxio	I/O expenditure categories [array]
fxio0	Food and Non-alcoholic Beverages
fxio1	Alcoholic Beverages
fxio2	Tobacco
fxio3	Men's & Boy's Clothing



fxio4	Men's and Boys' Clothing Repair & Alteration
fxio5	Women's and Children's Clothing
fxio6	Women's Clothing Repair & Alteration
fxio7	Footwear
fxio8	Shoe Repair
fxio9	Gross Imputed Rent
fxio10	Gross Rent Paid
fxio11	Other Shelter Expenses
fxio12	Electricity
fxio13	Natural Gas
fxio14	Other Fuels
fxio15	Furniture and Floor Covering
fxio16	Upholstery and Furniture Repair
fxio17	Household Appliances
fxio18	Household Equipment Repairs
fxio19	Semi-durable Household Furnishings
fxio20	Non-durable Household Supplies
fxio21	Domestic and Child Care Services
fxio22	Other Household Services
fxio23	Medical Care
fxio24	Hospital Care and the like
fxio25	Accident and Sickness Insurance
fxio26	Drugs and Pharmaceutical Products
fxio27	New and Used (net) Motor Vehicles
fxio28	Motor Vehicles Parts and Accessories
fxio29	Motor Vehicle Repairs
fxio30	Motor Fuels and Lubricants
fxio31	Other Motor Vehicle Related Services
fxio32	Purchased Transportation
fxio33	Communications
fxio34	Recreation, Sporting and Camping Equip.
fxio35	Recreation Equipment Repair and Rentals
fxio36	Reading and Entertainment Supplies
fxio37	Recreational Services
fxio38	Educational and Cultural Services
fxio39	Jewelry and Watches
fxio40	Jewelry and Watch Repair
fxio41	Leather Goods & Other Personal Effects
fxio42	Toilet Articles and Cosmetics
fxio43	Personal Care
fxio44	Restaurants and Accommodation Services
fxio45	Financial, Legal & Other Services
fxio46	Operating Expenditures of Non-profit Orgs.
fxio47	Net Expenditure Abroad

#### **1.7.4.2 Net Family Expenditures**

ctnexp\_ Household expenditure net of taxes [array]

ctnexp0	Food and Non-alcoholic Beverages
ctnexp1	Alcoholic Beverages
ctnexp2	Tobacco
ctnexp3	Men's & Boy's Clothing
ctnexp4	Men's and Boys' Clothing Repair & Alteration
ctnexp5	Women's and Children's Clothing
ctnexp6	Women's Clothing Repair & Alteration
ctnexp7	Footwear
ctnexp8	Shoe Repair
ctnexp9	Gross Imputed Rent
ctnexp10	Gross Rent Paid
ctnexp11	Other Shelter Expenses
ctnexp12	Electricity
ctnexp13	Natural Gas
ctnexp14	Other Fuels
ctnexp15	Furniture and Floor Covering
ctnexp16	Upholstery and Furniture Repair
ctnexp17	Household Appliances
ctnexp18	Household Equipment Repairs
ctnexp19	Semi-durable Household Furnishings
ctnexp20	Non-durable Household Supplies
ctnexp21	Domestic and Child Care Services
ctnexp22	Other Household Services
ctnexp23	Medical Care
ctnexp24	Hospital Care and the like
ctnexp25	Accident and Sickness Insurance
ctnexp26	Drugs and Pharmaceutical Products
ctnexp27	New and Used (net) Motor Vehicles
ctnexp28	Motor Vehicles Parts and Accessories
ctnexp29	Motor Vehicle Repairs
ctnexp30	Motor Fuels and Lubricants
ctnexp31	Other Motor Vehicle Related Services
ctnexp32	Purchased Transportation
ctnexp33	Communications
ctnexp34	Recreation, Sporting and Camping Equip.
ctnexp35	Recreation Equipment Repair and Rentals
ctnexp36	Reading and Entertainment Supplies
ctnexp37	Recreational Services
ctnexp38	Educational and Cultural Services
ctnexp39	Jewelry and Watches
ctnexp40	Jewelry and Watch Repair
ctnexp41	Leather Goods & Other Personal Effects
ctnexp42	Toilet Articles and Cosmetics
ctnexp43	Personal Care
ctnexp44	Restaurants and Accommodation Services
ctnexp45	Financial, Legal & Other Services

ctnexp46 Operating Expenditures of Non-profit Orgs.  
ctnexp47 Net Expenditure Abroad

### **1.7.4.3 Net Family Expenditures – SNA Adjusted**

ctnsna_	Household expenditure net of taxes [array] -SNA adjusted
ctnsna0	Food and Non-alcoholic Beverages
ctnsna1	Alcoholic Beverages
ctnsna2	Tobacco
ctnsna3	Men's & Boy's Clothing
ctnsna4	Men's and Boys' Clothing Repair & Alteration
ctnsna5	Women's and Children's Clothing
ctnsna6	Women's Clothing Repair & Alteration
ctnsna7	Footwear
ctnsna8	Shoe Repair
ctnsna9	Gross Imputed Rent
ctnsna10	Gross Rent Paid
ctnsna11	Other Shelter Expenses
ctnsna12	Electricity
ctnsna13	Natural Gas
ctnsna14	Other Fuels
ctnsna15	Furniture and Floor Covering
ctnsna16	Upholstery and Furniture Repair
ctnsna17	Household Appliances
ctnsna18	Household Equipment Repairs
ctnsna19	Semi-durable Household Furnishings
ctnsna20	Non-durable Household Supplies
ctnsna21	Domestic and Child Care Services
ctnsna22	Other Household Services
ctnsna23	Medical Care
ctnsna24	Hospital Care and the like
ctnsna25	Accident and Sickness Insurance
ctnsna26	Drugs and Pharmaceutical Products
ctnsna27	New and Used (net) Motor Vehicles
ctnsna28	Motor Vehicles Parts and Accessories
ctnsna29	Motor Vehicle Repairs
ctnsna30	Motor Fuels and Lubricants
ctnsna31	Other Motor Vehicle Related Services
ctnsna32	Purchased Transportation
ctnsna33	Communications
ctnsna34	Recreation, Sporting and Camping Equip.
ctnsna35	Recreation Equipment Repair and Rentals
ctnsna36	Reading and Entertainment Supplies
ctnsna37	Recreational Services
ctnsna38	Educational and Cultural Services
ctnsna39	Jewelry and Watches
ctnsna40	Jewelry and Watch Repair

ctnsna41	Leather Goods & Other Personal Effects
ctnsna42	Toilet Articles and Cosmetics
ctnsna43	Personal Care
ctnsna44	Restaurants and Accommodation Services
ctnsna45	Financial, Legal & Other Services
ctnsna46	Operating Expenditures of Non-profit Orgs.
ctnsna47	Net Expenditure Abroad

#### **1.7.4.4 Federal Commodity Taxes**

cttxfc_	Federal commodity taxes [array]
cttxfc0	Food and Non-alcoholic Beverages
cttxfc1	Alcoholic Beverages
cttxfc2	Tobacco
cttxfc3	Men's & Boy's Clothing
cttxfc4	Men's and Boys' Clothing Repair & Alteration
cttxfc5	Women's and Children's Clothing
cttxfc6	Women's Clothing Repair & Alteration
cttxfc7	Footwear
cttxfc8	Shoe Repair
cttxfc9	Gross Imputed Rent
cttxfc10	Gross Rent Paid
cttxfc11	Other Shelter Expenses
cttxfc12	Electricity
cttxfc13	Natural Gas
cttxfc14	Other Fuels
cttxfc15	Furniture and Floor Covering
cttxfc16	Upholstery and Furniture Repair
cttxfc17	Household Appliances
cttxfc18	Household Equipment Repairs
cttxfc19	Semi-durable Household Furnishings
cttxfc20	Non-durable Household Supplies
cttxfc21	Domestic and Child Care Services
cttxfc22	Other Household Services
cttxfc23	Medical Care
cttxfc24	Hospital Care and the like
cttxfc25	Accident and Sickness Insurance
cttxfc26	Drugs and Pharmaceutical Products
cttxfc27	New and Used (net) Motor Vehicles
cttxfc28	Motor Vehicles Parts and Accessories
cttxfc29	Motor Vehicle Repairs
cttxfc30	Motor Fuels and Lubricants
cttxfc31	Other Motor Vehicle Related Services
cttxfc32	Purchased Transportation
cttxfc33	Communications
cttxfc34	Recreation, Sporting and Camping Equip.
cttxfc35	Recreation Equipment Repair and Rentals
cttxfc36	Reading and Entertainment Supplies

cttxfc37	Recreational Services
cttxfc38	Educational and Cultural Services
cttxfc39	Jewelry and Watches
cttxfc40	Jewelry and Watch Repair
cttxfc41	Leather Goods & Other Personal Effects
cttxfc42	Toilet Articles and Cosmetics
cttxfc43	Personal Care
cttxfc44	Restaurants and Accommodation Services
cttxfc45	Financial, Legal & Other Services
cttxfc46	Operating Expenditures of Non-profit Orgs.
cttxfc47	Net Expenditure Abroad

#### **1.7.4.5 Provincial Commodity Taxes**

cttxpc_	Provincial commodity taxes [array]
cttxpc0	Food and Non-alcoholic Beverages
cttxpc1	Alcoholic Beverages
cttxpc2	Tobacco
cttxpc3	Men's & Boy's Clothing
cttxpc4	Men's and Boys' Clothing Repair & Alteration
cttxpc5	Women's and Children's Clothing
cttxpc6	Women's Clothing Repair & Alteration
cttxpc7	Footwear
cttxpc8	Shoe Repair
cttxpc9	Gross Imputed Rent
cttxpc10	Gross Rent Paid
cttxpc11	Other Shelter Expenses
cttxpc12	Electricity
cttxpc13	Natural Gas
cttxpc14	Other Fuels
cttxpc15	Furniture and Floor Covering
cttxpc16	Upholstery and Furniture Repair
cttxpc17	Household Appliances
cttxpc18	Household Equipment Repairs
cttxpc19	Semi-durable Household Furnishings
cttxpc20	Non-durable Household Supplies
cttxpc21	Domestic and Child Care Services
cttxpc22	Other Household Services
cttxpc23	Medical Care
cttxpc24	Hospital Care and the like
cttxpc25	Accident and Sickness Insurance
cttxpc26	Drugs and Pharmaceutical Products
cttxpc27	New and Used (net) Motor Vehicles
cttxpc28	Motor Vehicles Parts and Accessories
cttxpc29	Motor Vehicle Repairs
cttxpc30	Motor Fuels and Lubricants
cttxpc31	Other Motor Vehicle Related Services
cttxpc32	Purchased Transportation

cttxpc33	Communications
cttxpc34	Recreation, Sporting and Camping Equip.
cttxpc35	Recreation Equipment Repair and Rentals
cttxpc36	Reading and Entertainment Supplies
cttxpc37	Recreational Services
cttxpc38	Educational and Cultural Services
cttxpc39	Jewelry and Watches
cttxpc40	Jewelry and Watch Repair
cttxpc41	Leather Goods & Other Personal Effects
cttxpc42	Toilet Articles and Cosmetics
cttxpc43	Personal Care
cttxpc44	Restaurants and Accommodation Services
cttxpc45	Financial, Legal & Other Services
cttxpc46	Operating Expenditures of Non-profit Orgs.
cttxpc47	Net Expenditure Abroad

## 1.8 Family Expenditures

### 1.8.1 Other FAMEX Variables

fxseqhv	FAMEX record sequence number
fxclohvh	FAMEX cloning factor
fxrecom	real estate commissions
fxipac	life ins prems and annuity contributions
fxgvpen	gvt pension plan contributions
fxpvpen	private pension plan contributions
fxcqp	cpp - qpp contributions
fxuic	UI contributions
fxintax	Income taxes
fxprtax	Property tax
fxtptax	Transfer of Property taxes
fxrfees	Registration and license fees
fxrrspt	Total RRSP contributions (FAMEX)
fxnes	Not elsewhere stated
fxncal	Net change in assets and liabilities
fxfabd	Account balancing difference
fxfomr	Other money receipts
fxpsave	Positive savings
fxnsave	Negative savings
fxsaldur	Sale of durables
fxrgvlot	ratio of spending on government lotteries

## 1.9 Summary (Memo) Variables

Memo items are variables that are calculated directly as sums and differences of other variables.

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

### 1.9.1 Household Balance

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

immemp	All employment income
imdeprni	Dependant's net income
imminv	Investment income
immkt	Market income
immoth	Other income
immtran	All transfer income
imtot	Total income
imdisp	Disposable income
immicons	Consumable income
imtax	All taxes
imnettr	Net transfers to person
imfoth	Federal other government income
imfothtr	Federal other trans income and ref. credits

### 1.9.2 Federal Balance

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

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

### 1.9.3 Provincial Balance

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

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

#### **1.9.4 Other Reporting Variables**

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

#### **1.10 Miscellaneous Variables**

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

##### **1.10.1 Glass Box Variables**

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

###### **1.10.1.1 Structures**

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

hd	Housing characteristics data [struct]
hh	Household structure
fx	FAMEX data [struct]
ct	Commodity tax variables [struct]



ctbase	Base commodity tax variables [struct]
ef	Economic family data [array]
cf	Census family data [array]
nf	Nuclear family data [array]
in	Individual data [array]
id	Individual SPSD variables [struct]
im	Individual variant result variables [struct]
imbase	Individual base result variables [struct]
ub	UI benefit structure
ub1	UI claim #1 results [struct]
ub2	UI claim #2 results [struct]
uc	UI claim structure
uc1	UI claim #1 data [struct]
uc2	UI claim #2 data [struct]
ic	Individual model control variables [struct]
uv	user variables [struct]

### 1.10.1.2 Pointers

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

nfin	First person in nuclear family [pointer]
nfinch	First child in nuclear family [pointer]
nfineld	Eldest person in nuclear family [pointer]
nfinspo	Spouse of eldest [pointer]
cfin	First person in census family [pointer]
cfinch	First child in census family [pointer]
cfineld	Eldest person in census family [pointer]
cfinspo	Spouse of eldest [pointer]

efin	First person in economic family [pointer]
idhh	Person's household [pointer]
idef	Person's economic family [pointer]
idcf	Person's census family [pointer]
idnf	Person's nuclear family [pointer]
idinspo	Person's spouse [pointer]

### 1.10.1.3 Variables

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

### 1.10.1.4 Other

imfill	filler array for modeled variables [array]
--------	--

## 1.10.2 Database

### 1.10.2.1 User Database Variables

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

idext	Extra numbers [array]
-------	-----------------------

### 1.10.2.2 Creation Flags

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

idieflag	Cloned institutionalized elderly person
idsynthi	Synthetic high income person

idcintim	Converted interest income (imputed)
idccqp	Converted CPP/CQP benefit
idcsa	Converted social assistance
idcuib	Converted UI benefit

### 1.10.3 Random Numbers

idrand	Random numbers [array]
--------	------------------------

### 1.10.4 Sample and Unit Count

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

### 1.10.5 Marginal Tax Rate

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

### 1.10.6 Low Income Analysis

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

### 1.10.7 SCF Publication Variables

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

idscfctc	Child tax credit
idscfcqp	CPP/QPP income (SCF)
idscfflg	SCF high-income preservation flag
idscfftc	Federal tax credit

idscfint	Interest income (SCF)
idscfoas	Old age security
idscfptc	Provincial tax credits as reported on SCF
idscfsa	Social assistance income (SCF)
idcfpub	SCF CF publication flag
idefpub	SCF EF publication flag
idscfuiib	Unemployment insurance benefits

## DESCRIPTION

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

## DESCRIPTION

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

## CROSS REFERENCE

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

## DESCRIPTION

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

## LEVELS

0	Married couple with no children
1	Married couple with young children

2	Married couple with only old children
3	Married couple, at least one is elderly
4	SPF with young children
5	SPF with old children
6	Unattached non-elderly individual
7	Unattached elderly individual

**cfin** First person in census family [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
txcalc	(i) Calculate federal income tax
txnfd	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
samod	(i) Compute social assistance or guarantees
cceopt	(i) zero CCE for young kids if optimal

**cfinch** First child in census family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first child in the current census family. Since the children in a

census family are arranged sequentially in memory, `cfin` is commonly used to initialize a working pointer used to process each child of a census family in turn. Note that children in census families need not be young. A census family child can be any age so long as he/she has never been married.

## CROSS REFERENCE

Function	Description
<code>txqcalc</code>	(i) Calculate income tax (Quebec)
<code>txccea</code>	(i) Compute child care expense allowance
<code>txhstr</code>	(i) Compute family-related deductions or credits
<code>txnfld</code>	(i) Compute provincial taxes for Newfoundland
<code>txpei</code>	(i) Compute provincial taxes for P.E.I.
<code>txns</code>	(i) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(i) Compute provincial taxes for New Brunswick
<code>txqccea</code>	(i) Compute child care expense allowance (Quebec)
<code>txqhstr</code>	(i) Compute family-related deductions or credits (Quebec)
<code>txont</code>	(i) Compute provincial taxes for Ontario
<code>txman</code>	(i) Compute provincial taxes for Manitoba
<code>txsask</code>	(i) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(i) Compute provincial taxes for Alberta
<code>txbc</code>	(i) Compute provincial taxes for British Columbia
<code>txctc</code>	(i) Compute child tax credit
<code>txfstc</code>	(i) Compute federal sales tax credit

**`cfineld`** Eldest person in census family [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
<code>txqcalc</code>	(i) Calculate income tax (Quebec)
<code>txccea</code>	(i) Compute child care expense allowance

txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqccea	(i) Compute child care expense allowance (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

**cfinspo** Spouse of eldest [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txccea	(i) Compute child care expense allowance
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqccea	(i) Compute child care expense allowance (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit



**cfnadult**            Number of adults in census family

---

## DESCRIPTION

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

**cfnchild**            Number of children (including 18+)

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txhstr	(i) Compute family-related deductions or credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

**cfnearn**            Number of earners in census family

---

## DESCRIPTION

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

specified in the EARNMIN parameter.

**cfneld**                      Number of elderly in census family

---

## DESCRIPTION

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

**cfnkids**                      Number of children in census family

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txccea	(i) Compute child care expense allowance
txqccea	(i) Compute child care expense allowance (Quebec)
txont	(i) Compute provincial taxes for Ontario
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(i) Compute provincial taxes for British Columbia
cceopt	(i) zero CCE for young kids if optimal

**cfnpers**                      Number of persons in census family

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
samod	(i) Compute social assistance or guarantees
cceopt	(i) zero CCE for young kids if optimal

**cfsexeld** Sex of eldest in census family

---

## DESCRIPTION

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

## LEVELS

0	Male
1	Female

**cfspoflg** Census family contains married couple

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txccea	(i) Compute child care expense allowance
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqccea	(i) Compute child care expense allowance (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

## LEVELS

0	No spouse present
1	Spouse present

**cftype** Census family type

---

## DESCRIPTION

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

## LEVELS

0	With Kids, 1 Adult
1	With Kids, 2+ Adult
2	With Elderly, 1 Adult
3	With Elderly, 2+ Adult
4	Other, 1 Adult
5	Other, 2+ Adult

**ct** Commodity tax variables [struct]

---

## DESCRIPTION

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

**ctbase** Base commodity tax variables [struct]

---

## DESCRIPTION

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

**ctdfexp** Deflated expenditure (tax exclusive)

---

## DESCRIPTION

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

**ctfcid** Federal custom import duties

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctfexd</b>	Federal excise duties

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctfext</b>	Federal excise taxes

---

## DESCRIPTION

This analysis variable contains the value of federal excise duties associated with the

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctfgst</b>	Federal GST

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctfmfg</b>	Federal manufacturer's sales tax

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctfoen</b>	Federal other energy taxes

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctishrh</b>	Shared income concept (FAMEX)

---

## DESCRIPTION

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

All of the ct variables (originally calculated based on the FAMEX data) are then scaled proportionately by the ratio of SPSM shared income to FAMEX shared income. Conceptually, shared income is equal to disposable income plus other money receipts plus dissavings plus proceeds from the sale of assets. Equivalently, shared income is total



expenditures on goods and services (including commodity taxes) plus positive savings. The shared income concept corresponding to SPSM income is found at the individual level in the variable imishri.

## CROSS REFERENCE

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

<b>ctlprop</b>	Local property taxes on owned dwellings
----------------	---

---

## DESCRIPTION

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

## CROSS REFERENCE

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

<b>ctnes</b>	Household expenditure not elsewhere specified
--------------	---

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctnexp</b>	Household expenditure net of taxes

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(i) Compute commodity taxes for individuals and households
<b>ctnexp_</b>	Household expenditure net of taxes [array]

---

## DESCRIPTION

This household level variable contains all expenditure components net of their original commodity taxes in each of the 48 household expenditure categories after applying the tax removal parameter CTTXRM.

## CROSS REFERENCE

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

## DESCRIPTION

This household level variable contains all expenditure components net of their original commodity taxes after applying the tax removal parameter CTTXRM and adjusted to SNA level with the factor CTFAMSNA.

## CROSS REFERENCE

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

**ctnsna\_** Household expenditure net of taxes [array] -SNA adjusted

---

## DESCRIPTION

This household level variable contains all expenditure components net of their original commodity taxes in each of the 48 household expenditure categories after applying the tax removal parameter CTTXRM and adjusted to SNA level with the factor CTFAMSNA.

## CROSS REFERENCE

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

**ctothmon** Household money from other sources

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(i) Compute commodity taxes for individuals and households
<b>ctpamu</b>	Provincial amusement tax

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctpgas</b>	Provincial gasoline tax

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**ctplgl** Provincial liquor gallonage taxes

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**ctpplq** Provincial profits on liquor commissions

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctprov</b>	Province for COMTAX calculations

---

## DESCRIPTION

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

The ctprov variable records the province associated with the current calculated commodity tax variables, and only if this value differs from the province of the current SPSD household is recalculation performed. As the discussion above makes clear, ctprov is an internal working variable, and should not be used for output or analysis purposes. Use the hdprov variable to perform tabulations or produce other output by province.

## CROSS REFERENCE

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

## LEVELS

0	Newfoundland
1	P.E.I.
2	Nova Scotia
3	New Brunswick
4	Quebec

5	Ontario
6	Manitoba
7	Saskatchewan
8	Alberta
9	B.C.

**ctprst** Provincial retail sales tax

---

**DESCRIPTION**

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

**CROSS REFERENCE**

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

**ctptob** Provincial tobacco tax

---

**DESCRIPTION**

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

**CROSS REFERENCE**

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

**ctsave** Household savings

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>ctseqhv</b>	FAMEX record sequence number

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
<b>cttxfc</b>	Federal commodity taxes (total)

---

## DESCRIPTION

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



## CROSS REFERENCE

Function	Description
ctmod	(i) Compute commodity taxes for individuals and households
<b>cttxfc_</b>	Federal commodity taxes [array]

---

## DESCRIPTION

This array of analysis variables contains all federal commodity taxes associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
<b>cttxpc</b>	Provincial commodity taxes (total)

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ctmod	(i) Compute commodity taxes for individuals and households
<b>cttxpc_</b>	Provincial commodity taxes [array]

---

## DESCRIPTION

This array of analysis variables contains all provincial commodity taxes associated with the consumption pattern in each of the 48 household expenditure categories.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
<b>ef</b>	Economic family data [array]

---

## DESCRIPTION

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

<b>efageeld</b>	Age of eldest in economic family
-----------------	----------------------------------

---

## DESCRIPTION

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

<b>efin</b>	First person in economic family [pointer]
-------------	---

---

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first person in the current economic family. Since persons in

an economic family are arranged sequentially in memory, efin can be used to initialize a working pointer used to process each person of an economic family in turn.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
memo2	(o) Compute consumable income, etc.

**efnadult**            Number of adults in economic family

---

## DESCRIPTION

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

**efnearn**            Number of earners in economic family

---

## DESCRIPTION

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

**efneld**            Number of elderly in economic family

---

## DESCRIPTION

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

**efnkids**                      Number of children in economic family

---

## DESCRIPTION

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

**efnppers**                      Number of persons in economic family

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**efpovthr**                      Economic family low income threshold

---

## DESCRIPTION

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

**efsexeld**                      Sex of eldest in economic family

---

## DESCRIPTION

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

## LEVELS

0	Male
1	Female

**efspoflg** Economic family contains married couple

---

## DESCRIPTION

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

## LEVELS

0	No spouse present
1	Spouse present

**eftype** Economic family type

---

## DESCRIPTION

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

## LEVELS

0	With Kids, 1 Adult
1	With Kids, 2+ Adult
2	With Elderly, 1 Adult
3	With Elderly, 2+ Adult
4	Other, 1 Adult
5	Other, 2+ Adult

**fx** FAMEX data [struct]

---

## DESCRIPTION

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

**fxclohhv** FAMEX cloning factor

---

## DESCRIPTION

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

Source:

Derived during the Expenditure Vector Stochastic Match process.

## CROSS REFERENCE

Function	Description
fmxopen	(io) Routines for reading FAMEX (.fxv) file
<b>fxcqp</b>	cpp - qpp contributions

---

## DESCRIPTION

CPP/QPP contributions made by households during the survey calendar year.

Source:

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

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading FAMEX (.fxv) file
<b>fxfabd</b>	Account balancing difference

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading FAMEX (.fxv) file
<b>xfomr</b>	Other money receipts

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

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

**fxgvpen** gvt pension plan contributions

---

## DESCRIPTION

Government pension plan contributions made by households during the survey calendar year.

Source:

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

## CROSS REFERENCE

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

**fxintax** Income taxes

---

## DESCRIPTION

Income taxes paid on income received during or prior to the survey calendar year, as well as gift and foreign taxes.

Source:

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



## CROSS REFERENCE

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

**fxio** I/O expenditure categories [array]

---

## DESCRIPTION

This array of analysis variables contains, for each consumption category, household expenses on that category, inclusive of commodity taxes, in the base survey year. Note that no adjustment to the SPSM computed income occurs, as in the case for the \*ct\* variables. The detailed constitution of each of the 48 categories follows in the description of the individual components \*fxio0\* through \*fxio47\*. These categories, defined as aggregates of more detailed FAMEX variables, have designed to agree as closely as possible with the 48 Consumer Expenditure categories used in the System of National Accounts and the Input-Output tables.

## CROSS REFERENCE

Function	Description
fmxopen	(io) Routines for reading FAMEX (.fxv) file
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
txnfld	(i) Compute provincial taxes for Newfoundland
ctmod	(i) Compute commodity taxes for individuals and households

**fxipac** life ins prems and annuity contributions

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**fxncal** Net change in assets and liabilities

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

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

**fxnes** Not elsewhere stated

---

## DESCRIPTION

This analysis variable includes expenditures on the following items:

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

Source:

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

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading FAMEX (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households
<b>fxnsave</b>	Negative savings

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading FAMEX (.fxv) file
ctmod	(i) Compute commodity taxes for individuals and households
<b>fxprtax</b>	Property tax

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

Function	Description
fmfxopen	(o) Routines for reading FAMEX (.fxv) file
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
ctmod	(i) Compute commodity taxes for individuals and households

**fxpsave** Positive savings

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**fxpvpen** private pension plan contributions

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

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

**fxrecom** real estate commissions

---

## DESCRIPTION

This variable indicates household expenditures on real estate commissions.

Source:

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

## CROSS REFERENCE

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

**fxrfees** Registration and license fees

---

## DESCRIPTION

Household expenditure on registration and license fees.

Source:

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

## CROSS REFERENCE

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

**fxrgvlot** ratio of spending on government lotteries

---

## DESCRIPTION

This is the ratio of government lotteries over all recreational services (fxio37) when divided by 1000.

## CROSS REFERENCE

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

**fxrrspt** Total RRSP contributions (FAMEX)

---

## DESCRIPTION

Total RRSP contributions.

Source:

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

## CROSS REFERENCE

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

## DESCRIPTION

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

## CROSS REFERENCE

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

**fxseqhv** FAMEX record sequence number

---

## DESCRIPTION

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

Source:

Calculated during SPSD Sub-sample Stratification Process.

## CROSS REFERENCE

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

**fxtptax** Transfer of Property taxes

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

Function	Description
fmxopen	(o) Routines for reading FAMEX (.fxv) file
txhexp	(i) Compute and pro-rate household taxes, rent, etc.
ctmod	(i) Compute commodity taxes for individuals and households

**fxuic** UI contributions

---

## DESCRIPTION

Expenditures on unemployment insurance premiums.

Source:

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

## CROSS REFERENCE

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

**fxvrecs** FAMEX records

---

## DESCRIPTION

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



## DESCRIPTION

This structure holds information on housing characteristics and household level variables. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. All of the variables beginning with the prefix **hd** are members of this structure.

## DESCRIPTION

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

## CROSS REFERENCE

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

## DESCRIPTION

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

Source:

Derived during the SPSD Duplication process.

## CROSS REFERENCE

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

**hdevmv** Expenditure Vector Matching Variable

---

## DESCRIPTION

This variable helps in defining household categories for analysis of consumption expenditures and taxes. For more information see Family Expenditure Survey Data Imputations in *Database Creation Guide*.

## CROSS REFERENCE

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

**hdfrstfx** First household in FAMEX group flag

---

## DESCRIPTION

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

## CROSS REFERENCE

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

## LEVELS

0	False
1	True

**hdlastfx** Last household in FAMEX group flag

---

## DESCRIPTION

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

## CROSS REFERENCE

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

## LEVELS

0	False
1	True

**hdnadult** Number of adults in household

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
<b>hdnearn</b>	Number of earners in household

---

## DESCRIPTION

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

<b>hdneld</b>	Number of elderly in household
---------------	--------------------------------

---

## DESCRIPTION

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

<b>hdnfxv</b>	FAMEX records
---------------	---------------

---

## DESCRIPTION

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

<b>hdnkids</b>	Number of children in household
----------------	---------------------------------

---

## DESCRIPTION

This class variable counts the number of persons aged under 18 who have never been married

in the household.

## CROSS REFERENCE

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

**hdnpers**            Number of persons in household

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txqhstr	(i) Compute family-related deductions or credits (Quebec)

**hdnscf**            SCF records

---

## DESCRIPTION

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

**hdnspsd**            SPSD records

---

## DESCRIPTION

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

**hdprov** Province

---

## DESCRIPTION

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

Source:

SCF, SPSD randomization process.

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

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

## CROSS REFERENCE

Function	Description
<code>fmxopen</code>	(i) Routines for reading FAMEX (.fxv) file
<code>adj</code>	(io) Perform SPSD database adjustment
<code>ui</code>	(i) Compute UI benefits
<code>famod</code>	(i) Compute family allowance
<code>txinet</code>	(i) Compute net income
<code>txcalc</code>	(i) Calculate federal income tax
<code>txprov</code>	(i) Compute provincial taxes
<code>txhhexp</code>	(i) Compute and pro-rate household taxes, rent, etc.
<code>gist</code>	(i) Compute Provincial GIS top-ups for elderly

samod	(i) Compute social assistance or guarantees
txctc	(i) Compute child tax credit
ctmod	(i) Compute commodity taxes for individuals and households
cceopt	(i) zero CCE for young kids if optimal

## LEVELS

0	Newfoundland
1	P.E.I.
2	Nova Scotia
3	New Brunswick
4	Quebec
5	Ontario
6	Manitoba
7	Saskatchewan
8	Alberta
9	B.C.

**hdseqhh** Household sequence number

---

## DESCRIPTION

Sequence number indicating the order of households.

Source:

SPSD systemics. Re-ordering of file sequence

## CROSS REFERENCE

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

**hdsexeld** Sex of eldest in household

---

## DESCRIPTION

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

## LEVELS

0	Male
1	Female

**hdspoflg** Household contains married couple

---

## DESCRIPTION

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

## LEVELS

0	No spouse present
1	Spouse present

**hdtenur** Tenure

---

## DESCRIPTION

This refers only to the dwellings occupied by the respondent at the time of the survey. The level for owned does not distinguish between owned with or without mortgage. In most cases this item refers to the dwelling and property. However, for farm households, the item refers to the dwelling only, and for condominium owners, the item refers to the dwelling and not the condominium complex.

Source: SCF

## CROSS REFERENCE

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



gist (i) Compute Provincial GIS top-ups for elderly

## LEVELS

0	Owned
1	Rented

**hdtppval** Current value of adjustment (TP facility)

---

## DESCRIPTION

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

**hdtype** Household type

---

## DESCRIPTION

This class variable gives a general purpose way of classifying family units based on the number of adults, kids and elderly in the unit. Note that in the scheme given below, the presence of kids takes precedence over the presence of elderly for families with both kids and elderly. Kids are persons aged under 18 who have never been married, Adults are persons aged 18 or over (including elderly), and elderly are persons aged 65 or over.

## LEVELS

0	With Kids, 1 Adult
1	With Kids, 2+ Adult
2	With Elderly, 1 Adult
3	With Elderly, 2+ Adult
4	Other, 1 Adult
5	Other, 2+ Adult

**hdunits** Unit count

---

## DESCRIPTION

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

**hdurb**                      Size of urban area

---

## DESCRIPTION

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

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

A complementary randomization of province is described in hdprov.

Source:

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

## CROSS REFERENCE

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

## LEVELS

0	>500,000
1	100,000-499,999
2	30,000-99,999
3	<30,000
4	Rural

**hdwgtfx** Sum of household weight for FAMEX group

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**hdwgthh** Household weight

---

## DESCRIPTION

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

Source:

SPSD Weight Adjustment Process (Raking)

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

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

## CROSS REFERENCE

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

**hdwgthhs** Sub-sample adjusted household weight

---

## DESCRIPTION

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

**hh** Household structure

---

## DESCRIPTION

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

**hhncf** Number of census families in household

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
txccea	(i) Compute child care expense allowance
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqcea	(i) Compute child care expense allowance (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
samod	(i) Compute social assistance or guarantees
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
cceopt	(i) zero CCE for young kids if optimal

## LEVELS

0	0
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19

20	20
21	21
22	22
23	23
24	24
25	25

**hhnef**                      Number of economic families in household

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**hhnin**                      Number of individuals in household

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**hhnf**                      Number of nuclear families in household

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
famod	(i) Compute family allowance
txinet	(i) Compute net income
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit

**ic** Individual model control variables [struct]

---

## DESCRIPTION

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

**icmaramt** Amount of SPSD income adjustment

---

## DESCRIPTION

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

**icmarinc** Income after adjustment

---

## DESCRIPTION

This variable is not directly accessible to the user, but is documented here for completeness.



It is used in the implementation of the marginal tax rate facility.

**icmarold** Saved old SPSD income before adjustment

---

## DESCRIPTION

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

**icninco** Saved no income flag before adjustment

---

## DESCRIPTION

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

## LEVELS

0	Some income
1	No income

**icrolled** Individual already rolled up flag

---

## DESCRIPTION

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

## LEVELS

0	False
1	True

**icselect** Individual selected flag

---

## DESCRIPTION

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

## LEVELS

0	Not selected
1	Selected

**ictpflg** Person will be changed (TP facility)

---

## DESCRIPTION

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

## LEVELS

0	Not selected for TP facility
1	Selected for TP facility

**id** Individual SPSD variables [struct]

---

## DESCRIPTION

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

**idadded** Additional deductions from net income (256)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idage** Age

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

Function	Description
fmspopen	(i) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
famod	(i) Compute family allowance
oas	(i) Compute OAS for elderly
txinet	(i) Compute net income
txcea	(i) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txhstr	(i) Compute family-related deductions or credits

txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqccea	(i) Compute child care expense allowance (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
samod	(i) Compute social assistance or guarantees
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
cceopt	(i) zero CCE for young kids if optimal

**idalexp** Other allowable employment expenses (229)

---

## DESCRIPTION

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

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

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

Source:

Imputed from the Green Book (Revenue Canada's Taxation Statistics publication) separately for high income filers and all other filers.

## CROSS REFERENCE

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

## DESCRIPTION

This variable represents the calculated amount a filer may be eligible to claim if there were reported capital gains, prior to the application of the capital gains inclusion rate (CAPGIR). Corresponds to Line 254 of the General Tax Guide.

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

## DESCRIPTION

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

Source:

Imputed separately from the Green Book for high income filers and all other filers.

## CROSS REFERENCE

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

## DESCRIPTION

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

Source:

Please see the [Database Creation Guide](#) for more information.

## CROSS REFERENCE

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

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

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

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
fmspopen	(i) Routines to read SPSP file (.spd)
<b>idcf</b>	Person's census family [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txns	(i) Compute provincial taxes for Nova Scotia
txbc	(i) Compute provincial taxes for British Columbia
<b>idcfpub</b>	SCF CF publication flag

---

## DESCRIPTION

The activation of this flag allows for the replication of published SCF census family

quantities for the base year.

Source:  
SCF.

## CROSS REFERENCE

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

## LEVELS

0	Not in SCF CF publication
1	In SCF CF publication

**idcfrh** Relationship to census family head

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txcalc	(i) Calculate federal income tax
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqitax	(i) Compute taxable income and individual credits (Quebec)



txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly
cceopt	(i) zero CCE for young kids if optimal

## LEVELS

0	Head
1	Spouse
2	Child

**idcfseq** Census family sub-sequence number

---

## DESCRIPTION

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

Source:  
SPSD Systemics. Re-ordering of file sequence

## CROSS REFERENCE

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

**idcgless** Taxable capital gains on gifts (339)

---

## DESCRIPTION

This represents the value of taxable capital gains minus the capital gains deduction on gifts of capital property. The value for allowable charitable donations is the lesser of idcharit and CHATNF times net income plus 1-CHATNF times this variable.

## CROSS REFERENCE

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

**idcharit** Charitable donations (340)

---

## DESCRIPTION

This represents the total gross amount of charitable donations which can be claimed to a maximum of CHATNF percent of net income plus (1-CHATNF) percent of idcgless. This includes donations made during the base year as well as donations made in the previous 5 years that were not previously claimed. The net amount corresponds to Line 340 of the General Tax Guide.

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idcintim** Converted interest income (imputed)

---

## DESCRIPTION

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

## CROSS REFERENCE

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

## LEVELS

0	Original
1	Converted

**idcloss** Allowable other years capital loss (253)

---

## DESCRIPTION

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

Source:

Imputed from the Green Book file separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idcluflg** Common-Law union flag

---

## DESCRIPTION

See source and codes below.

Source:

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

## CROSS REFERENCE

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

## LEVELS

0	Not common law
1	Common law

**idcount** Person count

---

## DESCRIPTION

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

**idcsa** Converted social assistance

---

## DESCRIPTION

This variable indicates if the individual had social assistance which was converted from zero to a non-zero value using the rank order method of conversion. Note that the actual value of social assistance (idisa) reflects the choice made in the IMPSAOPT adjustment parameter. Please see the [Database Creation Guide](#) for more information.

## CROSS REFERENCE

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

## LEVELS

0	Original
1	Converted

**idcuib**                      Converted UI benefit

---

## DESCRIPTION

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

## CROSS REFERENCE

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

## LEVELS

0	Original
1	Converted

**iddalimo**                      Alimony paid (220)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**iddisab**            Disability status

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txcalc	(i) Calculate federal income tax
txnfd	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta

txbc (i) Compute provincial taxes for British Columbia

## LEVELS

0 Not disabled  
1 Disabled

**iddisoth** Disability amount for dependants (318)

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**iddisslf** Disability amount for self (316)

---

## DESCRIPTION

The disability amount one is allowed to claim for themselves. Corresponds to Line 316 of

the General Tax Guide.

Source:

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

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**iddues** Union and professional dues (212)

---

## DESCRIPTION

Union and professional dues claimed. This item corresponds to Line 212, General Tax Guide. In Quebec, it is used as a deduction only when QDUESOPT is set to 1.

See also: imqduetc.

Source:

Imputed from the Green Book for all filers.

## CROSS REFERENCE

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



txqinet (i) Compute net income (Quebec)

**idedlev** Educational level

---

## DESCRIPTION

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

Source:  
SCF, Derived.

## CROSS REFERENCE

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

## LEVELS

0	Grade 8 or lower
1	9 or 10 Years
2	11-13 did not graduate from high school
3	11-13 graduated from high school
4	Some post-secondary, no degree, certificate, or diploma
5	Post-Secondary certificate or diploma (includes trade vocational)
6	University Degree

**ideducm** Eligible months of education allowance

---

## DESCRIPTION

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

Source:  
This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txccea	(i) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**idef** Person's economic family [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**idefpub** SCF EF publication flag

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

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

## LEVELS

0	Not in SCF EF publication
1	In SCF EF publication

**idefrh** Relationship to economic family head

---

## DESCRIPTION

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

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

## CROSS REFERENCE

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

## LEVELS

0	Head
1	Spouse
2	Child(-in-Law)
3	Other

**idfseq** Economic family sub-sequence number

---

## DESCRIPTION

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

Source:

SPSD Systemics. Randomized re-ordering of file sequence

## CROSS REFERENCE

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

**idemplo** Employee home relocation loan dedn (248)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idestat** Educational status

---

## DESCRIPTION

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

Source:  
SCF

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txns	(i) Compute provincial taxes for Nova Scotia
txqhstr	(i) Compute family-related deductions or credits (Quebec)

## LEVELS

0	Not in School or N/A
1	School Full-Time
2	School Part-Time

**idexplor** Exploration and development expenses (224)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idext** Extra numbers [array]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idfdsft</b>	Foreign tax credit applied to surtax (511)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax
<b>idforavg</b>	Forward averaging amount withdrawal (237)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
<b>idforinc</b>	Net foreign income (508)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax
<b>idfortx</b>	Foreign tax paid (507)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txcalc	(i) Calculate federal income tax
<b>idgifts</b>	Gifts to Canada/provinces/culture (342)



---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idgstreb** GST rebate (457)

---

## DESCRIPTION

This is the employee and partner GST rebate. People can claim a rebate of the GST if they deducted expenses as an employee or partner.

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idhh** Person's household [pointer]

---

## DESCRIPTION

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

**idhhrh** Relationship to head of household

---

## DESCRIPTION

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

Source:  
SCF

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.
ctmod	(i) Compute commodity taxes for individuals and households

## LEVELS

0	Head EF#1
1	Spouse EF#1
2	Other EF#1
3	Head EF#>1
4	Spouse EF#>1
5	Other EF#>1
6	Unattached

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idialimo** Alimony income received

---

## DESCRIPTION

This variable has been zeroed out for this release. The value of alimony income can be found in other taxable income, iditoth.

Source:

## CROSS REFERENCE

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

**idicapg** Capital gains (actual)

---

## DESCRIPTION

This variable represents the actual capital gains or the actual capital losses and corresponds to Line 127, General Tax Guide. It is derived from the Greenbook by taking taxable capital gains or allowable capital losses and multiplying them times one over the capital gains inclusion rate. The inclusion rate is appropriate to the year of the administrative data.

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

<b>idicqp</b>	CPP/QPP income (114)
---------------	----------------------

---

## DESCRIPTION

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

Source:

SCF

## CROSS REFERENCE

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

txqinet	(i) Compute net income (Quebec)
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
memo1	(i) Compute memo items for reporting

## **idivid** Dividend income (actual)

---

### **DESCRIPTION**

The SPSD Value of Dividends is composed of two slightly different concepts of Dividends. For persons who are not high income filers Dividends are as reported on the SCF which represent actual dividend payments from all types of domestic and foreign stocks. Excluded are cash dividends from life insurance policies and regular income from an estate or trust fund.

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

Source:

For individuals who are not high income filers the original SCF value is used. For high income filers the value is imputed from the Green Book.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfd	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly
memo1	(i) Compute memo items for reporting

## DESCRIPTION

This flag indicates if the current individual is a synthetic individual meant to represent an institutionalized elderly person. See the [Database Creation Guide](#) for more information.

## CROSS REFERENCE

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

## LEVELS

0	Non-Institutional
1	Institutional

## DESCRIPTION

For persons who are not high income filers the value is as reported on the SCF which represents gross cash wages and salaries net of taxable allowances and benefits provided by employers such as free lodging, bursaries, travelling expenses of spouse and so forth. Also included are earnings of farm labourers, newspaper carriers, cleaning persons, baby-sitters and general handypersons as well as the commissions of sales persons on commission who worked for only one company at a time if they did not pay for an office and staff of their own.

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

Source:

For individuals who are not high income filers, the SCF value is used. For high income filers, the value is imputed from the Green Book.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txccea	(i) Compute child care expense allowance
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqccea	(i) Compute child care expense allowance (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
txctc	(i) Compute child tax credit
memo1	(i) Compute memo items for reporting

**idiint** Interest income (121)

---

## DESCRIPTION

The SCF value of interest is attributed to individuals who are not high income filers and represents all interest received on deposits in banks, credit unions, trust companies, etc., and on all kinds of Bonds and saving certificates. Interest received from outside Canada is also included.

The Green Book value for interest is imputed to individuals who are high income filers and represents net rental income, Bond interest, bank interest, mortgage interest and trust income that is eligible investment income, dividends and the taxable portion of annuity income.

A comparison of the Green Book and the SCF indicates that some interest income is missing on the SCF. A comparison of mean amounts between the two databases suggests that the discrepancy is the result of a certain amount of non-reporting of interest income on the SCF.

Accordingly, for certain records, a non-zero interest income is imputed based on distributions derived from the Green Book. This imputed value replaces the 0 value recorded on the SCF. Records which have been converted in this way can be identified using the idcintim variable.

Source:

For individuals who are not high income filers, the SCF value is used. For high income filers the value is imputed from the Green Book.

## CROSS REFERENCE

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

**idiloss** Business investment losses (217)

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

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

**idimmi** Years since immigration



---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

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

**idind** Industry

---

## DESCRIPTION

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

Source:

SCF. Recoded from SCF original.

## CROSS REFERENCE

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

## LEVELS

0	Never Worked
1	Agriculture

2	Other Primary
3	Manufacturing, Non-durables
4	Manufacturing, Durables
5	Construction
6	Transportation & Communication
7	Wholesale Trade
8	Retail Trade
9	Finance, Insce., Real Estate
10	Community Services
11	Personal Services
12	Business & Misc. Services
13	Public Administration
14	Worked >5 Years Ago

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

---

**DESCRIPTION**

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

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

Source:

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

**CROSS REFERENCE**

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

**idinoth** Other money income (non-taxable)

---

**DESCRIPTION**

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

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

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

Source:

SCF. Other Money Income minus Taxable Other Money Income.

## CROSS REFERENCE

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

**idinseq** Individual sub-sequence number

---

## DESCRIPTION

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

Source:

SPSD Systemics. Re-ordering of file sequence

## CROSS REFERENCE

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

**idinspo** Person's spouse [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
txcalc	(i) Calculate federal income tax
txns	(io) Compute provincial taxes for Nova Scotia
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly

**idoinv** Other investment income with net rental

---

## DESCRIPTION

The SCF value of Other Investment Income is attributed to individuals who are not high income filers and represents Net Rents from real estate including rents from leased farmland, interest from loans and mortgages, regular income from an estate or trust fund, and cash dividends received from life insurance policies.

The Green Book value of Other Investment Income is imputed to individuals who are high income filers and represents mortgage interest and income from trusts that is ineligible for the interest income deduction, other Canadian investment income such as royalties except for any portion segregated as "Dividends from taxable Canadian corporations", and foreign investment income.

Source:

For individuals who are not high income filers, the SCF value is used. For high income filers

the value is imputed from the Green Book.

## CROSS REFERENCE

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

**idipens** Pension income (115)

---

## DESCRIPTION

The SCF value of pension income is attributed to individuals who are not high income filers and includes:

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

The Green Book value of pension income is imputed to high income filers and includes:

- Other pensions or superannuations (line 115)
- income from registered retirement income funds
- income from foreign pensions
- annuity income
- annuity payments from RRSPs

Source:

For individuals who are not high income filers, the SCF value is used. For high income filers the value is imputed from the Green Book.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txitax	(i) Compute taxable income and individual credits
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
memo1	(i) Compute memo items for reporting

**idisa** Social assistance income

---

## DESCRIPTION

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

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

Source:  
SCF.

## CROSS REFERENCE

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

**idisefm** Self-employed income - farming

---

## DESCRIPTION

The SPSD Value of Net Income From Farm Self-Employment is composed of Gross Income minus costs and expenses. Items of a capital nature (e.g., new buildings) are excluded from expenses. Also included in this item are government farm supplementary payments.

Source:

For persons who are not high income filers the value is as reported on the SCF and for high income filers the value is imputed from the Green Book file.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txccea	(i) Compute child care expense allowance
txcalc	(i) Calculate federal income tax
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqccea	(i) Compute child care expense allowance (Quebec)
txont	(i) Compute provincial taxes for Ontario
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
txctc	(i) Compute child tax credit
memo1	(i) Compute memo items for reporting

**idisenf** Self-employed income - non-farming

---

## DESCRIPTION

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

Source:

For persons who are not high income filers the value is as reported on the SCF and for high income filers the value is imputed from the Green Book file.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txccea	(i) Compute child care expense allowance
txcalc	(i) Calculate federal income tax
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqccea	(i) Compute child care expense allowance (Quebec)
txont	(i) Compute provincial taxes for Ontario
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
txctc	(i) Compute child tax credit
memo1	(i) Compute memo items for reporting

**iditc** Federal investment tax credits (412)

---

## DESCRIPTION

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

Source:

Imputed from the Green Book for all filers.



## CROSS REFERENCE

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

**iditogv** Other government income (taxable)

---

## DESCRIPTION

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

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

Source:

SCF.

## CROSS REFERENCE

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

**iditoth** Other non-government income (taxable)

---

## DESCRIPTION

The SCF value of Other Money Income is attributed to individuals who are not high income filers and represents taxable items not reported elsewhere in the SCF questionnaire such as:

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

For high income filers the SCF value is replaced by a value imputed from the Green Book. This represents other income as defined by Line 130 in the General Tax Guide:

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

Source:

For persons who are not high income filers the value is as reported on the SCF and for high income filers the value is imputed from the Green Book file.

## CROSS REFERENCE

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

**DESCRIPTION**

There are RRSP withdrawals from unmatured RRSP accounts. They are imputed from the Greenbook. In the tax form, they are included in line 129 which also includes income from matured RRSPs. Withdrawals in the form of annuities from matured RRSPs as well as from Registered retirement income funds (RRIFs) are included in idipens.

RRSP withdrawals are used to calculate taxes and are included in total income for the purposes of taxation (imitot). However, since the System of National Accounts and the Survey of Consumer Finances consider these amounts to be dissavings as opposed to income, they are not included in our concepts of income for accounting purposes (immmkt, immdisp, immicons).

Source:

This item is imputed from the Green Book.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

**DESCRIPTION**

This variable has been zeroed out for this release. The value of veteran's pension income can be found in other government income (non-taxable), idinogv.

Source:

## CROSS REFERENCE

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

**idiworkc** Workers compensation benefits

---

## DESCRIPTION

This variable has been zeroed out for this release. The value of worker's compensation income can be found in other government income (non-taxable), idinogv.

Source:

## CROSS REFERENCE

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

**idlabtxg** Gross Labour funds bought (413)

---

## DESCRIPTION

The gross cost of approved shares of a labour-sponsored venture capital corporation bought during the year. See Line 413 of the General Tax Guide. The credit, imlabtxc, is modeled as a proportion (FLVCRT) of the cost up to a maximum (FLVCMAX).

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idlfst** Labour force status

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

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

## LEVELS

0	N/A
1	Employed
2	Unemployed
3	Not in LF

**DESCRIPTION**

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

Source:

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

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fmspopen	(o) Routines to read SPSS file (.spss)

**LEVELS**

0	Did Not Work
1	Full-time
2	Part-time

**DESCRIPTION**

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

Source:

SCF.

## CROSS REFERENCE

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

## LEVELS

0	None
1	One
2	Two
3	Three+

**idlyun** Weeks unemployed

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

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

**idlyww** Weeks worked

---

## DESCRIPTION

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

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

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

Source:  
SCF.

## CROSS REFERENCE

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

**idmarst** Marital status

---

## DESCRIPTION

See codes below.

Source:  
SCF.

## CROSS REFERENCE

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



## LEVELS

0	Married or CLU
1	Single (never married)
2	Widow(er)
3	Divorced

**idmedgro** Medical expenses, gross (330)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idmincar** Minimum tax carryover (504)

---

## DESCRIPTION

The deduction of minimum tax from taxes payable which can be claimed if minimum tax was paid in the last six years. Corresponds to Line 504, Schedule 1, General Tax Guide up until 1996. Beginning in 1997, this corresponds to Line 427, Schedule 1, General Tax Guide.

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idmovexp** Imputed moving expenses (219)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idmschpd** Manitoba school taxes paid

---

## DESCRIPTION

These are the homeowners' Manitoba school taxes paid. They are used to model the

Manitoba homeowners' school tax assistance which are part of the total property tax credit (impptxtc). This program is turned on or off using the MSCHFLAG flag.

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idnage** Age

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

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

**idnclos** Allowable other years non-capital loss (252)

---

## DESCRIPTION

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

Capital Loss.

Source:

Imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idnf** Person's nuclear family [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**idninco** No income flag (SPSD variables)

---

## DESCRIPTION

This class variable is used internally in the SPSM to record if the individual had any income on the SPSD database. It is used to initialize the inninc variable when appropriate. Its value

should not be used or set by the user.

## CROSS REFERENCE

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

## LEVELS

0	Some income
1	No income

**idnonlf** Major non-LF activity

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

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

## LEVELS

0	N/A
1	Unable To Work

2	Kept House
3	At School
4	Retired/Idle
5	Other

**idnorth** Northern deductions (255)

---

**DESCRIPTION**

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

**CROSS REFERENCE**

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

**idocc** Occupation

---

**DESCRIPTION**

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

Source:

SCF. Recoded reported occupation.

## CROSS REFERENCE

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

## LEVELS

0	Never worked
1	Managerial & Administrative
2	Professional
3	Teaching
4	Clerical
5	Sales
6	Services
7	Agricultural & Forestry
8	Mining & Related
9	Production & Related
10	Construction Trades
11	Transport & Handling
12	Last worked > 5 years

**idothded** Other deductions from total income (232)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

<b>idothpe</b>	Other dependant exemptions (305)
----------------	----------------------------------

---

## DESCRIPTION

This item is the total allowed exemptions for other dependants resident in Canada. Other dependants include parents, grandparents, brothers, sisters (including in-laws), aunts and uncles (including in-laws). Up to 1992, this value was calculated in Schedule 6 and was included in line 305 Additional personal amounts, which also included the Equivalent to Married tax credit. As of 1993, it is calculated in Schedule 7 and is reported in line 306.

Source:

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

## CROSS REFERENCE

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

<b>idpartlo</b>	Limited partnership losses (251)
-----------------	----------------------------------

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other



filers.

## CROSS REFERENCE

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

**idpolcon** Federal political contributions (409)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idproptx** Net property taxes paid (556)

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.

**idprvftc** Provincial foreign tax credit (Form T2036)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idprvpol** Provincial political contributions (565)

---

## DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers and all other filers. This item will be zero for the province of Saskatchewan until the 2001 database is implemented. It is also zero for the province of Quebec.

## CROSS REFERENCE

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

**idrand** Random numbers [array]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits

famod	(i) Compute family allowance
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit

**idrentpd** Total rental payments (555)

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

Function	Description
fmspsopen	(o) Routines to read SPSD file (.spd)
txhhexp	(i) Compute and pro-rate household taxes, rent, etc.

**idrkllyun** Raking foundation: weeks unemployed

---

## DESCRIPTION

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

Source:

SPSD Systemics

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idrkyww</b>	Raking foundation: weeks worked

---

## DESCRIPTION

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

Source:  
SPSD Systemics

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idrpp</b>	Registered pension plan contributions (207)

---

## DESCRIPTION

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

Source:  
Imputed from the Green Book separately for high income filers and other filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(i) Perform SPSD database adjustment
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
gist	(i) Compute Provincial GIS top-ups for elderly

**idrrsp** RRSP calculated amount (208)

---

## DESCRIPTION

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

Source:

Imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
adj	(io) Perform SPSD database adjustment
txinet	(i) Compute net income
txcalc	(i) Calculate federal income tax
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
gist	(i) Compute Provincial GIS top-ups for elderly

**idsapred** Predicted amount of SA received

---

## DESCRIPTION

This variable is a linearization of the estimated probability of being SA recipient.

This is the predicted value of Social assistance. When a person is receiving SA, idsapred is the actual SCF value, idscfsa, otherwise it is the predicted value estimated from a linear regression based on individuals characteristics.

See idsarank, SAPFLAG.

For more information on how to change the number of SA recipients, see the [User's Guide](#) under Miscellaneous Facilities.

## CROSS REFERENCE

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

<b>idsarank</b>	Predicted ranked likelihood of getting SA
-----------------	---

---

## DESCRIPTION

This variable is a linearization of the estimated probability of being SA recipient.

Individuals receiving SA,  $idisa > 0$ , are ordered in inverse probability and 3% of the people are selected, those with the lowest probability of being SA recipients. Those people are the uniformly spread over the interval of 0.05 to 0.49. All other SA recipients have idsarank set to zero.

Individuals not receiving SA are ordered from the highest probability to the lowest probability of being SA recipients, and people representing 3% of SA recipients are selected starting with those with the highest probability of being SA recipients. Those people are the uniformly spread over the interval of .55 to .99. All other people are set with a value of 1.

Note that idsarank is in the interval 0 to 1 when divided by 1000.

See idsapred, SAPFLAG.

For more information on how to change the number of SA recipients, see the [User's Guide](#)

under Miscellaneous Facilities.

## CROSS REFERENCE

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

**idscfcqp** CPP/QPP income (SCF)

---

## DESCRIPTION

This variable is the value of Canada and Quebec Pension Plan reported on the SCF. It is not a component of SPSM disposable income, rather corrected values are used (idicqp).

Source:  
SCF.

## CROSS REFERENCE

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

**idscfctc** Child tax credit

---

## DESCRIPTION

This variable is the value of the child tax benefit reported on the SCF. It is not a component of SPSM disposable income, rather the modeled Child Tax Benefit (imfcben) or the Child Tax Credit (imctc) is used.

Source:  
SCF.



## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idscfflg</b>	SCF high-income preservation flag

---

## DESCRIPTION

When the value of this variable is 1 then the individual is considered a high income filer as reported on the SCF.

Source:  
SCF.

## CROSS REFERENCE

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

## LEVELS

0	SCF original high income record
1	Not

<b>idscfftc</b>	Federal tax credit
-----------------	--------------------

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idscfint</b>	Interest income (SCF)

---

## DESCRIPTION

This variable is the value of Canada and Quebec Pension Plan reported on the SCF. It is not a component of SPSM disposable income, rather corrected values are used (idicqp).

Source:  
SCF.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idscfoas</b>	Old age security

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idscfptc</b>	Provincial tax credits as reported on SCF

---

## DESCRIPTION

This variable is the value of provincial tax credits as reported on the SCF. It is not a component of SPSM disposable income, rather the modeled Refundable provincial tax credits (imptc) is used.

Source:  
SCF.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idscfsa</b>	Social assistance income (SCF)

---

## DESCRIPTION

This variable is the value of Social Assistance reported on the SCF. It is not a component of SPSM disposable income, rather initial corrected social assistance (idisa) or predicted social assistance (idsapred) are used.

Source:  
SCF.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idscfuib</b>	Unemployment insurance benefits

---

## DESCRIPTION

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

Source:  
SCF.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>idschtp</b>	School type

---

## DESCRIPTION

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

Source:  
SCF/LFS.

## CROSS REFERENCE

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

## LEVELS

0	Primary or Secondary
1	College
2	University
3	Other & N/A

**idsex** Sex

---

## DESCRIPTION

See codes below.

Source:

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

## CROSS REFERENCE

Function	Description
fmspopen	(i) Routines to read SPSD file (.spd)
famod	(i) Compute family allowance
txcea	(i) Compute child care expense allowance
txnfd	(i) Compute provincial taxes for Newfoundland
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit

## LEVELS

0	Male
1	Female

**idspoflg** Person has spouse

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
txcalc	(i) Calculate federal income tax
txns	(i) Compute provincial taxes for Nova Scotia
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly

## LEVELS

0	No spouse present
1	Spouse present

**idstkded** Stock option deduction (249)

---

## DESCRIPTION

The allowed deduction for benefits received for qualifying stock options, prior to the application of the capital gains inclusion rate. Corresponds to Line 249 of the General Tax Guide.

Source:

This item is imputed from the Green Book separately for high income filers and all other filers.

## CROSS REFERENCE

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

**idsynthi** Synthetic high income person

---

## DESCRIPTION

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

## CROSS REFERENCE

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

## LEVELS

0	Observed incomes
1	Synthetic high incomes

**idtuittn** Tuition fees (320)

---

## DESCRIPTION

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

Source:

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

## CROSS REFERENCE

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

**iduipred** Predicted amount of UI received

---

## DESCRIPTION

This variable is a linearization of the estimated probability of being UI recipient.

This is the predicted value of Unemployment/Employment Insurance (UI). When a person is



receiving UI, `iduiPred` is the actual SCF value, `idscfuiB`, otherwise it is the predicted value estimated from a linear regression based on individuals characteristics.

See `iduirank`, `UITARGET`.

For more information on how to change the number of UI recipients, see the [User's Guide](#) under Miscellaneous Facilities.

## CROSS REFERENCE

Function	Description
<code>fmspopen</code>	(o) Routines to read SPSD file (.spd)
<b><code>iduirank</code></b>	Predicted ranked likelihood of getting UI

---

## DESCRIPTION

This variable is a linearization of the estimated probability of receiving Unemployment/Employment Insurance (UI).

Individuals receiving UI, `iduiB` > 0, are ordered in inverse probability and 3% of the people are selected, those with the lowest probability of receiving UI. Those people are the uniformly spread over the interval of 0.05 to 0.49. All other people receiving UI have `iduirank` set to zero.

Individuals not receiving UI are ordered from the highest probability to the lowest probability of receiving UI, and people representing 3% of UI recipients are selected starting with those with the highest probability of receiving UI. Those people are the uniformly spread over the interval of .55 to .99. All other people are set with a value of 1.

Note that `iduirank` is in the interval 0 to 1 when divided by 1000.

See `iduiPred`, `UITARGET`.

For more information on how to change the number of UI recipients, see the [User's Guide](#) under Miscellaneous Facilities.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
ccept	(i) zero CCE for young kids if optimal

**im** Individual variant result variables [struct]

---

## DESCRIPTION

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

**imalexp** Allowable employment expenses

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

**imamtdf** Difference due to minimum tax

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**imamtfg** Minimum tax flag

---

## DESCRIPTION

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

See the description of the Minimum Tax algorithm in the txcalc section of the [Algorithm Guide](#).

## CROSS REFERENCE

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

## LEVELS

0	Normal tax
1	Minimum Tax

**imamtinc** Net adjusted income used for minimum tax

---

## DESCRIPTION

This represents the net adjusted income used to calculate the Alternate Minimum Tax. When the provinces calculate tax on taxable income, this variable may be used to calculate their own minimum tax.

## CROSS REFERENCE

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

**imamtprv** Federal minimum tax concept used for provincial minimum tax

---

## DESCRIPTION

This variable contains the appropriate concept for calculating the provincial minimum tax when the provincial minimum tax option parameter is set to 2. The definition of this variable depends on AMTDFPRV, which contains a provincial vector of the different concepts for calculating provincial alternative minimum tax.

When the value of AMTDFPRV is set to 0, the provincial minimum tax is calculated as a

percentage of the difference between the final federal tax (including surtaxes) based on federal minimum tax calculations and the final federal tax calculated prior to the application of the alternative minimum tax.

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

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

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

For those provinces that calculate provincial minimum tax as a percentage of additional federal tax, `imamtprv` is multiplied by the appropriate provincial rate of federal minimum tax.

## CROSS REFERENCE

Function	Description
<code>txcalc</code>	(o) Calculate federal income tax
<code>txnfd</code>	(i) Compute provincial taxes for Newfoundland
<code>txpei</code>	(i) Compute provincial taxes for P.E.I.
<code>txns</code>	(i) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(i) Compute provincial taxes for New Brunswick
<code>txont</code>	(i) Compute provincial taxes for Ontario
<code>txman</code>	(i) Compute provincial taxes for Manitoba
<code>txsask</code>	(i) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(i) Compute provincial taxes for Alberta
<code>txbc</code>	(i) Compute provincial taxes for British Columbia

<b><code>imatxc</code></b>	Age tax credit
----------------------------	----------------

---

## DESCRIPTION

The Age Tax Credit is applied to all filers aged 65 or more. The age tax credit is calculated as the federal non-refundable tax credit rate (FNTCR) proportion of the age credit (AXM) net of the age credit reduction rate (AXRR) proportion of net income (`iminet`) in excess of the age credit reduction turndown (AXTD) time the age credit reduction phase-in (AXPI). Or:

$$\text{imatxc} = \text{FNTCR} * (\text{AXM} - \text{AXPI} * \min(\text{AXM}, \text{AXRR} * \text{nneg}(\text{iminet} - \text{AXTD})))$$

## CROSS REFERENCE

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

**imatxcrt** Total tax credits applied

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax

**imbase** Individual base result variables [struct]

---

## DESCRIPTION

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

**imbft** Basic federal tax

---

## DESCRIPTION

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

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

## CROSS REFERENCE

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

**imbpt** Basic provincial tax

---

## DESCRIPTION

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

For a more complete description of provincial algorithms for calculating tax, see the description of the function txprov in the [Algorithm Guide](#).

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)
txnfld	(io) Compute provincial taxes for Newfoundland

txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**imbtc**                      Basic personal tax credit

---

**DESCRIPTION**

This represents the basic personal amount.

**CROSS REFERENCE**

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

---

**imbtc**                      Basic personal tax credit supplement

---

**DESCRIPTION**

This is the Personal Amount Supplement available to low income Canadians. This measure was introduced in the Federal Budget in 1998 and cancelled in the 1999 budget. All filers are income tested (based on taxable income imdepni) for receipt of the supplement to the basic personal amount.

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: BXMS BXMSPI BXMSRR



## CROSS REFERENCE

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

**imcappex** Modelled capital gains deduction (254)

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**imcceca** Child care expenses allowed

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcceca	(o) Compute child care expense allowance

txont (i) Compute provincial taxes for Ontario

**imcceec** Child care expenses claimed on behalf of child

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**imcceni** Consumable income with CCE not zeroed

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**imccez** Is CCE zeroed?

---

## DESCRIPTION

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

## CROSS REFERENCE

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

## LEVELS

0	False
1	True

**imccezi** Consumable income with CCE zeroed

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**imcchc** Child's non-refundable credit

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
<b>imcemc</b>	Child's equivalent to married credit

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txns	(i) Compute provincial taxes for Nova Scotia
<b>imcgtc</b>	Caregiver Tax Credit Level

---

## DESCRIPTION

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 calculation of the Caregiver Tax Credit (imcgtc) is activated by the flag CGTCFLG. 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  $idfrh=3$ , according to SCF 1994 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
$txcalc$	(io) Calculate federal income tax
<b><math>imcgtc</math></b>	Dependant caregiver tax credit amount

---

## DESCRIPTION

This variable represents the amount of the caregiver tax credit for a dependent that can be claimed by a relative who provides in-home care. It is used to determine the total amount of the caregiver tax credit ( $imcgtc$ ) claimed by another person.

## CROSS REFERENCE

Function	Description
$txcalc$	(io) Calculate federal income tax
<b><math>imchara</math></b>	Allowable charitable donations and gifts (calculated)

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**imchartc** Charitable donations tax credit

---

## DESCRIPTION

An amount for the Charitable Donations Deduction is imputed from the Green Book. The Charitable Donations Tax Credit will be calculated, allowing for two rates of tax credit (CHATR1 and CHATR2) above and below a specified level (CHATL1).

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

## CROSS REFERENCE

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

**imchclm** Number of dependent children claimed

---

## DESCRIPTION

This value is the number of children claimed for the Exemption for Wholly Dependent

Children. If a child is claimed for the Married Equivalent Exemption, that child is not included in this value.

## CROSS REFERENCE

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

**imcppetc** CPP contributions tax credit

---

## DESCRIPTION

CPP/QPP contributions (imcqppc) are multiplied by the CPP/QPP Contribution Tax Credit Rate (parameter FNTCR). The result is reported in the variable imcppetc.

## CROSS REFERENCE

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

**imcppse** CPP contributions deduction for self-emp

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**imcqppc** CPP/QPP contributions

---

## DESCRIPTION

Total CPP/QPP contributions on employment and self-employment income. This value is calculated by taking a proportion (See the description of the parameter WSCF in the [Parameter Guide](#)) of employment earnings (based on `idiemp`) subject to contribution.

Contributions on self-employment earnings are calculated by applying the rate (parameter `SECF`) to all pensionable earnings and subtracting twice the amount already contributed through employment.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta



txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
memo1	(i) Compute memo items for reporting

---

**imctc** Child tax credit

---

## DESCRIPTION

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

This item corresponds to Schedule 10, General Tax Guide.

## CROSS REFERENCE

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

---

**imctcben** Federal child tax credit and child benefits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imctxcrt** Tax credits transferred from children

---

## DESCRIPTION

This is the total amount of tax credits transferred to a parent from all dependent children. It amounts to the sum of the disability tax credit (imdisatc), education tax credit (imedtxc), and tuition tax credit (imtutxc).

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

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
<b>imctxc</b>	Dependent children tax credits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
<b>imdedfn</b>	All deductions from net income

---

## DESCRIPTION

The sum of all deductions from net income:

- Employee home relocation loan (idemplo)

- Stock option deduction (imstkded)
- Limited Partnership losses (idpartlo)
- Non-capital Losses of Other Years (idnclos)
- Capital Losses of Other Years (idcross)
- Capital gains deduction (idcapgex)
- Northern resident deduction (idnorth)
- Additional deduction (idadded)

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

## CROSS REFERENCE

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

**imdedft** Deductions from total income

---

## DESCRIPTION

The sum of all deductions from total income:

- RPP Contributions (idrpp)
- RRSP Contributions (idrrsp)
- Union and Professional Dues (iddues)
- Child Care Expenses allowed (idccet for FAMEX or idccett for Greenbook)
- Allowable Business Investment Losses and Indexed Security Investment Plan - allowable capital losses (imiloss)
- Moving expenses (idmovexp)
- Alimony allowance paid out (iddalimo)
- Carrying charges (idcarry).
- Exploration expenses (idexplor)
- CPP Contributions deduction for self-employed workers (imcppse) (if CPPSEDEDFLG)

- is set to 1)
- Other employment expenses (idalexp)
- Other Deductions from total income (idothded)

This corresponds to Line 233 of the General Tax Guide.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcea	(o) Compute child care expense allowance
txont	(i) Compute provincial taxes for Ontario

**imdepni**      Dependant's net income

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txhstr	(io) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfd	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

**imdisatc**      Disability tax credit

---

## DESCRIPTION

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

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

The value of the Disability Tax Credit is determined by the value of parameter MAXDX. Individuals who have been imputed a value for Disability Deduction (iddisslf) are given the maximum Disability Tax Credit which may be transferred to a spouse or parent. If the filer also has a non-zero value for the disability amount for dependants other than spouse (iddisoth) then a similar substitution of MAXDX is performed and added to imdisatc.

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
<b>imedrcv</b>	Education and tuition transfered from others

---

## DESCRIPTION

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

## CROSS REFERENCE

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

## DESCRIPTION

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

## CROSS REFERENCE

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

## DESCRIPTION

To calculate the Education Tax Credit, the number of eligible months (ideducm) is multiplied by the parameter EDXPM, the allowable education amount per month. imedtxc reports the amount of Education Tax Credit available for this individual. The tax credit may be applied to reduce Basic Federal Tax or transferred to a parent or spouse. The model applies a cap on the amount of Education and Tuition Tax Credit transferable. This maximum amount transferable is determined by parameter MAXET.

## CROSS REFERENCE

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

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
<b>imfcben</b>	Total Federal Child Benefits

---

## DESCRIPTION

Total benefits received under the Child Benefits program passed in October 1992 and commencing in calendar year 1993. It is equal to the sum of imfcbenb and imfcbene.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txctc	(o) Compute child tax credit
memo1	(i) Compute memo items for reporting
cceopt	(io) zero CCE for young kids if optimal
<b>imfcbenb</b>	Total Federal Child Benefits Base

---

## DESCRIPTION

Total base benefits received under the Child Benefits program passed in October 1992 and commencing in calendar year 1993. These benefits do not include the supplements.

## CROSS REFERENCE

Function	Description
txctc	(o) Compute child tax credit

**imfbene** Total Federal Child Benefits Earning suppl

---

## DESCRIPTION

This variable contains the value of child benefit supplements under the Child Benefits program passed in October 1992 and commencing in calendar year 1993.

This supplement was originally based on earnings. It was later renamed the National Child Benefit Supplement and no longer relates to earned income.

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

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

## CROSS REFERENCE

Function	Description
txbc	(i) Compute provincial taxes for British Columbia
txctc	(o) Compute child tax credit

**imfdtxc** Federal dividend tax credit



---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imfedbal</b>	Federal taxes less transfers

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.
<b>imfedtax</b>	Federal tax before tax credits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imffa</b>	Federal portion of family allowances

---

## DESCRIPTION

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

See the [Algorithm Guide](#) for a more complete description of the methods used for calculating Family Allowance.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
memo1	(i) Compute memo items for reporting
<b>imfiler</b>	Taxable filer status

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

## LEVELS

0	Non Filer
1	Non-Taxable Filer
2	Taxable Filer

**imfill** filler array for modeled variables [array]

---

## DESCRIPTION

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

**imfnewpg** Federal new programs

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

## DESCRIPTION

This variable includes the GST rebate and the Refundable Medical Expense Supplement (immedref).

## CROSS REFERENCE

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

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

**imfothr** Federal other trans income and ref. credits

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imfptc** Federal Political Contribution Tax Credit

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**imfsa** Federal social assistance

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**imfstc** Federal sales tax credit

---

## DESCRIPTION

This tax credit, introduced in 1986, is a refundable credit calculated by summing a base amount for the head (parameter FSTCF), spouse (FSTCS) an amount (FSTCC) per child under 19 and reducing this amount by a proportion of family net income (the sum of iminet for the head and spouse, plus any income from social assistance (imisa, imigis and imispa). Children over 18 are eligible to claim this tax credit on their own tax returns. The credit is attributed to the spouse who receives the Child Tax Credit (imctc).

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

See the description of the function txfstc in the *Algorithm Guide*.

## CROSS REFERENCE

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

**imfsur** Federal surtax

---

## DESCRIPTION

The federal surtax is calculated as a proportion of Basic Federal Tax (imbft) which is added to Net Federal Tax (imtxf). In the event that the Alternate Minimum Tax algorithm is applied, the surtax is recalculated.

For a complete description of the federal surtax algorithm see the function `txcalc` in the [\*Algorithm Guide\*](#).

## CROSS REFERENCE

Function	Description
<code>txcalc</code>	(io) Calculate federal income tax
<b><code>imfsurtr</code></b>	Federal surtax reduction

---

## DESCRIPTION

This is the amount the Federal Surtax Reduction which was applied to reduce federal surtaxes (imfsur). It may reach a maximum of FSURTRMX and the value is then reduced by a proportion (FSURTRRR) of basic federal income tax (imbft) which exceeds a certain level (FSURTRRL).

## CROSS REFERENCE

Function	Description
<code>txcalc</code>	(io) Calculate federal income tax
<b><code>imftax</code></b>	Federal taxes

---

## DESCRIPTION

This variable represents the sum of all federal taxes including income taxes, payroll taxes, repayments and commodity taxes: net federal income tax (imtxf); CPP/QPP Contributions

(imcqqpc), UI Contributions (imuic) and repayments including UI Benefits Repaid (imuibr), OAS repayments (imoasr), Family Allowance repayments (imfar), plus federal commodity taxes (imtxfc).

## CROSS REFERENCE

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

**imftran** Federal transfer income

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**imgisinc** Individual's income for GIS/SPA reduction

---

## DESCRIPTION

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

The sum of all income from employment (idiemp, idisenf, idisefm), investment income



(idivid, idiint, idioinv), taxable government transfers (iditogv, imiuib), pensions (idicqp, idipens) and taxable other income (iditoth) less allowable employment expenses (imalexp), CPP/QPP contributions (imcqpc) and Unemployment Insurance contributions (imuic).

## CROSS REFERENCE

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

**imgismax** Maximum amount of GIS

---

## DESCRIPTION

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

## CROSS REFERENCE

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

**imgistyp** Type of GIS entitlement

---

## DESCRIPTION

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

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

## CROSS REFERENCE

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

## LEVELS

0	N/A
1	Single
2	One pensioner couple
3	Two pensioner couple
4	GIS recipient in SPA couple

**imheatrl** Federal relief for heating expenses

---

## 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
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(i) Compute provincial taxes for British Columbia

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

**imiafetc** Alberta Family Employment Tax Credit Benefits

---

**DESCRIPTION**

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

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

**CROSS REFERENCE**

Function	Description
txalta	(o) Compute provincial taxes for Alberta
memo1	(i) Compute memo items for reporting

**imiasb** Alberta seniors benefit

---

**DESCRIPTION**

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

**CROSS REFERENCE**

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

**DESCRIPTION**

Total benefits received under the British Columbia Earned Income Benefit program commencing in 1998.

When the parameter BCEIBFLG is set to one the value of this variable is calculated as BCFBBAS times the number of children in the nuclear family (nfnkids) reduced by a proportion of head plus spouse net income (iminet + imisa) above the turndown of BCBEITD. This proportion for families with one child is BCBERR1, for families with two children is BCBERR2 and for families with three or more children is BCBERR3.

B.C. Earned Income Benefits are assigned to the mother if present, or if not to the head of the nuclear family.

**CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	(o) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**DESCRIPTION**

This variable represents only those benefits received under the British Columbia Basic Family Bonus program commencing in July 1996. It does not include any additional benefits received under the B.C. Earned Income Benefit (imibceib).

When the parameter BCFBFLAG is set to one the value of this variable is calculated as BCFBBAS times the number of children in the nuclear family (nfnkids) reduced by a proportion of head plus spouse net income (iminet + imisa) above the turndown of BCFBTD. The proportion for families with one child is BCFBRRS and for multiple child families is BCFBRR. The value calculated in this manner is multiplied by the parameter BCFBPI.

When BCFBIFS is flagged on, the basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement.

B.C. Family Bonus benefits are assigned to the mother if present, or if not to the head of the

nuclear family.

## CROSS REFERENCE

Function	Description
txbc	(o) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**imicapgt** Capital gains (taxable)

---

## DESCRIPTION

imicapgt reports the taxable portion of capital gains after multiplying by the Capital Gains Inclusion Rate (parameter CAPGIR).

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txitax	(i) Compute taxable income and individual credits
txont	(i) Compute provincial taxes for Ontario
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly

**imicqp** CPP/QPP payable

---

## DESCRIPTION

This is a copy of the original SCF value for CPP/QPP benefits (idicqp) used for reporting purposes.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

**imidivt** Dividend income (taxable)

---

## DESCRIPTION

This represents the taxable amount of dividends from taxable Canadian Corporations. The definition corresponds precisely to that of Line 120 of the General Tax Guide. It is calculated by multiplying the actual amount of dividends (idivid) by the Federal Dividend Gross-up Rate (FDGUR).

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax
txnfl	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly

**imiemp** Wages and salaries

---

## DESCRIPTION

This is a copy of the value for Income from Earnings (idiemp) on the SPSD for reporting purposes.

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imigis** GIS benefits

---

## DESCRIPTION

This variable indicates the dollar amount of GIS benefits received. This variable is calculated for all individuals in the census family context based on age, income, marital status, and immigration status.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txhstr	(i) Compute family-related deductions or credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(i) Compute provincial taxes for British Columbia
gis	(o) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting

**imigispa** GIS and spouse's allowance

---

## DESCRIPTION

This variable includes the GIS (imigis) and the Spouses Allowance program (imispa).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imigist**            GIS provincial top-up

---

## DESCRIPTION

This variable indicates the dollar amount of provincial GIS Supplement program benefits received under provincial income-tested elderly programs.

This variable is calculated for all individuals in the census family context based on age, income, marital status and relative portion of pension income. Only six provinces have supplement programs. Users should note that individuals who receive imigist have their social assistance (idisa) set to 0. Other options governing the relationship of imigist and idisa are controlled by the SAELDOPT parameter.

## CROSS REFERENCE

Function	Description
txnfld	(i) Compute provincial taxes for Newfoundland
gist	(io) Compute Provincial GIS top-ups for elderly
samod	(i) Compute social assistance or guarantees
memo1	(i) Compute memo items for reporting

**imiloss**            Modelled Business investment losses (217)



---

## DESCRIPTION

Allowable business investment losses deduction for debts of Canadian-controlled private corporations and allowable capital losses arising from the termination of an indexed security investment plan (ISIP). The capital gains inclusion rate (CAPGIR) is applied to the database variable (idiloss). Corresponds to Lines 217, General Tax Guide.

## CROSS REFERENCE

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

**iminet** Net income

---

## DESCRIPTION

This corresponds to Revenue Canada's definition of Net Income:

- Total income (imitot), minus
- deductions from total income (imdedft).

Note that net income does not include net federal supplements (GIS, Spousal Allowance) or Social Assistance payments since in the tax system these are deducted on the line 250.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txinet	(io) Compute net income
txcea	(io) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txhstr	(i) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia

txnb	(i)	Compute provincial taxes for New Brunswick
txqinet	(i)	Compute net income (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txsask	(i)	Compute provincial taxes for Saskatchewan
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
gist	(i)	Compute Provincial GIS top-ups for elderly
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit
memo1	(i)	Compute memo items for reporting
cceopt	(io)	zero CCE for young kids if optimal

**iminsda** NS Direct Assistance Program

---

**DESCRIPTION**

When VDAFLAG is set to 1, Nova Scotia Direct Assistance is calculated. Nova Scotia residents 19 and over are eligible for direct assistance if their income is below the cut-off (VDACI for families or VDASI for single individuals). The benefits are VDACB for families and VDASB for single individuals.

**CROSS REFERENCE**

Function	Description
txns	(o) Compute provincial taxes for Nova Scotia
memo1	(i) Compute memo items for reporting

**imioas** OAS benefits

---

**DESCRIPTION**

SPSD modeled variable taking age and residential eligibility into account. Unknown error due to no information on dead persons as well as full year payment assumption.

## CROSS REFERENCE

Function	Description
oas	(o) Compute OAS for elderly
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
memo1	(i) Compute memo items for reporting

**imiosa** Other SA or guarantees

---

## DESCRIPTION

This analysis variable is always zero when running in 'black box' mode. The value is nevertheless added into disposable income after tax has been calculated, to provide a convenient interface for any user wishing to simulate (in the 'glass box' mode) a new refundable tax credit, guaranteed annual income, or similar program. See the [Programmer's Guide](#) for further information.

## CROSS REFERENCE

Function	Description
gai	(o) Compute new refundable credits or guarantees
memo1	(i) Compute memo items for reporting

**imiotax** Ontario taxable income

---

## DESCRIPTION

The value of taxable income for the province of Ontario when OCAPGIR is activated.

## CROSS REFERENCE

Function	Description
txont	(io) Compute provincial taxes for Ontario
<b>imiotg</b>	Other taxable demogrants

---

## DESCRIPTION

This analysis variable is always zero when running the standard tax/transfer algorithm. The value is nevertheless added into total income for tax purposes, to provide a convenient interface for any user wishing to simulate (in the 'glass box' mode) a new taxable demogrant program. See the [\*Programmer's Guide\*](#) for further information.

## CROSS REFERENCE

Function	Description
dem	(o) Compute new taxable demogrants
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)
memo1	(i) Compute memo items for reporting
<b>imisa</b>	Social assistance (or replacement program)

---

## DESCRIPTION

This variable is modelled Social Assistance income (imisa).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
txcea	(i) Compute child care expense allowance
txhstr	(i) Compute family-related deductions or credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
samod	(o) Compute social assistance or guarantees
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
cceopt	(io) zero CCE for young kids if optimal

**imiself** Total self-employment income

---

## DESCRIPTION

This variable is the sum of Self-employed Income - Farming (idisefm) and Self-employed Income - Non-farming (idisenf).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

**imishri** Shared income concept (FAMEX & SPSD)

---

## DESCRIPTION

This variable contains an identically-defined income concept that is used to adjust for discrepancies between a matched FAMEX household expenditure vector and a modelled SPSM household. Taxes associated with expenditures are scaled by the ratio of imishri (summed over the household) to ctishrh, and are then apportioned among household members according to imishri. Conceptually, imishri is equal to disposable income plus other money receipts, negative savings, and proceeds from the sale of assets.

## CROSS REFERENCE

Function	Description
ctmod	(io) Compute commodity taxes for individuals and households
<b>imispa</b>	Spouse's allowance

---

## DESCRIPTION

This variable indicates the dollar amount of federal payments under the Spouses Allowance program (SPA).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txhstr	(i) Compute family-related deductions or credits
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(i) Compute provincial taxes for British Columbia

gis	(o) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
txctc	(i) Compute child tax credit
txfstc	(i) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting

**imitax** Taxable income

---

## DESCRIPTION

This is the sum of total income for tax purposes (imitot) minus all deductions (imdedft and imdedfn). This corresponds to the Revenue Canada definition of Taxable Income (Line 260, General Tax Guide) except that forward averaging is not applied by the model and exceptions in the calculation of Net Income (See iminet above).

## CROSS REFERENCE

Function	Description
txitax	(o) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txfstc	(i) Compute federal sales tax credit

**imitot** Total income

---

## DESCRIPTION

This corresponds to the Revenue Canada definition of Total Income for tax purposes. It is the sum of:

- **idiemp**: Earnings From Employment
- **imioas**: Modelled OAS Benefits
- **idicqp**: CPP/QPP Benefits Received
- **idipens**: Pension Income

- imiuib: Modelled Unemployment Insurance Benefits Received
- iditoth: Other Taxable Income
- idisefm: Self-employment Earnings (Farm)
- idisenf: Self-employment Earnings (Non-farm), scaled by the parameter FACTISENF (normally set to 1)
- idiint: Interest Income
- idioinv: Other Investment Income
- imidivt: Modelled Taxable Amount of Dividends
- imicapgt: Modelled Taxable Capital Gains and Losses
- iditogv: Other Taxable Government Income
- imiotg: Modelled New Taxable Demogrants
- iditrsp: Taxable RRSP withdrawals

Note that Total Income does not include Worker's Compensation, Social Assistance and Net federal supplement (Line 147 of the General Taxation Guide) because the same amount is deducted in Line 250 of the General Taxation Guide.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txns	(i) Compute provincial taxes for Nova Scotia
txqinet	(i) Compute net income (Quebec)
txont	(i) Compute provincial taxes for Ontario
gist	(i) Compute Provincial GIS top-ups for elderly

**imiuib** Unemployment Insurance/Employment Insurance benefits

---

## DESCRIPTION

This variable is the UI Benefits calculated in ui.c

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
txinet	(i) Compute net income
txqinet	(i) Compute net income (Quebec)



gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
memo1	(i) Compute memo items for reporting

**imlabtxc** Federal labour-sponsored funds tax credit

---

## DESCRIPTION

This is the federal labour-sponsored venture capital tax credit. It is equal to a proportion (FLVCRT) of the gross amount spent, idlabtxg, up to a maximum FLVCMAX.

See Line 414 of the General Tax Guide.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

**immanltc** Manitoba learning tax credit

---

## DESCRIPTION

This is the Manitoba Learning Tax Credit. It is calculated as a proportion (MANLTFCF) of the education and tuition tax credits (imedtxc and imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

## CROSS REFERENCE

Function	Description
txman	(io) Compute provincial taxes for Manitoba

**immaramt** Adjustment to income source

---

## DESCRIPTION

This analysis variable is used to compute marginal tax rates. When the marginal tax rate calculation facility is activated (using MARFLAG), increments of income of specific type (MARVAR) and amount (MARAMT) are added to selected persons (MARSPEC). These amounts are recorded in immaramt and can be used (in conjunction with immartax) to compute marginal tax rates at an individual or family level of analysis. See the *User's Guide* for more information.

**immartax**      Change in consumable income after adjustment

---

## DESCRIPTION

This analysis variable is used to compute marginal tax rates. When the marginal tax rate calculation facility is activated (using MARFLAG), increments of income of specific type (MARVAR) and amount (MARAMT) are added to selected (MARSPEC) persons. When the tax/transfer algorithm is re-applied with this higher income, a new consumable income results for each person in the household. From this new consumable income, an implicit amount of tax (immartax) on the increment to income (immaramt) is calculated. immartax can be used in conjunction with immaramt to compute marginal tax rates at an individual or family level of analysis. See the *User's Guide* for more information.

**immartxc**      Married tax credit claimed

---

## DESCRIPTION

The Married Tax Credit is calculated by reducing the maximum Married Tax Credit (parameter MXM) by the amount of Net Income exceeding a turndown level (parameter MXMT).

In the case of a single parent family, the Married Tax Credit may be attributed on behalf of an eligible dependant – the equivalent to married credit -- and is calculated using the EMXM and EMXMT parameters and is recorded in the variable incemc.

## CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax
txns	(i) Compute provincial taxes for Nova Scotia
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(i) Compute provincial taxes for British Columbia

**immdisp** Disposable income

---

## DESCRIPTION

Disposable income is total income (immtot) minus total income taxes.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
ctmod	(i) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.

**immeda** Medical expenses allowed (computed)

---

## DESCRIPTION

Estimated total medical expenses, used in the calculation of non-refundable tax credit.

## CROSS REFERENCE

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

**immedatc** Medical expenses allowed tax credit

---

## DESCRIPTION

The imputed Medical Expenses Deduction Allowable (immeda) is multiplied by the Federal non-refundable tax credit rate (parameter FNTCR). The resultant Medical Expenses Tax Credit is reported in immedatc.

## CROSS REFERENCE

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

**immedref** Refundable medical expense supplement (452)

---

## DESCRIPTION

The refundable medical expense supplement is calculated for persons aged 18 and over who had employment earnings greater than MEDREMIN. The maximum refundable credit will be the lesser of MEDRMAX and MEDRRATE percent of eligible medical expenses (immeda). It 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	(io) Calculate federal income tax

<b>immemp</b>	All employment income
---------------	-----------------------

---

## DESCRIPTION

The sum of all employment and self-employment income (idiemp, idisenf, idisefm).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

<b>immhmas</b>	Manitoba Homeowners Assistance
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---

## DESCRIPTION

This variable is the Manitoba Homeowners Assistance. When MHMASOPT 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	(io) Compute provincial taxes for Manitoba
<b>immicons</b>	Consumable income

---

## DESCRIPTION

This represents disposable income (immdisp) minus modeled Commodity Taxes (imtxfc + imtxpc).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting
memo2	(o) Compute consumable income, etc.
cceopt	(i) zero CCE for young kids if optimal
<b>imminamt</b>	Minimum Amount due to Federal Minimum Tax

---

## DESCRIPTION

This variable represents the calculated minimum amount of tax under the Federal Alternative Minimum Tax calculation. Provinces may use this amount in their calculations of provincial minimum tax.

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax

txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia

---

**imminv** Investment income

---

## DESCRIPTION

The sum of all investment income:

- idiint, interest income
- ididiv, dividend income received
- idicapg, capital gains received
- idioinv, other investment income.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

---

**immmkt** Market income

---

## DESCRIPTION

The sum of all Market Income: immemp, imminv, immoth.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

**immoth** Other income

---

## DESCRIPTION

Other Market Income not included in employment income (immemp) or investment income (imminv). The sum of pension income (idipens), taxable other income (iditoth), and non-taxable other income (idinoth).

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

**imntax** All taxes

---

## DESCRIPTION

The sum of all transfers from individuals to the federal and provincial government: imftax plus imptax.

## CROSS REFERENCE

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

**immtot** Total income

---

## DESCRIPTION

All income received by individuals. The sum of Market Income (immmkt) and Transfer Income (immtran).



## CROSS REFERENCE

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

**immtran** All transfer income

---

## DESCRIPTION

The sum of all transfers from the government to individuals: imptran plus imftran.

## CROSS REFERENCE

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

**imnbcbb** NB child tax Benefits base amount

---

## DESCRIPTION

Total benefits received less earned income benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

## CROSS REFERENCE

Function	Description
txnb	(o) Compute provincial taxes for New Brunswick

## DESCRIPTION

Total benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

When NBCTBFLG is assigned a value of 1, the New Brunswick Child Tax Benefit calculation is activated. imnbcben is the total of two components. A first component is the base amount, imnbcbb, which is calculated as the base amount per child, NBCBBAS, times the number of children. The level of benefit is reduced, based on family income, at a rate NBCBRRS for families with only one child, and at rate NBCBRR for the others.

A second component is the work income supplement, imnbwis. If the family gross employment income is higher than a threshold, NBCBECI, then the maximum supplement is NBCBEIS. The supplement is reduced at a rate NBCBESR for each \$ of employment income exceeding the threshold FCBEI. If the family income is higher than NBCBETD then the work income supplement is reduce at a rate NBCBERR

## CROSS REFERENCE

Function	Description
txnb	(o) Compute provincial taxes for New Brunswick
memo1	(i) Compute memo items for reporting

## DESCRIPTION

This variable contains the value of the supplemental earned income benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

The value of this variable is calculated as a percentage (NBCBESR) of nuclear family employment income above a threshold (NBCBECI) to a maximum of NBCBEIS less a percentage (NBCBERR) of nuclear family net income in excess of the threshold NBCBETD.

## CROSS REFERENCE

Function	Description
txnb	(o) Compute provincial taxes for New Brunswick

**imncb** Newfoundland Child Benefit

---

## DESCRIPTION

This variable represents the value of the Newfoundland and Labrador Child Benefit which is a tax-free 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.

When the program is activated by turning on NCBFLG, families receive a benefit which depends on the number of children in the family (NCB1, NCB2, NCB3 and NCB4). 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	(io) Compute provincial taxes for Newfoundland
memo1	(i) Compute memo items for reporting

**imnettr** Net transfers to person

---

## DESCRIPTION

This variable contains the difference between all government transfers received by an individual, less all taxes (including commodity taxes) paid by that individual.

## CROSS REFERENCE

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

**imnfach** Number of family allowance children claimed

---

## DESCRIPTION

The number of children under 18 living at home and, therefore, eligible to be claimed for family allowances. This is used in the calculation of Family Allowances, the Child Tax Credit, the Ontario Tax Reduction, the Saskatchewan Tax Reduction and the Sales Tax Credit.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
txinet	(io) Compute net income
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan

**imninc** No income flag

---

## DESCRIPTION

This flag is used to indicate whether the individual has no income of any kind, including transfers. 'Glass box' users should note that imninc must be set to false (0) if any income is assigned to an individual. imninc allows efficiency improvements in various parts of SPSM.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
famod	(o) Compute family allowance
oas	(o) Compute OAS for elderly
txinet	(io) Compute net income
txccea	(o) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txnfl	(o) Compute provincial taxes for Newfoundland
txns	(o) Compute provincial taxes for Nova Scotia
txnb	(o) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(o) Compute provincial taxes for Ontario
txsask	(o) Compute provincial taxes for Saskatchewan
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia
gis	(o) Compute GIS/SPA for elderly
gist	(o) Compute Provincial GIS top-ups for elderly
samod	(o) Compute social assistance or guarantees
txctc	(o) Compute child tax credit
txfstc	(o) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting
ctmod	(io) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.
cceopt	(o) zero CCE for young kids if optimal

## LEVELS

0	Some income
1	No income

**immptc** Non-refundable provincial tax credits

---

## DESCRIPTION

Total non-refundable provincial tax credits which may only be used to reduce provincial tax payable to zero. Includes, for example, provincial foreign tax credits and provincial political contribution tax credits.

## CROSS REFERENCE

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

**imnscb** Nova Scotia Child Benefit

---

## DESCRIPTION

This is the Nova Scotia Child Benefit introduced in the 1998 Budget. 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	(o) Compute provincial taxes for Nova Scotia
memo1	(i) Compute memo items for reporting

**imoaspar** Partial OAS residency flag

---

## DESCRIPTION

This flag indicates if the individual had the full amount of OAS reduced due to limited Canadian residence.

## CROSS REFERENCE

Function	Description
oas	(o) Compute OAS for elderly
gis	(i) Compute GIS/SPA for elderly

## LEVELS

0	Full OAS
1	Partial OAS

**imoasr** OAS recovery

---

## DESCRIPTION

Repayment of OAS benefits under the repayment of social benefits provisions (clawback) of the Income Tax Act.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**imoasres** Partial OAS fraction

---

## DESCRIPTION

This variable contains the proportion of full OAS that the individual was eligible to receive. The amount of OAS is reduced depending on how many years the individual was resident in Canada prior to reaching age 65.

## CROSS REFERENCE

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

**imoccea** Ont. Child Care Exp. credit allowed (Family)

---

## DESCRIPTION

This is the calculated amount of the Ontario refundable child care expense tax credit or the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998.

When the parameter OCCEAFLG is set to 1 and OCWISFLG is set to 0, the maximum amount of the benefit is calculated as the lower of either OCCEAPCT times actual child care expenses (imccea) or of a specified amount per child (OCCEAYNG) times the number of children age 6 and under in the census family. Maximum family benefits are then reduced by a proportion (OCCEARR) of family net income above the threshold (OCCEATD). The model assigns the imputed Child Care credit (imoccea) to the mother if present or to the head if no spouse is present in the census family.

When the parameter OCWISFLG is set to 1 the child benefit is calculated as follows. First two maximum benefits are calculated: one for the earned income supplement and another for the child care expense. The maximum earned income supplement is calculated as a proportion (OCWISRR) of family earnings in excess of the threshold OCWISTD up to a ceiling of OCCEAYNG (OCWISSP for children in single parent families as announced in the 2000 Budget) times the number of children under the age of 7 in the census family. The maximum child care expense benefit is calculated as a proportion (OCCEAPCT) of qualifying child care expenses (imccea) up to a ceiling of OCCEAYNG times the number of children under the age of 7 in the census family. The greater of the two above described maximums is then subject to a taxback of OCCEARR percent of family net income (iminet) in excess of OCCEATD.



## CROSS REFERENCE

Function	Description
txont	(o) Compute provincial taxes for Ontario
memo1	(i) Compute memo items for reporting
<b>imoftca</b>	Other federal tax credits applied (416)

---

## DESCRIPTION

This variable represents the amount of other tax credits that can be used to reduce federal tax payable. If other tax credits ( $imlbtxc + imfptc + iditc$ ) exceed basic federal tax ( $imbft$ ),  $imoftca$  is set to basic federal tax ( $imbft$ ). Otherwise it is set equal to ( $imlbtxc + imfptc + iditc$ ).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imoldtyp</b>	Type of GIS/SPA nuclear family

---

## DESCRIPTION

This class variable indicates what type of elderly support program the individual may be eligible for.

## CROSS REFERENCE

Function	Description
gis	(o) Compute GIS/SPA for elderly

## LEVELS

0	N/A
1	single, with OAS
2	widow(er) aged 60-64
3	couple, both have OAS
4	couple, elder has OAS, younger 60-64
5	couple, only younger has OAS
6	couple, only elder has OAS

**imonteht** Ontario Employers Health Tax (Self-employed)

---

## DESCRIPTION

This is the value of the Ontario Employer Health Tax. It only applies to self-employed persons, and is calculated when OEHTFLAG is set to 1. This value represents the total tax minus the deduction.

## CROSS REFERENCE

Function	Description
txont	(io) Compute provincial taxes for Ontario

**imothpe** Other dependant tax credit (306)

---

## DESCRIPTION

This item is the total allowed tax credit for other infirm dependants resident in Canada. Other dependants include parents, grandparents, brothers, sisters (including in-laws), aunts and uncles (including in-laws). Up to 1992, this value was calculated in Schedule 6 and was included in line 305 Additional personal amounts, which also included the Equivalent to Married tax credit. As of 1993, it is reported in line 306. The credit is calculated as idothpe times FNTCR.

## CROSS REFERENCE

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

**imothrep** Other federal repayments

---

## DESCRIPTION

The SPSM includes optional algorithms which allow the analysis of the effects of the de-universalization of Family Allowances and the Old Age Supplement. This variable contains the sum of these repayments. It is calculated by subtracting the UI Benefit Repayment (imuibr) from the sum of all repayments (imrepay).

## CROSS REFERENCE

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

**imotxdv** Ontario 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	(io) Compute provincial taxes for Ontario
<b>impalltc</b>	All refundable provincial tax credits

---

## DESCRIPTION

This variable is the sum of Other Refundable Provincial Tax Credits (importc) and Refundable Provincial Tax Credits (imptc).

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting
<b>impatxc</b>	Prov Age amount tax credit

---

## DESCRIPTION

This represents the provincial age tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

The provincial age tax credit is calculated in the same manner as the federal credit. See imatxc or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
txnfld	(io) Compute provincial taxes for Newfoundland

txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

**impatxcr**      Prov total tax credits applied

---

## DESCRIPTION

This value represents the amount of non-refundable, non-transferable tax credits which have been applied to reduce Basic Provincial Tax. If the amount of the tax credits exceeds Basic Provincial Tax, then the amount applied equals Basic Provincial Tax. It is only calculated when a province turns on their tax on taxable income flag.

## CROSS REFERENCE

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

**impbtc**      Prov Basic amount

---

## DESCRIPTION

This represents the provincial basic personal amount. It is only calculated when the provincial tax on taxable income flag is turned on.

## CROSS REFERENCE

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

**impcgtc** Prov Caregiver Tax Credit Level

---

## DESCRIPTION

This represents the provincial caregivers tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

The credit is calculated in the same manner as the federal credit (imcgtc). See imcgtc or each province's parameters for more details.

## CROSS REFERENCE

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

**impcgtcp** Prov Dependant caregiver tax credit amount

---

## DESCRIPTION

This represents the dependant caregiver amount. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `imcgtp` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.
<code>txns</code>	(io) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(io) Compute provincial taxes for New Brunswick
<code>txont</code>	(io) Compute provincial taxes for Ontario
<code>txman</code>	(io) Compute provincial taxes for Manitoba
<code>txsask</code>	(io) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(io) Compute provincial taxes for Alberta
<code>txbc</code>	(io) Compute provincial taxes for British Columbia

**`impchrct`**      Prov Charitable Donations tax credit

---

## DESCRIPTION

This represents the charitable donations tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `imchartc` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.

txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**imcpptc**      Prov CPP/QPP contributions tax credit

---

## DESCRIPTION

This represents the provincial CPP/QPP tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See imcpptc or the provincial parameters for more details.

## CROSS REFERENCE

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

---

**impctxc**      Prov tax credits transferred from children

---

## DESCRIPTION

This is the total amount of provincial tax credits transferred to a parent from all dependent children. It amounts to the sum of the disability tax credit (impdistc), education tax credit (impdtxc), and tuition tax credit (imptutxc).



## CROSS REFERENCE

Function	Description
txnfl	(o) Compute provincial taxes for Newfoundland
txpei	(o) Compute provincial taxes for P.E.I.
txns	(o) Compute provincial taxes for Nova Scotia
txnb	(o) Compute provincial taxes for New Brunswick
txont	(o) Compute provincial taxes for Ontario
txman	(o) Compute provincial taxes for Manitoba
txsask	(o) Compute provincial taxes for Saskatchewan
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia

**impdistc** Prov Disability tax credit

---

## DESCRIPTION

This represents the provincial disability tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See imdisatc or the provincial parameters for more details.

## CROSS REFERENCE

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

**impdtxc** Provincial dividend tax credit

---

## DESCRIPTION

This represents the provincial dividend tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `imfdtxc` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.
<code>txns</code>	(io) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(io) Compute provincial taxes for New Brunswick
<code>txont</code>	(io) Compute provincial taxes for Ontario
<code>txman</code>	(io) Compute provincial taxes for Manitoba
<code>txsask</code>	(io) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(io) Compute provincial taxes for Alberta
<code>txbc</code>	(io) Compute provincial taxes for British Columbia

**`impedtxc`**      Prov Education tax credit

---

## DESCRIPTION

This represents the provincial education tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `imedtxc` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.

txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**impeht** Provincial elderly health tax

---

## DESCRIPTION

Total provincial tax levied specifically for health care for the elderly. Currently this variable is only used by Nova Scotia for its Pharmacare program.

## CROSS REFERENCE

Function	Description
txns	(io) Compute provincial taxes for Nova Scotia

---

**impehtc** Provincial elderly health tax credit

---

## DESCRIPTION

Total provincial refundable tax credits specifically for purposes of health care for the elderly. Currently this variable is only used by Nova Scotia for its Pharmacare program.

## CROSS REFERENCE

Function	Description
txns	(io) Compute provincial taxes for Nova Scotia

**impentxc** Pension income tax credit

---

## DESCRIPTION

The Pension Income Tax Credit is calculated as a proportion (parameter FNTCR) of pension income (idipens) up to a maximum set by parameter YPNDL.

## CROSS REFERENCE

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

**impfa** Provincial family allowance

---

## DESCRIPTION

For Quebec, the provincial contribution to family allowance is calculated based on the number of children under the age of 18. See the description of the parameter QFPSL in the [Parameter Guide](#).

## CROSS REFERENCE

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

**impfp** Provincial family programs

---

## DESCRIPTION

This aggregate variable is calculated as a sum of all provincial family allowance programs. It represents the total benefits from

NEW BRUNSWICK

the New Brunswick child tax benefits (imnbcben),

#### NOVA SCOTIA

the Nova Scotia child benefit (imnscb),

#### QUEBEC

the Quebec Provincial family allowance program (impfa),

the Quebec Newborn Allowance program (imqnbfa),

the Quebec Availability Allowance (imqaafa) when paid as a supplement to family allowances,

#### ONTARIO

the Ontario refundable child care expense tax credit (imoccea),

#### SASKATCHEWAN

the Saskatchewan child benefit (imscb),

the Saskatchewan employment supplement (imses),

#### ALBERTA

the Alberta Family Employment Tax Credit Benefits (imiafetc),

#### BRITISH COLUMBIA

the British Columbia family bonus (imibcfb) that started in 1996.

## CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

**impheatr** Provincial Home Heating Fuel/Energy Rebate

---

## DESCRIPTION

This variable represents the provincial home heating rebate for those provinces that offer

rebate or refund programs.

In Newfoundland, the program is activated by the flag NHEATFLG and provides assistance of NHEATREB to eligible households that use home heating fuel as a primary source of heat. To be an eligible household, there must be an individual in the household who receives any amount of the Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit.

In Saskatchewan, the program is activated by the flag SHEATFLG and provides assistance of SHEATSNG to individuals and SHEATFAM to families in receipt of the federal Goods and Services Tax Credit.

In Alberta, the program is activated by the flag AHEATFLG and provides assistance (AHEATREB) to all individuals aged 16 years or older.

In British Columbia, the program is activated by the flag CHEATFLG and provides a refundable energy credit of CHEATSNG to individuals and CHEATFAM to families in receipt of the federal Goods and Services Tax Credit.

## CROSS REFERENCE

Function	Description
txnfd	(o) Compute provincial taxes for Newfoundland
txsask	(o) Compute provincial taxes for Saskatchewan
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**implvctc** Provincial labour-sponsored funds tax credit

---

## DESCRIPTION

This is the provincial labour-sponsored venture capital tax credit. It is derived from the gross amount spent, idlabtxg.

## CROSS REFERENCE

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

**impmartc**      Prov Married and Equivalent to Married tax credit

---

## DESCRIPTION

This represents the provincial married and equivalent to married tax credits. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `immartxc` or the provincial parameters for more details.

## CROSS REFERENCE

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

**impmedtc**      Prov Medical Expenses tax credit

---

## DESCRIPTION

This represents the provincial medical expenses tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `immedatc` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.
<code>txns</code>	(io) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(io) Compute provincial taxes for New Brunswick
<code>txont</code>	(io) Compute provincial taxes for Ontario
<code>txman</code>	(io) Compute provincial taxes for Manitoba
<code>txsask</code>	(io) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(io) Compute provincial taxes for Alberta
<code>txbc</code>	(io) Compute provincial taxes for British Columbia

**`impminco`**      Prov Minimum tax carryover

---

## DESCRIPTION

This variable contains the value of the calculated provincial amount for minimum tax carryover credit. It is calculated only when the province's tax on taxable income flag is turned on and when the provincial alternative minimum tax is also activated. The value of the credit is calculated by multiplying `idmincar` by the appropriate provincial minimum tax percentage, and is used to reduce provincial tax. See the applicable provincial alternative minimum tax calculation options for more information.

## CROSS REFERENCE

Function	Description
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland



txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

---

**impnit** Provincial net income tax

---

## DESCRIPTION

Total provincial net income tax calculated as a percentage of either net income (iminet in Manitoba and Saskatchewan) or taxable income (imitax in Alberta) in the T1C form.

## CROSS REFERENCE

Function	Description
txman	(o) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta

---

**importc** Other refundable provincial tax credits

---

## DESCRIPTION

This variable includes the other refundable tax credit and is not currently used (value is 0).

## CROSS REFERENCE

Function	Description
memo1	(i) Compute memo items for reporting

**impoth** Provincial other government income

---

## DESCRIPTION

This variable contains other transfers received by the individual from provincial government. Currently, it contains the provincial home heating rebate/refund for those provinces that provide provincial assistance with home heating expenses. See NHEATFLG, SHEATFLG, AHEATFLG and CHEATFLG for more information on the applicable provincial programs.

## CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting
<b>impovinc</b>	Income for low income measurement

---

## DESCRIPTION

This variable contains the value of income used for low income line analysis. To avoid double-counting, this value contains economic family income, but only for the first person in the economic family. An expression of the form  $EF_{impovinc} < ef_{povthr}$  would identify individuals in families below the low income threshold.

The family income for poverty analysis purposes is total income.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.
<b>imppentc</b>	Prov Pension Income tax credit

---

## DESCRIPTION

This represents the provincial pension income tax credit. It is only calculated when the

province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `impentxc` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.
<code>txns</code>	(io) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(io) Compute provincial taxes for New Brunswick
<code>txont</code>	(io) Compute provincial taxes for Ontario
<code>txman</code>	(io) Compute provincial taxes for Manitoba
<code>txsask</code>	(io) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(io) Compute provincial taxes for Alberta
<code>txbc</code>	(io) Compute provincial taxes for British Columbia

**`impptc`** Provincial Political Contrib Tax Credit

---

## DESCRIPTION

Total allowable provincial political contribution tax credit. From form T1C in the Tax Guide.

Note that the political contribution tax credit for Saskatchewan will be zero until the 2001 database is implemented. This variable will also be zero for Quebec since there is currently no database information on their provincial political contributions.

## CROSS REFERENCE

Function	Description
<code>txqcalc</code>	(io) Calculate income tax (Quebec)
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.
<code>txns</code>	(io) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(io) Compute provincial taxes for New Brunswick
<code>txont</code>	(io) Compute provincial taxes for Ontario
<code>txman</code>	(io) Compute provincial taxes for Manitoba
<code>txsask</code>	(io) Compute provincial taxes for Saskatchewan

txalta (io) Compute provincial taxes for Alberta  
txbc (io) Compute provincial taxes for British Columbia

**impptg** Provincial property tax grant for seniors

---

## DESCRIPTION

This is a modelled variable. Ontario has a significant property tax grant program for the elderly the effective value of which is held in this variable. Ontario is the only province for which the SPSM currently uses this variable.

## CROSS REFERENCE

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

**impptxc** Provincial Property tax tax credit

---

## DESCRIPTION

Total provincial property tax credit allowed. Currently available only in Manitoba.

## CROSS REFERENCE

Function	Description
txman	(o) Compute provincial taxes for Manitoba

**improptx** Imputed property tax paid

---

## DESCRIPTION

For the purposes of provincial tax credit calculations in Ontario, Manitoba, and British Columbia, property taxes from the FAMEX imputed to the heads of census families and their spouses (if they earned income).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txhhexp	(io) Compute and pro-rate household taxes, rent, etc.
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba

**imprvbal** Provincial taxes less transfers

---

## DESCRIPTION

This variable contains all provincial taxes (including commodity taxes) collected from an individual, less provincial transfers received by that individual.

## CROSS REFERENCE

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

**imprvtax** Prov gross provincial tax

---

## DESCRIPTION

This is an intermediate value of provincial tax which is calculated by looking up Taxable Income (imitax) in the provincial tax table. It is only calculated when a province turns on their tax on taxable income flag.

## CROSS REFERENCE

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

**impsa** Provincial social assistance

---

## DESCRIPTION

impsa is the difference between the modelled Social Assistance income (imisa) and the share assumed by the Federal government (imfsa) under the Canada Assistance Plan.

## CROSS REFERENCE

Function	Description
samod	(o) Compute social assistance or guarantees
memo1	(i) Compute memo items for reporting

**impstg** Provincial sales tax grant for seniors

---

## DESCRIPTION

This is a modelled variable. Ontario has a significant sales tax grant program for the elderly. Ontario is the only province for which the SPSM currently uses this variable.

## CROSS REFERENCE

Function	Description
gist	(io) Compute Provincial GIS top-ups for elderly
<b>impstxct</b>	Prov tax credits transferred from spouse

---

## DESCRIPTION

This variable represents the amount of provincial transferable tax credits (the sum of the Age (impatxc), Disability (impdistc), Education (impedtxc), Tuition (imptutxc), and Pension Income (imppentc) Tax Credits) actually transferred to a spouse after reduction based on the net income of the transferring spouse. It only calculated when a province turns on their tax on taxable income flag.

## CROSS REFERENCE

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

<b>impsur</b>	Provincial surtax
---------------	-------------------

---

## DESCRIPTION

This variable records the amount of various provincial surtaxes directly, so that it can be accessed by the SPSM black box facilities.

## CROSS REFERENCE

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

**imptax** Provincial taxes

---

## DESCRIPTION

This variable is the total of all Provincial Taxes. It is calculated as the sum of net provincial taxes (imtxp) and provincial commodity taxes (imtxpc).

## CROSS REFERENCE

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

**imptaxcr** Prov total tax credits

---

## DESCRIPTION

This represents the total provincial tax credits available to reduce basic provincial tax (imbpt) including non-transferable tax credits (impatxcr), transferable credits, credits transferred from the spouse (impstxct), and credits transferred from children (impctxct).



## CROSS REFERENCE

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

**imptc** Refundable provincial tax credits

---

## DESCRIPTION

This is the calculated value for refundable provincial tax credits.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
txnfld	(io) Compute provincial taxes for Newfoundland
txns	(o) Compute provincial taxes for Nova Scotia
txont	(o) Compute provincial taxes for Ontario
txman	(o) Compute provincial taxes for Manitoba
txsask	(o) Compute provincial taxes for Saskatchewan
txbc	(io) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

**imptr** Provincial tax reduction

---

## DESCRIPTION

This variable records the amount of provincial reduction directly, so that it can be accessed by the SPSM black box facilities.

## CROSS REFERENCE

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

**imptran** Provincial transfer income

---

## DESCRIPTION

This variable represents all transfers from the provincial government to individuals. It is calculated as the sum of Provincial family programs (impfp), GIS Top-ups (imigist), Provincial Tax Credits (imptc), Provincial Social Assistance (impsa) and the Other refundable tax credits (importc – current value is 0).

## CROSS REFERENCE

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

**impttct** Prov total tax credits transfered

---

## DESCRIPTION

This variable reports the sum of the provincial Age (impatc), Disability (impdistc), Education (impdtxc), Tuition (imptutxc), and Pension Income (imppentc) Tax Credits which may be transferred from a dependant to a supporting parent or between spouses. It is only calculated when a province turns on their tax on taxable income flag.

## CROSS REFERENCE

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

**imptutxc**      Prov Tuition tax credit

---

## DESCRIPTION

This represents the provincial tuition tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See imtutxc or the provincial parameters for more details.

## CROSS REFERENCE

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

**impuictc**      Prov UI/EI contributions tax credit

---

## DESCRIPTION

This represents the provincial UI/EI contribution tax credit. It is only calculated when the province's tax on taxable income flag is turned on.

It is calculated in the same manner as the federal credit. See `imuictc` or the provincial parameters for more details.

## CROSS REFERENCE

Function	Description
<code>txnfld</code>	(io) Compute provincial taxes for Newfoundland
<code>txpei</code>	(io) Compute provincial taxes for P.E.I.
<code>txns</code>	(io) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(io) Compute provincial taxes for New Brunswick
<code>txont</code>	(io) Compute provincial taxes for Ontario
<code>txman</code>	(io) Compute provincial taxes for Manitoba
<code>txsask</code>	(io) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(io) Compute provincial taxes for Alberta
<code>txbc</code>	(io) Compute provincial taxes for British Columbia

**`imqaafa`** Quebec Availability Allowance FA Supplement

---

## DESCRIPTION

Amount of Quebec Availability Allowance administered as a supplement to family allowances. When `QAAFAFLAG` is set to one `imqaafa` is set to an appropriate value in the `QAAFA` table parameter.

## CROSS REFERENCE

Function	Description
<code>famod</code>	(o) Compute family allowance
<code>memo1</code>	(i) Compute memo items for reporting

**`imqalexp`** Quebec allowable employment expenses

---

## DESCRIPTION

The original value for Other Allowable Employment Expenses (idalexp) is imputed from the Green Book. This value is also used for the calculation of the value for Other Allowable Employment Expenses for the calculation of Quebec income tax. The model allows for a reduction or increase in this value by multiplying by the parameter QALEXP. The result is saved in the variable imqalexp.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**imqamt** Quebec Minimum Tax Amount

---

## DESCRIPTION

This represents the increase in Quebec income tax associated with the Alternative Minimum Tax.

See QAMTXFLG for a complete description.

## CROSS REFERENCE

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

**imqamtfg** Quebec Minimum Tax flag

---

## DESCRIPTION

This flag is attributed to filers for whom the calculated value of the Alternate Minimum Tax

is greater than provincial tax at the insertion point in the algorithm. If this flag has the value 1, the filer has paid a higher amount of tax due to the minimum tax rules.

See the description of the Minimum Tax algorithm in the [txqcalc](#) section of the [Algorithm Guide](#) or in QAMTXFLG.

## CROSS REFERENCE

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

**imqapf** Quebec Anti-Poverty Fund

---

## DESCRIPTION

This represents the Anti-Poverty Fund contribution.

See QAPFFLG for a complete description.

## CROSS REFERENCE

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

**imqatc** Quebec age tax credit

---

## DESCRIPTION

This variable represents one of the tax credits used in the post-reform Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtottc, the variable which holds total tax credits. When QCALRFLG is set to 1, then this credit is zeroed out and the combined age, living alone, and retirement credit (imqcalr) is used instead.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(o) Compute taxable income and individual credits (Quebec)

**imqbtc** Quebec basic tax credit

---

## DESCRIPTION

This variable is the basic personal the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(o) Compute taxable income and individual credits (Quebec)

**imqcalr** 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).

The base credit is calculated for families. The base credit is the sum of the following:

QAXM if the head is over 65

QAXM if the spouse is over 65

QLAXM if the person lives alone, or lives only with dependent children

the minimum of QYPDL and the head's pension income (idipens)

the minimum of QYPDL and the spouse's pension income (idipens)

The credit is then reduced by QFAMRAT times the amount by which family income exceeds

QFAMDED.

## CROSS REFERENCE

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

**imqcapgt** Quebec taxable capital gains

---

## DESCRIPTION

As in the federal case, for the calculation of Quebec income tax, only a portion of capital gains are taxable. This variable is calculated as a proportion (QCAPGIR) of capital gains received (idicapg).

## CROSS REFERENCE

Function	Description
txqjnet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**imqcapgx** Quebec modelled capital gains deduction (254)

---

## DESCRIPTION

The amount which can be claimed as a deduction if a filer sells or disposes of eligible capital property.



## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(io) Compute taxable income and individual credits (Quebec)

**imqccea** Quebec child care expenses allowed (dedn)

---

## DESCRIPTION

For the Quebec provincial tax calculation, the model reassigns the imputed Child Care Exemptions (imqccea) to the spouse with the lower modeled net income for Quebec tax (imqinet).

This variable is valid only if QCCEOPT is set to 1.

## CROSS REFERENCE

Function	Description
txqccea	(o) Compute child care expense allowance (Quebec)

**imqcceni** Quebec net income for refundable cce credit calculation

---

## DESCRIPTION

When QCCEOPT is set to 2, the refundable childcare expense tax credit uses head plus spouses net income (imqcceni) to determine what proportion of allowable childcare expenses (QCETCR) may be claimed for the tax credit. The net income is defined as follows.

imqinet	Quebec net income
Plus	
idrpp	Registered pension plan receipts
idrrsp	RRSP receipts
imisa	Social Assistance
imigis	Guaranteed Income Supplement
imispa	Spouses Allowance

Less the amount of

imqcpptc	CPP tax credit
imquictc	UI Tax Credit
imqhsfc	Health Services Fund contributions
imqlatc	living alone tax credit
imqdctc	dependent children tax credit
QEIAA	for elderly

## CROSS REFERENCE

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

**imqccetc** Quebec refundable child care expenses Tax Credit

---

## DESCRIPTION

When QCCEOPT is set to 2, the amount of the refundable childcare expense tax credit. is calculated as a proportion (QCCEAOLD) of allowable childcare expenses. Allowable expenses are calculated in the same manner as those for the childcare expense deduction (imqccca). Namely the lesser of total childcare expenses for the family (idccett) and the allowable expenses for children age 6 and under (QCCEAYNG) plus the allowance for children age 7-14 (QCCEAOLD).

## CROSS REFERENCE

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

**imqcchc** Quebec child's non-refundable credit

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqhstr	(o) Compute family-related deductions or credits (Quebec)

**imqchara** Quebec allowable charitable donations(calc)

---

## DESCRIPTION

Total allowable charitable donations in Quebec. Calculated as the lesser of total charitable donations idcharit and the percentage QCHATNF of net income imqinet.

It also includes idgifts without limits, Gifts to Canada, province and culture.

In 1993, QGIFTOPT set to 2, charity and gifts are converted into non-refundable tax credits, imqchatc.

See also: imqchatc, QGIFTOPT, QGIFTFLG

## CROSS REFERENCE

Function	Description
txqitax	(io) Compute taxable income and individual credits (Quebec)

**imqchatc** Quebec allowable charitable donations tax credit

---

## DESCRIPTION

This is the total allowable charity and gifts non-refundable tax credit. This is calculated when QGIFTOPT is set to 2, otherwise it is imqchara.

When QGIFTFLG is set to zero, this is the sum of the lesser of total charitable donations, idcharit, and the percentage QCHATNF of net income imqinet, and idgifts.

When QGIFTFLG is set to 1, the same maximum rule based on net income applies to both

idcharit and idgifts.

See also QGIFTF LG and QGIFTOPT.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(o) Compute taxable income and individual credits (Quebec)

**imqcppse** Quebec self-employ. QPP/ CPP Cont. deduction

---

## DESCRIPTION

This variable represents the value of contributions to CPP/QPP from pensionable self-employed earnings that is to be converted into a deduction in the calculation of income. It is calculated only when QITSFSEW is set to 1, and represents the allowable proportion (QITSSEF) of the tax credit granted in respect of amount of CPP/QPP contributions on self-employed earnings that is to be converted to a deduction. 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: QITSSEF, QITSFSEW.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)

## DESCRIPTION

This variable contains the value of the Quebec non-refundable tax credit given for CPP/QPP payroll taxes. It is only calculated if QCPPOPT is set to 2. It is calculated as total CPP/QPP contributions (imcqppc) times the Quebec non-refundable nominal tax credit rate (QNTCR).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(o) Compute net income (Quebec)

## DESCRIPTION

This variable contains the tax credit entitlement with respect to dependent children. It is used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtottc, the variable which holds total tax credits.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqhstr	(o) Compute family-related deductions or credits (Quebec)

## DESCRIPTION

Before 1993, as a deduction from total income, the Quebec employment allowance is

calculated as the minimum of a base amount (parameter QEAMAX) and a percentage (parameter QEAP) of employment income (idiemp). Since 1993 this variable is zero.

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)

**imqdedfn** Quebec all deductions from net income

---

## DESCRIPTION

This variable represents the sum of all the following deductions (when they apply) from net income (imqinet):

idclos	/* allowable other years capital loss */
idnclos	/* allowable prior years non-capital loss */
imrepay	/* Federal repayments */
imqchara	/* charitable contributions & gifts */
idemplo	/* home relocation loan deduction include in other deductions/
imqstkdd	/* stock option deduction as part of other deduction */
idnorth	/* Northern deduction used as designated remote area */
imqcapgx	/* Capital gains exemption */
imisa	/* Social assistance or replacement program */
imigis	/* Guaranteed income supplement benefits */
imispa	/* Spouse's allowance */
imqcapgx	/* Quebec modelled capital gains deduction */

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(io) Compute taxable income and individual credits (Quebec)

**imqdedft** Quebec deductions from total income

---

## DESCRIPTION

For Quebec filers, this item is the sum of all deductions from total income:

- Employment allowance (imqdedia) if QEAP > 0,
- CPP/QPP Contributions (imcqppc) if QCPPOPT is set to 1,
- UI Premiums (imuic) if QUICOPT is set to 1,
- RPP Contributions (idrpp),
- RRSP Contributions (idrrsp),
- Union and Professional Dues (iddues),
- Other employment expenses (imqalexp),
- Tuition Fees (idtuitn),
- Child Care Expenses allowed (imqccea) if QCCEOPT is set to 1,
- Allowable Business Investment Losses, Indexed Security Investment Plan - allowable capital losses (imiloss),
- Carrying charges (idcarry),
- Other Deductions from total income (idothded),
- Moving expenses (idmovexp),
- Alimony allowance paid out (iddalimo).

No data was available to include exploration expenses when considered as a deduction from total income.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(io) Compute net income (Quebec)
txqccea	(o) Compute child care expense allowance (Quebec)

**imqdepni** Quebec dependant's net income

---

## DESCRIPTION

Net income of dependants calculated for the purpose of determining the amount of credit which may be transferred to the person in the household claiming the dependent.

## CROSS REFERENCE

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

**imqdistc** Quebec disability tax credit

---

## DESCRIPTION

This variable contains the disability tax credit used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtottc, the variable which holds total tax credits.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(o) Compute taxable income and individual credits (Quebec)

**imqdtxc** Quebec dividend tax credit

---

## DESCRIPTION

This item is the dividend tax credit for the calculation of Quebec provincial taxes. It is calculated as a fraction (parameter QDTCR) of the Taxable amount of Canadian Dividends (imqidivt).

## CROSS REFERENCE

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



**imquetc** Quebec Dues Tax Credit

---

## DESCRIPTION

This variable contains the value of the Quebec non-refundable due tax credit. Due as a tax credit is activated by QDUESOPT set to 2, otherwise it is a deduction, iddues.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(o) Compute net income (Quebec)

**imqei** Quebec eligible income for tax reduction

---

## DESCRIPTION

This is the income for the purposes of the tax reduction for families (imqftr). When QFAMFLG is set to 1, it is also the income used for calculating 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).

When QFAMFLG is set to 0, it is further reduced by QFAMDED for persons living alone in order to calculate the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

## CROSS REFERENCE

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

**imqfatc** Quebec Family Allowance Tax Credit

---

## DESCRIPTION

Amount of Quebec Family Allowance Tax Credit calculated when QFATCOPT is set to 2. When set to 1, the The Quebec family allowance, the Quebec new born allocation and the Quebec availability allowance are calculated instead.

See: QFATCOPT for program description.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
memo1	(i) Compute memo items for reporting

**imqfs** Quebec family situation (1-5)

---

## DESCRIPTION

This variable records the classification of family type used in the calculation of the family eligible income for tax reduction.

## CROSS REFERENCE

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

## LEVELS

0	Not applicable
1	Couple with children
2	Couple without children
3	Living alone with children
4	Single parent not alone with kids

5	Living alone with no kids
6	Single, no kids, lives with others

**imqftr** Quebec family tax reduction

---

**DESCRIPTION**

Actual amount of reduction based on income and family classification. Applied to spousal tax payable and then to elder, if any remaining.

**CROSS REFERENCE**

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

**imqhptc** Quebec Home Parent Tax Credit level

---

**DESCRIPTION**

This is the calculated value of the Housing Parent tax credit. The Housing of Parent Tax Credit (imqhptc) calculation is activated by a flag (QHPTCFLG) and the base tax credit is QHPTC. An economic family is eligible to the imqhptc if the parent or grandparent of the head of the economic family, or his/her spouse is in the economic family. A take-up rate QHPTCTC based on age of the potential parent assigns individuals with idefrh=3 as a parent according to SCF 1994 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, 1993.

**CROSS REFERENCE**

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

**DESCRIPTION**

This is the amount payable as a Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. It is calculated as an interpolated table lookup of parameter QHSC using a net income concept described below.

The net income used to lookup an individual's contribution is defined as:

imqitot	Total Income
less	
idiemp	Wages and salaries
idivid * QHSCDIR	QHSCDIR proportion of dividends
imioas * QHSOASFG	Optional exemption of OAS benefits
imoasr * !QHSOASFG	OAS Repayments
imuibr	UI Repayments
iddalimo	Alimony Paid
idcarry	Carrying charges
imiloss	Allowable investment losses

See also:

lkup1	Table lookup with interpolation
-------	---------------------------------

**CROSS REFERENCE**

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqtax	(io) Compute taxable income and individual credits (Quebec)

**DESCRIPTION**

This variable is the maximum tax value of the non-refundable Quebec health services fund contribution tax credit. It is calculated as the actual contributions to the Quebec health services fund (imqhsfc) times the Quebec non-refundable tax credit nominal rate (QNTCR).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqtax	(o) Compute taxable income and individual credits (Quebec)

**imqidivt** Quebec taxable dividends

---

## DESCRIPTION

This represents the taxable amount of dividends from taxable Canadian Corporations for the purpose of computing Quebec income tax. It is calculated by multiplying the actual amount of dividends (idivid) by the Quebec Dividend Gross-up Rate (QDGUR).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(io) Compute net income (Quebec)

**imqiloss** Quebec Modelled Business investment losses (243)

---

## DESCRIPTION

Allowable business investment losses deduction for debts of Canadian-controlled private corporations and allowable capital losses arising from the termination of an indexed security investment plan (ISIP). The capital gains inclusion rate (QCAPGIR) is applied to the database variable (idiloss).

## CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**imqinet** Quebec net income

---

## DESCRIPTION

This corresponds to Revenue Quebec's definition of Net Income:

- Total income imqitot, minus
- deductions from total income (imqdedft).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(io) Compute net income (Quebec)
txqccea	(io) Compute child care expense allowance (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)

**imqitax** Quebec taxable income

---

## DESCRIPTION

This is the sum of all total income for Quebec income tax purposes (imqitot) minus all deductions (imqdedft and imqdedfn).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(o) Compute taxable income and individual credits (Quebec)

**imqitot** Quebec total income

---

## DESCRIPTION

This is similar to the federal definition of total income except the addition of the family allowance

- **idiemp**: Earnings From Employment
- **imioas**: Modeled OAS Benefits
- **idicqp**: CPP/QPP Benefits Received
- **idipens**: Pension Income
- **imiuib**: Modeled Unemployment Insurance Benefits Received
- **iditoth**: Other Taxable Income
- **idisefm**: Self-employment Earnings (Farm)
- **idisenf**: Self-employment Earnings (Non-farm), scaled by the parameter **FACTISENF** (normally set to 1)
- **idiint**: Interest Income
- **idioinv**: Other Investment Income
- **imividvt**: Modeled Taxable Amount of Dividends
- **imicapgt**: Modeled Taxable Capital Gains and Losses
- **iditogv**: Other Taxable Government Income
- **imiotg**: Modeled New Taxable Demogrants
- **imqtfa**: Modeled Federal Family Allowance (only if **QFAIFLAG** is set to 1)

This corresponds to Line 199 of the Quebec Income Tax Return. It does not include Worker's Compensation. Income Security Benefits (**imisa**), GIS (**imigis**) and SPA (**imispa**) are now included in total income, beginning in 1994, as per the Quebec Income Tax Form.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txqhstr	(i) Compute family-related deductions or credits (Quebec)

**imqittr** Quebec income tested tax reduction

---

## DESCRIPTION

This is the Quebec income tested tax reduction originally introduced in 1994. The amount of this reduction 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. The exact formula is as follows:

$$\text{imqittr} = \text{QTRP} * \text{nneg}(\text{QTRBE} - \text{imbpt});$$

## CROSS REFERENCE

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

**imqlatc** Quebec living alone tax credit

---

## DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits in the function txqcalc. When QCALRFLG is set to 1, then this credit is zeroed out and the combined age, living alone, and retirement credit (imqcalr) is used instead.



## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqhstr	(o) Compute family-related deductions or credits (Quebec)

**imqmeda** Quebec medical expenses allowed

---

## DESCRIPTION

This variable is the medical expenses allowed for the purposes of calculating Quebec provincial income taxes.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(o) Compute taxable income and individual credits (Quebec)

**imqmedrc** Quebec refundable tax credit for medical expenses

---

## DESCRIPTION

The Quebec refundable tax credit for medical expenses 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.

## CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)
<b>imqmtc</b>	Quebec married tax credit

---

## DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtotc, the variable which holds total tax credits in the function txqcalc.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqhstr	(o) Compute family-related deductions or credits (Quebec)
<b>imqnbfa</b>	Quebec newborn Allowance

---

## DESCRIPTION

This item represents the amount of the newborn allowance granted by the Quebec government. Rank of the children are randomly increased to reflect the rank structure of children as observed from RRQ published data. Note that this allowance is not included in the calculation of total income for the residents of Quebec.

## CROSS REFERENCE

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

**imgndc** Quebec number of dependent children

---

## DESCRIPTION

This variable reports the number of dependent children used to calculate dependent child tax credits. The variable will be non-zero only for the spouse actually claiming the credits.

imgndc will be incremented for each child either under age 18 or in school with income below QYCXM1 in the case of the first child or below QYCXM2 for second and subsequent children

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqhstr	(o) Compute family-related deductions or credits (Quebec)

**imgptr** Quebec property tax refund

---

## DESCRIPTION

Property tax refund applied to spouse and balance to elder, or the opposite, depending on which party has the higher income.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
<b>imqritc</b>	Quebec retirement income tax credit

---

## DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtottc, the variable which holds total tax credits in the function txqcalc. When QCALRFLG is set to 1, then this credit is zeroed out and the combined age, living alone, and retirement credit (imqcalr) is used instead.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(o) Compute taxable income and individual credits (Quebec)
<b>imqsfflg</b>	Quebec simplified tax form flag 0=general 1=simplified

---

## DESCRIPTION

When this variable is set to 1, then this person filled in a simplified tax form. When it is set to 0, they filled out a general tax form.

The Simplified Tax System started in 1998. People who filled out the simplified form were able to receive a new tax credit QSFTC but were only able to claim the following deductions and non-refundable tax credits (excluding those which are calculated after income taxes):

- Contributions to RPPs (idrpp)
- Contribution to RRSPs (idrrsp)

Deduction of certain benefits (imrepay)  
 Basic personal amount (imqbtc)  
 Flat amount QSFTC \* QNTPCR  
 The amount with respect to age, for a person living alone or for retirement income (imqlatc)  
 The amount respecting dependent children or other dependants (imqdctc)  
 Charitable donations and gifts (imqchatc)  
 When QSFDISFLAG equals 1, the amount for severe and prolonged mental or physical impairment (imqdistc).

See QSFOPT for more information on the simplified tax form.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(io) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)

**imqstkdd** Quebec modelled Stock option deduction (249)

---

## DESCRIPTION

The allowed deduction for benefits received for qualifying stock options after the application of the capital gains inclusion rate (idstkded \* (1-QCAPGIR)).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(io) Compute taxable income and individual credits (Quebec)

**imqstr** Quebec sales tax refund

---

## DESCRIPTION

This is the value of the Quebec sales tax refund. It is always given to the oldest person in the nuclear family.

## CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
<b>imqta</b>	Quebec tax abatement (total)

---

## DESCRIPTION

The Quebec Tax Abatement is a refundable tax credit which is calculated as a proportion (QTAP) of Basic Federal Tax (imbft). This item represents the total amount of the abatement.

## CROSS REFERENCE

Function	Description
memo2	(o) Compute consumable income, etc.
<b>imqtaa</b>	Quebec tax abatement (applied)

---

## DESCRIPTION

The Quebec Tax Abatement is a refundable tax credit which is calculated as a proportion (QTAP) of Basic Federal Tax (imbft). This item represents the amount of the abatement which is applied to reducing federal taxes. If the total abatement exceeds federal taxes (imtxf: after the Federal Tax Reduction is applied) then the excess is refunded (See imqtar).

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
memo2	(i) Compute consumable income, etc.

**imqtar** Quebec tax abatement (refundable)

---

## DESCRIPTION

The remainder (if any) of the Quebec Tax Abatement after the rest is applied to reducing Federal Taxes (imtxf) to zero.

## CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
memo1	(i) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

**imqtca** Quebec tax credits applied

---

## DESCRIPTION

Tax credits applied to tax payable. If unused transferred to spouse.

## CROSS REFERENCE

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

**imqtct** Quebec tax credits transferable

---

## DESCRIPTION

Tax credits unused and available to be transferred to other member of household.

## CROSS REFERENCE

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

**imqtcts** Quebec tax credits transferred from spouse

---

## DESCRIPTION

Tax credits actually transferred from spouse.

## CROSS REFERENCE

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

**imqtfa** Quebec taxable family allowances

---

## DESCRIPTION

The Quebec taxable family allowance variable is used throughout the Quebec income tax calculations.



## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
txinet	(io) Compute net income
txqinet	(i) Compute net income (Quebec)

**imqtotte** Quebec total tax credits

---

## DESCRIPTION

The variable represents the total of the Quebec tax credits as calculated in the function txqcalc.

## CROSS REFERENCE

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

**imqtuite** Quebec Tuition Tax Credit

---

## DESCRIPTION

This variable contains the value of the Quebec non-refundable tuition tax credit. Tuition as a tax credit is activated by QTUIOPT set to 2, otherwise it is a deduction, idtuitn.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(o) Compute net income (Quebec)

## DESCRIPTION

This variable contains the value of the Quebec non-refundable tax credit given for Unemployment Insurance payroll taxes. It is only calculated if QUICOPT is set to 2. It is calculated as total UI contributions (imuic) times the Quebec non-refundable nominal tax credit rate (QNTCR).

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqinet	(o) Compute net income (Quebec)

**imrentpd** Imputed rent paid

---

## DESCRIPTION

For the purposes of provincial tax credit calculations in Ontario, Manitoba, and British Columbia, paid rents from the FAMEX imputed to the heads of census families and their spouses (if they earned income).

## CROSS REFERENCE

Function	Description
txhhexp	(io) Compute and pro-rate household taxes, rent, etc.
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txbc	(i) Compute provincial taxes for British Columbia
gist	(i) Compute Provincial GIS top-ups for elderly

**imrepay** Social Benefits Repayments

---

## DESCRIPTION

The sum of UI Benefits repaid (imuibr) and any simulated repayments for Family Allowance repayment (imfar) and OAS repayment (imoasr).

The standard algorithm allows the simulation of repayment of Family Allowances based on family net income and the repayment of OAS based on individual net income. A Family Allowance repayment rate (parameter FARR) may be applied to family net income exceeding a turndown level (parameter FATD). Similarly, for OAS, the reduction rate (OASRR) may be applied to net income exceeding a turndown level (OASTD).

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txitax	(i) Compute taxable income and individual credits
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
memo1	(i) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

**imscb** Saskatchewan Child Benefit

---

## DESCRIPTION

Introduced in the 1998 budget, the Saskatchewan Child Benefit works in tandem with the Federal Child Tax Benefits. (Thus, the 1998 benefit is based on 1997 income and is received by families from July 1998 to June 1999.)

When the program is activated by turning on SCBFLG, families receive a benefit which depends on the number of children in the family (SCB1, SCB2, and SCB3). The benefit is reduced in two stages. Net family income greater than SCBTD1 and less than SCBTD2 is reduced at a rate 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	(o) Compute provincial taxes for Saskatchewan
memo1	(i) Compute memo items for reporting
<b>imsctxc</b>	Saskatchewan Non-refundable child tax credit

---

## DESCRIPTION

This represents the value of the calculated Saskatchewan Child Tax Credit. When Saskatchewan Tax on Taxable Income is flagged on (STXFLG=1), this credit is derived by multiplying the tax credit amount (SCNTC) by the number of children in the census family and the provincial non-refundable tax credit rate (SPNTPCR).

## CROSS REFERENCE

Function	Description
txsask	(io) Compute provincial taxes for Saskatchewan
<b>imses</b>	Saskatchewan Employment Supplement

---

## DESCRIPTION

The Saskatchewan Employment Supplement is a monthly program. In the SPSD/M, the program is modeled in a yearly fashion when SCBFLG is turned on. The maximum benefit is derived by multiplying the family's employment income in excess of SESCO (up to a maximum of SESMXIP) by a rate (SESR) which depends on the number of children in the family. The benefit is reduced for any family net income in excess of SESTD by a SESRR rate. The supplement started in mid-1998 and hence a phase-in rate SESPI was applied.

Parents of children under 13 will get an extra benefit. The maximum supplementary benefit is derived by multiplying the family's employment income in excess of SESCO (up to a maximum of SESMXIP) by a rate (SESYR) which depends on the number of children in the family. The benefit is reduced by any family net income in excess of SESTD by a SESYRR rate. The supplementary benefit started in mid-2001 and hence a phase-in rate SESYPI is

applied.

The estimate resulting from the SPSD/M may differ from the administrative totals. In modeling the program, employment income is assumed to be evenly distributed during the year. No maintenance income (e.g. child or spousal support) is added to employment income. The program is administered monthly with eligibility being determined depending on each month's income.

## CROSS REFERENCE

Function	Description
txsask	(o) Compute provincial taxes for Saskatchewan
memo1	(i) Compute memo items for reporting

**imspamax** Maximum amount of SPA

---

## DESCRIPTION

This variable contains the maximum amount of Spouse's Allowance that an individual was eligible to receive, before taking into account the person's income.

## CROSS REFERENCE

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

**imspatyp** Type of SPA entitlement

---

## DESCRIPTION

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

This variable indicates the category of Spouse's Allowance eligibility, before needs testing, for all individuals.

## CROSS REFERENCE

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

## LEVELS

0	N/A
1	Widow(er)
2	SPA recipient in SPA couple

**imsstxc** Saskatchewan senior supplement tax credit

---

## DESCRIPTION

This represents the value of the calculated Saskatchewan Senior Supplement Tax Credit. When Saskatchewan Tax on Taxable Income is flagged on (STXFLG=1), this credit is derived by multiplying the tax credit amount (SSSTC) by the provincial non-refundable tax credit rate (SPNTR) for individuals aged 65 and over.

## CROSS REFERENCE

Function	Description
txsask	(io) Compute provincial taxes for Saskatchewan

**imsstc** Saskatchewan refundable sales tax credit

---

## DESCRIPTION

Introduced in the 2000 budget, the Saskatchewan Sales Tax Credit became effective April 1, 2000.

The program is activated by setting SSTCFLAG to 1. 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. SSTCPI represents the program phase in rate.

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	(o) Compute provincial taxes for Saskatchewan
<b>imstkded</b>	Modelled Stock option deduction (249)

---

## DESCRIPTION

The allowed deduction for benefits received for qualifying stock options after the application of the capital gains inclusion rate ( $\text{idstkded} * (1 - \text{CAPGIR})$ ). Corresponds to Line 249 of the General Tax Guide.

## CROSS REFERENCE

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

**imstxcrt** Tax credits transferred from spouse

---

## DESCRIPTION

This variable represents the amount of transferable tax credits (the sum of the Age (imatxc), Disability (imdisatc), Education (imedtxc), Tuition (imtxc), and Pension Income (impentxc) Tax Credits) actually transferred to a spouse after reduction based on the net income of the transferring spouse.

## CROSS REFERENCE

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

**imtaxcr** Total tax credits

---

## DESCRIPTION

This represents the total tax credits available to reduce basic federal tax (imbft) including non-transferable tax credits, transferable credits, credits transferred from the spouse (imstxcrt), and credits transferred from children (imctxcrt).



## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
<b>imtfa</b>	Taxable family allowances

---

## DESCRIPTION

For all provinces, except Quebec, all Family Allowances are taxable. In Quebec, however, the proportion of the provincial benefits on behalf of children aged 12-15 is not taxable.

## CROSS REFERENCE

Function	Description
famod	(o) Compute family allowance
txinet	(io) Compute net income
<b>imttxcrt</b>	Total tax credits transfered

---

## DESCRIPTION

This variable reports the sum of the Age (imatxc), Disability (imdisatc), Education (imedtxc), Tuition (imttutxc), and Pension Income (impentxc) Tax Credits which may be transferred from a dependant to a supporting parent or between spouses.

## CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

## DESCRIPTION

The Tuition Tax Credit is calculated as a proportion (parameter FNTCR) of tuition fees (idtuittn). The number used by the model for tuition fees (idtuittn) correspond to the value and definition of the Tuition Deduction allowed in the base year.

## CROSS REFERENCE

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

## DESCRIPTION

This is calculated from Basic Federal Tax (imbft) by subtracting the Federal Tax Credits (imlabtxc, imfptc, and iditc). Computed federal surtaxes (imfsur) are then added to this amount.

## CROSS REFERENCE

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

## DESCRIPTION

This analysis variable contains the federal commodity taxes associated with household consumption, allocated to individuals. Household commodity taxes are allocated to the

individuals in a household in proportion to their share of household income, as measured by imishri.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.

**imtxp** Provincial income tax payable

---

## DESCRIPTION

This is calculated from Basic Provincial Tax (imbpt), reduced by non-refundable tax credits and then by applying any tax reductions or surtaxes (impsur). Refundable tax credits are considered as transfers:

## CROSS REFERENCE

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

**imtxpc** Provincial commodity taxes

---

## DESCRIPTION

This analysis variable contains the provincial commodity taxes associated with household

consumption, allocated to individuals. Household commodity taxes are allocated to the individuals in a household in proportion to their share of household income, as measured by imishri.

## CROSS REFERENCE

Function	Description
ctmod	(o) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.

**imuibr** UI benefit recovery

---

## DESCRIPTION

imuibr is used as a deduction in the calculation of Taxable Income and is a component of total taxes (imftax) for reporting purposes.

When UIEIOPT is set to 1, if net income exceeds a specified level (parameter UIBRA), a proportion (UIBRP) of UI Benefits must be repaid. The repayment amount is calculated by taking the proportion of either UI Benefits or the amount Net Income exceeds the base amount, whichever is lower.

When UIEIOPT is set to 2 and UIEIREPOPT is set to 1, the proportion of UI Benefits to be repaid (UIEIBRP) is based on the number of weeks of UI benefits in the past UIEIYRS years (ubeiwpb).

When UIEIOPT is set to 2 and UIEIREPOPT is set to 2, special benefits (sickness, maternity and parental) are exempt from repayment. The recovery of qualified benefits is equal to UIEIRPR times the lesser of the benefits and the amount by which net income (iminet) exceeds UIBRANR.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
txinet	(io) Compute net income

txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
memo2	(i) Compute consumable income, etc.

---

**imuic** UIC contributions

---

## DESCRIPTION

This variable represents the modelled annual UI premiums payable. This is calculated based upon the reported number of weeks worked (idlyww) and earnings from employment (idiemp). The model makes the assumption that earnings are evenly distributed among the weeks worked. No contributions are made if the average weekly earnings are lower than the minimum insurable earnings (UIMINPCT \* UIERNMAX). The weekly contribution is a proportion (parameter UIPF) of earnings not exceeding the maximum level for insurable earnings (UIERNMAX). The annual contribution is the number of weeks worked times the weekly contribution.

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txcalc	(i) Calculate federal income tax
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
gist	(i) Compute Provincial GIS top-ups for elderly
memo1	(i) Compute memo items for reporting

---

**imuicrf** UI EI contribution refund

---

## DESCRIPTION

This variable describes the amount of EI contribution, imuic, which a person with income less than UIEIREF would get refunded. It is excluded from the total value of the

contributions, imuic.

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 variable is valid only if UIEIOPT is set to 2 (Dec 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
<b>imuictc</b>	UIC contributions tax credit

---

## DESCRIPTION

The UI Contribution Tax Credit (imuictc) is calculated as a proportion (parameter FNTCR) of UI contributions (imuic).

## CROSS REFERENCE

Function	Description
txinet	(o) Compute net income
txcalc	(i) Calculate federal income tax
<b>imuidpfg</b>	UI claimants has dependents flag

---

## DESCRIPTION

This flag is set to one for UI claimants who have dependants and whose average UI insurable earnings are below a set proportion (UIENSRTCO) of the Maximum Weekly Insurable Earnings (UIERNMAX). The flag is calculated only when UIDEPOPT is set to 2.

This variable is valid only if UIEIOPT is set to one (Before Dec 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits

---

<b>imuiydep</b>	Number of dependents under 7 for family supplement (EI only)
-----------------	--

---

## DESCRIPTION

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

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

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

---

<b>in</b>	Individual data [array]
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---

## DESCRIPTION

This is an array each element of which is a structure whose sub-structures hold all information, both database and modelled, on a single individual. It is not directly accessible to the 'black box' variable facilities, but is documented here for glass box users. The primary substructures of each element of the in array are named id (database variables) and im (modelled variables). The number of elements containing valid data within this array is given by the variable hhnin, which is the number of individuals contained in the current household.

<b>nf</b>	Nuclear family data [array]
-----------	-----------------------------

---

## DESCRIPTION

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

**`nfageeld`**      Age of eldest in nuclear family

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
<code>gis</code>	(i) Compute GIS/SPA for elderly

**`nfin`**      First person in nuclear family [pointer]

---

## DESCRIPTION

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



## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits

**nfinch** First child in nuclear family [pointer]

---

## DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first child in the current nuclear family. Since the children in a nuclear family are arranged sequentially in memory, nfin is commonly used to initialize a working pointer used to process each child of a nuclear family in turn. Note that children in nuclear families, (unlike those in census families) are by definition under 18 years of age.

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
famod	(i) Compute family allowance
txns	(i) Compute provincial taxes for Nova Scotia
txsask	(i) Compute provincial taxes for Saskatchewan
txctc	(i) Compute child tax credit

**nfineld** Eldest person in nuclear family [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
famod	(io) Compute family allowance
txinet	(i) Compute net income
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit

**nfinspo** Spouse of eldest [pointer]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
famod	(i) Compute family allowance
txinet	(i) Compute net income
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta

txbc	(i) Compute provincial taxes for British Columbia
gis	(i) Compute GIS/SPA for elderly
txctc	(i) Compute child tax credit

**nfnadult**            Number of adults in nuclear family

---

## DESCRIPTION

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

**nfnearn**            Number of earners in nuclear family

---

## DESCRIPTION

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

**nfneled**            Number of elderly in nuclear family

---

## DESCRIPTION

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

**nfnkids**            Number of children in nuclear family

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
ui	(i) Compute UI benefits
famod	(i) Compute family allowance

txinet	(i) Compute net income
txnfld	(i) Compute provincial taxes for Newfoundland
txpei	(i) Compute provincial taxes for P.E.I.
txns	(i) Compute provincial taxes for Nova Scotia
txnb	(i) Compute provincial taxes for New Brunswick
txont	(i) Compute provincial taxes for Ontario
txman	(i) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txalta	(i) Compute provincial taxes for Alberta
txbc	(i) Compute provincial taxes for British Columbia
txctc	(i) Compute child tax credit

**nfnpers**                      Number of persons in nuclear family

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits

**nfsexeld**                      Sex of eldest in nuclear family

---

## DESCRIPTION

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

## LEVELS

0	Male
1	Female

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
<code>txqcalc</code>	(i) Calculate income tax (Quebec)
<code>famod</code>	(i) Compute family allowance
<code>txinet</code>	(i) Compute net income
<code>txnfld</code>	(i) Compute provincial taxes for Newfoundland
<code>txpei</code>	(i) Compute provincial taxes for P.E.I.
<code>txns</code>	(i) Compute provincial taxes for Nova Scotia
<code>txnb</code>	(i) Compute provincial taxes for New Brunswick
<code>txman</code>	(i) Compute provincial taxes for Manitoba
<code>txsask</code>	(i) Compute provincial taxes for Saskatchewan
<code>txalta</code>	(i) Compute provincial taxes for Alberta
<code>txbc</code>	(i) Compute provincial taxes for British Columbia
<code>gis</code>	(i) Compute GIS/SPA for elderly
<code>txctc</code>	(i) Compute child tax credit

## LEVELS

0	No spouse present
1	Spouse present

## DESCRIPTION

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

## LEVELS

0	With Kids, 1 Adult
1	With Kids, 2+ Adult
2	With Elderly, 1 Adult
3	With Elderly, 2+ Adult
4	Other, 1 Adult
5	Other, 2+ Adult

**scfrecs**                  SCF records

---

## DESCRIPTION

This variable gives an unduplicated count of the number of SCF demographic/income records represented by the current household. The variable which contains this characteristic is *hdnscf*.

**spsdrecs**                  SPSD records

---

## DESCRIPTION

This variable gives a count of the number of SPSD records represented by the current household. It has been derived in such a way that it behaves as if unweighted in the tables and is set equal to 1. However, the actual value can be observed in the text output facility (if the appropriate level of precision is requested). The variable which contains this characteristic is *hdnspsd*.

**ub**                                  UI benefit structure

---

## DESCRIPTION

The structure identified by the letters 'uc' holds SPSD variables pertaining to a UI claim. See descriptions of ub1 and ub2 These variables are read directly from the SPSD database. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users.

**ub1**                                  UI claim #1 results [struct]

---

## DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the im structure, and contains modelled information on the first of up to two UI claims pertaining to a given individual. All variables with the prefix ub1 are members of this structure.

**ub2** UI claim #2 results [struct]

---

## DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the im structure, and contains modelled information on the second of up to two UI claims pertaining to a given individual. All variables with the prefix ub2 are members of this structure.

**ubcalfs** Family supplement paid in calendar year

---

## DESCRIPTION

Modeled family supplement paid within the calendar year. The family supplement is only activated when UIEIOPT is set to 2, and UIEIFSFLG is set to 1. The family supplement is included as part of ubcalpd. The supplement is given to EI recipients whose families received federal child tax benefits (imfcben) during the year.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubcalpd** Benefits paid in calendar year

---

## DESCRIPTION

Modeled benefits paid (\$) over the weeks of claim activity in the calendar year. Calculated

from benefit rate parameters of the current model, and the weeks of modeled claim activity that fall within the calendar year.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
txinet	(i) Compute net income

**ubcalwk** Weeks on claim in calendar year

---

## DESCRIPTION

Modeled paid weeks on claim within the calendar year, which may include, for example, the final part of a first claim or the initial part of a second. Calculated as the difference between the first and last (windowed) claim week pointers (ubp1c and ubp6c).

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubclmfs** Family supplement paid on claim

---

## DESCRIPTION

Modeled family supplement paid during a claim. The family supplement is only activated when UIEIOPT is set to 2, and UIEIFSFLG is set to 1. The family supplement is included as part of ubclmpd. The supplement is given to EI recipients whose families received federal child tax benefits (imfcben) during the year.



## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
<b>ubclmpd</b>	Benefits paid on claim

---

## DESCRIPTION

Modeled benefits paid (\$) in all weeks of claim activity. Calculated from benefit rate parameters of the current model, and the weeks of modeled claim activity.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
<b>ubclmwk</b>	Weeks on claim

---

## DESCRIPTION

Modeled paid weeks on claim, which may include, for example, the final part of a first claim or the initial part of a second. Calculated as the difference between the first and last claim week pointers (ubp1 and ubp6).

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

**ubeiwbp** Weeks of past EI benefits

---

## DESCRIPTION

This variable describes the total number of weeks of EI received in the past UIEIYRS years. It is derived using ucy1 to ucy5.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
txinet	(i) Compute net income

**ubern** Modelled insurable weekly earnings

---

## DESCRIPTION

Weekly insurable earnings derived by applying a ceiling (UIERNMAX) to the grown average weekly insurable earnings (ucern).

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubp1** Week # of first payment

---

## DESCRIPTION

ubp1 is a number identifying the week of the first payment to a modeled claim (i.e., usually the second week following establishment of a claim under the current program). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
<b>ubp1c</b>	Week # of first payment (windowed)

---

## DESCRIPTION

ubp1c is a number identifying the week of the first payment to a modeled claim within the calendar year. Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
<b>ubp2</b>	Week # of start of second phase

---

## DESCRIPTION

ubp2 is a number identifying the week of the first payment within the second phase of a modeled claim. ubp2 is always greater than or equal to ubp1 (equality indicates zero weeks of first phase payments). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubp2c** Week # of start of second phase (windowed)

---

## DESCRIPTION

ubp2c is a number identifying the week of the first payment within the second phase of a modeled claim within the calendar year. ubp2c is always greater than or equal to ubp1c (equality indicates zero weeks of first phase payments or that first phase payments were in the previous calendar year). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubp3** Week # of start of third phase

---

## DESCRIPTION

ubp3 is a number identifying the week of the first payment within the third phase of a modeled claim within the calendar year. ubp3 is always greater than or equal to ubp2 (equality indicates zero weeks of second phase payments or that second phase payments were in the previous or subsequent calendar years). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubp3c** Week # of start of third phase (windowed)

---

## DESCRIPTION

ubp3c is a number identifying the week of the first payment within the third phase of a modeled claim within the calendar year. ubp3c is always greater than or equal to ubp2c

(equality indicates zero weeks of second phase payments or that second phase payments were in the previous or subsequent calendar years). Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

**ubp4** Week # of last payment

---

## DESCRIPTION

ubp4 is a number identifying the week after the termination of a modeled claim. ubp4 is always greater than or equal to ubp3 (equality indicates zero weeks of third phase payments). ubp4 may equal ubp1 indicating that the modeled claim was disentitled. Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits

**ubp4c** Week # of last payment (windowed)

---

## DESCRIPTION

ubp4c is a number identifying the week after the last payment to a modeled claim within the calendar year. ubp4c is always greater than or equal to ubp3c (equality indicates zero weeks of third phase payments or that second phase payments were in the previous or subsequent calendar years). ubp4c may equal ubp1c indicating that the modeled claim was disentitled or that the reduction in entitlement was sufficient to imply claim activity only in the previous calendar year. Week of January 1 = 0.

## CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
<b>ubp5</b>	Week # of last other type of ui/ei payment

---

## DESCRIPTION

ubp5 is a number identifying the week of the last other benefit payments to a modeled claim. Other types of benefits will include everything not included in regular, sickness, maternity, parental, or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
<b>ubp5c</b>	Week # of last other type of ui/ei payment (windowed)

---

## DESCRIPTION

ubp5c is a number identifying the week of the last other benefit type payment to a modeled claim within the calendar year. Other types of benefits will include everything not included in regular, sickness, maternity, parental, or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
<b>ubp6</b>	Week # of last training payment

---

## DESCRIPTION

ubp6 is a number identifying the week of the last training payment to a modeled claim.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
<b>ubp6c</b>	Week # of last training payment (windowed)

---

## DESCRIPTION

ubp6c is a number identifying the week of the last training payment to a modeled claim within the calendar year.

## CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits
<b>uc</b>	UI claim structure

---

## DESCRIPTION

The structure identified by the letters 'uc' holds SPSD variables pertaining to a UI claim. See descriptions of uc1 and uc2. These variables are read directly from the SPSD database. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users.

**uc1** UI claim #1 data [struct]

---

## DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the id structure, and contains database information on the first of up to two UI claims pertaining to a given individual. All variables with the prefix uc1 are members of this structure. The member ucstat of uc1 (denoted uc1stat) indicates if the structure contains claim data or not.

**uc2** UI claim #2 data [struct]

---

## DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the id structure, and contains database information on the second of up to two UI claims pertaining to a given individual. All variables with the prefix uc2 are members of this structure. The member ucstat of uc2 (denoted uc2stat) indicates if the structure contains claim data or not.

**ucbtyp** Claim type

---

## DESCRIPTION

Benefit type at the time the claim was established.

When using this variable for classification purposes in the model, it is important to note that there are some subtleties regarding claim type. For example, people who received weeks of maternity benefits may also receive parental benefits (according to ucgotpa). Since it is only one claim which began with the type maternity, all the dollars will be assigned to ucbtyp = maternity. People may also receive training benefits in addition to other types of benefit.

When UIEIMTYPFLG is turned on, the claim type modelled is the claim type used in ucmtyp, which is the type of claim representing the most weeks in the claim as opposed to the type of claim which was first established.



In the model, when a person is known to have received regular benefits in addition to sickness, maternity, or parental benefits (uctpng), then a regular claim is modelled. This is true even when UIEIMTYPFLG is turned on.

Training benefits include various training benefits both under the UI and EI system.

Other types of benefits will include everything not included in regular, sickness, maternity, parental, or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

## LEVELS

0	No Benefits
1	Regular
2	Sickness
3	Maternity
4	Parental
5	Fishing
6	Training
7	Other Types

**ucdivwk** Minimum divisor weeks

---

## DESCRIPTION

This variable represents the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year. It is used to model the minimum divisor rule. When UIEIDIVFLG is turned on, the EI minimum divisor rule is applied. This means that weekly

earnings ubern are adjusted by multiplying them by the ratio of weeks worked in the past 26 weeks, ucdivwk, over the maximum of the weeks worked over the past 26 weeks and the minimum divisor, UIEIDIV, which varies according to the local unemployment rate.

Note that since ucdivwk has been imputed in such a way that it is already the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year, there should be little or no change when this flag is turned on if the value of UIEIDIV is the same as the base year. Furthermore, since the value of ucdivwk is already at the maximum, changing UIEIDIV to make the program more generous will not have an impact without first modifying the database. See the section on the Reference Value Facility in the [User's Guide](#) for more information on how to modify the database.

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

## CROSS REFERENCE

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

**uceff**                      Effective weekly rate

---

## DESCRIPTION

Ratio of total claim benefits to claim weeks observed in administrative data. This benefit rate incorporates special program payments (e.g., job creation) and is adjusted for reduced payment levels (e.g., due to earnings reported while on claim). It does not include training benefits or other types of benefits.

When UIEFFFLAG is turned on, uceff is used to calculate the benefit rate for regular, sickness, maternity, parental and fishing benefits. Otherwise, the benefit rate is modelled.

uceff is grown from the observed base year value by preserving its base year ratio to ucern.

Source:

EIC Administrative Data.

## CROSS REFERENCE

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

**ucern** Insurable weekly earnings

---

## DESCRIPTION

Insurable earnings are accumulated prior to the establishment of an EI claim. The length of time will depend on the year of the program. In order to be able to model all years, the weekly average is imputed onto the database.

ucern is grown from the observed base year value using employment income growth rates by industry GFIEMP, together with the parameters UIBASEYRMAX and UITARGYRMAX. If the base year value of ucern equals or exceeds UIBASEYRMAX, ucern is set to UITARGYRMAX. Otherwise ucern is grown using the appropriate rate taken from GFIEMP, but is in any case not allowed to exceed the value UITARGYRMAX.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

**ucexhas** Exhaustee flag

---

## DESCRIPTION

This flag indicates that the individual completely exhausted their entitled weeks of UI benefits in the claim.

Source:

EIC Administrative Data.

## CROSS REFERENCE

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

## LEVELS

0	Not a UI exhaustee
1	UI exhaustee

**ucgotpa** Received paternity benefits

---

## DESCRIPTION

This flag is set to 1 if a person received paternity benefits and 0 otherwise. When the flag is set to one, claimants of type maternity (ucbtyp = 3) have their maximum weeks of benefits equal to UIMAXMATWKS plus UIMAXPARWKS.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

**uchrwk** Hours worked prior to claim

---

## DESCRIPTION

The number of insured hours worked in the 52 weeks prior to the establishment of a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

---

**ucmtyp** Main Claim type (majority of weeks)

## DESCRIPTION

Claims may cover more than one type of benefit. The variable ucbtyp is the type of claim which was first claimed. The variable ucmtyp is the type of claim for which the most weeks were claimed.

Training benefits include various training benefits both under the UI and EI system.

Other types of benefits will include everything not included in regular, sickness, maternity, parental, fishing or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

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.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

**DESCRIPTION**

This flag indicates whether a person is a new entrant or re-entrant. When UIEINEREF LG is turned on, the number of hours needed for new entrants and re-entrants to qualify for EI is UINEREHRMIN.

Source:

EIC Administrative Data.

**CROSS REFERENCE**

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

**ucothbr** Other benefits weekly rate

---

**DESCRIPTION**

This variable gives the weekly payment rate which, if applied to the number of weeks of other benefits (ucothwk), would produce the payment made to the individual for other benefits. Other benefit types include all benefit types not included in the following list: regular, sickness, maternity, parental, fishing, or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

Source:

EIC Administrative Data.

**CROSS REFERENCE**

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

## DESCRIPTION

This variable gives the number of weeks spent in other types of benefits during the claim. Other benefit types include all benefit types not included in the following list: regular, sickness, maternity, parental, fishing, or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

**ucrpeat** Repeat claim flag

---

## DESCRIPTION

Flag taking values 1 or 0 indicating whether a given claim was a repeat claim or not. A repeat claim is one which was preceded by a previous claim within 52 weeks of the current claim's establishment.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

## LEVELS

0	Non Repeater
1	Repeater

**ucstart**                      Week claim established

---

## DESCRIPTION

Identification number for the week in which a UI claim was established. The week of Jan. 1 is coded 0.

This variable has been randomly adjusted (within narrow limits) as part of the SPSD database creation process.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

**ucstat**                      Claim status flag

---

## DESCRIPTION

This flag is used to indicate if the data in the uc structure contains claim data or not. All individuals in the household contain two uc structures (to hold information on up to two UI claims), and the ucstat variable indicates which structures actually contain data.

Source:  
EIC Administrative Data.



## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
txinet	(i) Compute net income
ccept	(i) zero CCE for young kids if optimal

## LEVELS

0	Claim inactive
1	Claim active

**uctpncg** Also received regular benefits

---

## DESCRIPTION

Flag indicating that a person received regular benefits in addition to at least one other type of benefits over the course of a UI claim. Most frequently the change is from sickness or maternity benefits to regular benefits.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

## LEVELS

0	Type unchanged
---	----------------

---

**uctrnbr** Training benefit weekly rate
 

---

## DESCRIPTION

This variable gives the weekly payment rate which, if applied to the number of weeks of training benefits (uctrnwk), would produce the payment made to the individual for training.

Source:

EIC Administrative Data.

## CROSS REFERENCE

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

---

**uctrnwk** Weeks of training benefits
 

---

## DESCRIPTION

This variable gives the number of weeks spent in training during the claim. Note that a claim may have both training and non-training benefits.

Source:

EIC Administrative Data.

## CROSS REFERENCE

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

---

**ucuer** Local unemployment rate (x10)
 

---

---

## DESCRIPTION

This variable contains the local unemployment rate applicable in the week of claim initiation. This variable may be inconsistent with the province and urbanisation of the individual, since these data come from different data sources.

The variable is created by always scaling the database value found in `ucuro` by the ratio of the target year unemployment rate by province (`PURC`) to the Base year unemployment rate (`PURB`). This is the means by which the `SPSM` allows for changing local unemployment rates.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

---

<b><code>ucuro</code></b>	Local unemployment rate (x10)-original value
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---

## DESCRIPTION

This variable contains the original local unemployment rate applicable in the week of claim initiation. This variable may be inconsistent with the province and urbanisation of the individual, since these data come from different data sources.

This variable is present in order to permit the correct functioning of the database build facilities. It is not used in any of the tax/transfer algorithms.

See Also: `ucuer`

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
<b>ucweeks</b>	Weeks of benefits

---

## DESCRIPTION

Weeks of benefits paid on a given claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits
<b>ucwork</b>	Weeks of work prior to claim

---

## DESCRIPTION

The number of weeks of insured employment in the 52 weeks prior to the establishment of a claim.

This variable is only used under the UI system, when UIEIOPT is equal to 1. The variable was no longer available on the EIC administrative data starting with the implementation of the Employment Insurance System. The variable was therefore derived in the following way:

It is the minimum of 52 weeks, and the maximum of the minimum divisor weeks (ucdivwk) and the hours worked in the previous year (uchrwk) divided by an imputed hours worked per week which was imputed using the Survey of Labour and Income Dynamics.

Source:  
Derived from the Survey of Labour and Income Dynamics and EIC Administrative Data.

## CROSS REFERENCE

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

**ucy1** Weeks on UI in first year before claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the first year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

**ucy2** Weeks on UI in second year prior to claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the second year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

---

**ucy3** Weeks on UI in third year prior to claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the third year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

---

**ucy4** Weeks on UI in fourth year prior to claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the fourth year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

**ucy5** Weeks on UI in fifth year prior to claim

---

## DESCRIPTION

The number of weeks of EI receipt received in the fifth year prior to a claim.

Source:  
EIC Administrative Data.

## CROSS REFERENCE

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

**uv** user variables [struct]

---

## DESCRIPTION

This structure is a sub-structure of the im structure, and is designed to allow the 'glass box' user to add new modelled variables. The method by which such new variables are added, defined, and used is described in the *Programmer's Guide*.

**uvdummy** dummy variable

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## DESCRIPTION

This member of the uv user-defined variable structure is present because the C language does not allow empty structures.

