



SPSD/M

Parameter Guide

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



Statistics
Canada

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Canada

Introduction

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

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

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

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

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

Parameter Files

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

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

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

1988 actual tax/transfer parameter values, projected database
1989 actual tax/transfer parameter values, projected database
1990 actual tax/transfer parameter values, projected database
1991 actual tax/transfer parameter values, projected database
1992 actual tax/transfer parameter values, projected database
1993 actual tax/transfer parameter values, projected database
1994 actual tax/transfer parameter values, projected database
1995 actual tax/transfer parameter values, projected database
1996 actual tax/transfer parameter values, projected database
1997 actual tax/transfer parameter values, 1997 database
1998 actual tax/transfer parameter values, projected database
1999 actual tax/transfer parameter values, projected database
2000 actual tax/transfer parameter values, projected database
2001 actual tax/transfer parameter values, projected database
2002 actual tax/transfer parameter values, projected database
2003 projected tax/transfer parameter values, projected database
2004 projected tax/transfer parameter values, projected database
2005 projected tax/transfer parameter values, projected database

Each of these variants is defined by a set of parameter files, as described above. For example, the 1988 variant is specified in the parameter files: ba88.cpr, ba88.mpr and ba97_88.apr.

The database adjustment parameters supplied with the full SPSPD/M are based on differences between SPSPD per capita base year (1997) figures and per capita national accounts data for available years. This method is also used for projected the value of tax/transfer parameters where necessary.

The following is a list of the parameter files included with the release of SPSPD/M version 9.2. These files supercede all parameter files included with the version 9.1 release.

CONTROL	ADJUSTMENT	TAX/TRANSFER
BA88.CPR	BA97_88.APR	BA88.MPR
BA89.CPR	BA97_89.APR	BA89.MPR
BA90.CPR	BA97_90.APR	BA90.MPR
BA91.CPR	BA97_91.APR	BA91.MPR
BA92.CPR	BA97_92.APR	BA92.MPR
BA93.CPR	BA97_93.APR	BA93.MPR
BA94.CPR	BA97_94.APR	BA94.MPR
BA95.CPR	BA97_95.APR	BA95.MPR
BA96.CPR	BA97_96.APR	BA96.MPR
BA97.CPR	BA97_97.APR	BA97.MPR
BA98.CPR	BA97_98.APR	BA98.MPR
BA99.CPR	BA97_99.APR	BA99.MPR
BA00.CPR	BA97_00.APR	BA00.MPR
BA01.CPR	BA97_01.APR	BA01.MPR
BA02.CPR	BA97_02.APR	BA02.MPR
BA03.CPR	BA97_03.APR	BA03.MPR
BA04.CPR	BA97_04.APR	BA04.MPR
BA05.CPR	BA97_05.APR	BA05.MPR
BA88T.CPR		
BA89T.CPR		
BA90T.CPR		
BA91T.CPR		
BA92T.CPR		
BA93T.CPR		
BA94T.CPR		
BA95T.CPR		
BA96T.CPR		
BA97T.CPR		
BA98T.CPR		
BA99T.CPR		
BA00T.CPR		
BA01T.CPR		
BA02T.CPR		
BA03T.CPR		
BA04T.CPR		
BA05T.CPR		

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

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

FLAG	A flag controls whether or not an algorithm (or program or calculation) is performed. With a value of one the algorithm is executed, with a value of zero it is not. Flag parameters always have the word "FLAG" as the last four letters in their name. A flag must take the value 0 or 1.
OPTION	An option parameter allows the choice of two or more algorithms (or programs or calculations). Values range from 1 to the number of options allowed. Option parameters always end in "OPT". A valid option value is an integer between 1 and the highest number allowed in the parameter definition.
SCALAR	Scalar parameters take a single numeric value with or without a decimal point.
STRING	A string parameter is a short single line of text.
VECTOR	A vector is a single column of numbers. The first value is the number of values to follow. The program checks that the correct number of values are included.
LOOKUP TABLE	A lookup table contains a single value followed by a set of three columns. The initial single value indicates the number of rows which are to follow. The tables are used in a similar manner as a tax table. A value, such as taxable income, is provided as a parameter to a look up program and the amount of tax payable is returned. In a lookup table, the first column represents the input value, such as taxable income. The second column represents the output value corresponding to the input value in the same column. The third column represents the marginal change in the output value for the next increment (or tax bracket).
TABLE	A table is a numeric array with an arbitrary number of rows and columns. The array is preceded by a number indicating the number of rows to follow.

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

Examining Parameter Values

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

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

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

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

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

Source of Parameter Values

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

1 Parameter by Program

1.1 Model Control Parameters

1.1.1 General Information

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

1.1.2 SPSD Input Files

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

1.1.3 Database Adjustment

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

1.1.4 Variant Information

VARALG	Name of variant algorithm [string]
VARMETH	Method of creating variant variables
VARDESC	Description of variant parameters [string]

INPVARMPR	Name of variant tax/transfer parameter file (in) [string]
OUTVARMPR	Name of variant tax/transfer parameter file (out) [string]
OUTMRSFLAG	Variant results file creation flag
OUTVARMRS	Name of variant results file (out) [string]
OUTMRSVARS	Variant results file variables [string]
OUTMRSFRAC	Variant results file preserves fractional part

1.1.5 Base Information

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

1.1.6 Subsampling, Random Number Seed

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

1.1.7 Record Selection Facility

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

1.1.8 Marginal Tax Rate Facility

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

1.1.9 Turning Point Facility

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

TPVARS	Variables to modify [string]
TPMETH	Method for modifying variables [1=additive, 2=multiplicative]
TPLL	Lower limit for modified variables
TPUL	Upper limit for modified variables

1.1.10 User-defined Variables

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

1.1.11 Text Output Facility

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

1.1.12 SAS Output Facility

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

1.1.13 Reports

OUTTBL	Name of report file (out) [string]
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1.1.14 Parameter Reporting

PRDFFLAG	Parameter difference report activation flag
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1.1.15 Tabular Reporting

1.1.15.1 Built-in Tables

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

T3AFLAG	Family type totals table flag (Units)
T4FLAG	LICO ratio group totals table flag (Dollars)
T4AFLAG	LICO ratio group totals table flag (Units)
TABUNIT	Built-in tables family level
TABDELTA	Built-in tables winner/loser threshold
INCVAR	Variable to use for table 2 [string]
INCGP	Income cutpoints for table 2 [array]
PVRAT	Family poverty ratio fractions for table 4 [array]
LICOOPT	T4 LICO definition 1=BeforeTax 2=AfterTax

1.1.15.2 User-specified Tabulation Facility

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

1.1.15.3 Distributional Analysis Facility

DISTFLAG	Distribution facility activation flag
DISTUNIT	Distribution facility family level
DISTVAR	Distribution facility variable [string]
DISTSAMP	Distribution facility sample size
DISTZERO	Distribution facility zero inclusion flag
DISTP	Breakpoints for histogram plot [array]
DISTPWID	Width of histogram plot
DISTPHGT	Height of histogram plot
INEQFLAG	Inequality measures facility activation flag
INEQMEASURE	Type of inequality measure [social preference, center of weight distribution]

1.2 Database Adjustment Parameters

1.2.1 File Description Parameters

APRDESC	Description of database adjustment parameter file
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1.2.2 Structural Parameters

1.2.2.1 Provincial Mapping

PROVMAP	Provincial remapping [prov]
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1.2.2.2 Imputation Method

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

1.2.2.3 Calculation Options

DNINCFLAG Disable no income flag for calculation

1.2.2.4 FAMEX Adjustments

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

1.2.2.5 Classification Variable Parameters

EARNMIN Earnings threshold to be an earner

1.2.2.6 Low Income Cut-off Parameters

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

1.2.2.7 RRSP Adjustment Parameters

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

1.2.3 Database Adjustment Factors

1.2.3.1 UI Growth Parameters

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

1.2.3.2 Income, Expenditure and Deduction Items

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

1.2.3.2.1 Market Income

GFIEMP	Growth Factor: Employment income [province,sex]
IEMPADJ	Adjustment Factor: Employment income [employment income breaks,province]
IEMPBRK	Adjustment Factor: Income breaks for income adjustment[employment income breaks]
GFISEFM	Growth Factor: Self-employed income - farming
GFISENF	Growth Factor: Self-employed income - non-farming
GFICAPG	Growth Factor: Capital gains (actual) (127 * 1.5)
GFIDIV	Growth Factor: Dividend income (actual) (120 / 1.5)
GFIINT	Growth Factor: Interest income (121)
GFILOSS	Growth Factor: Business investment losses (217)
GFIOINV	Growth Factor: Other investment income with net rental
GFIPENS	Growth Factor: Pension income (115)
GFIALIMO	Growth Factor: Alimony Income
GFITRRSP	Growth Factor: Taxable RRSP withdrawals
GFITOTH	Growth Factor: Other non-government income (taxable)
GFINOTH	Growth Factor: Other money income (non-taxable)

1.2.3.2.2 Government Income

GFISA	Growth Factor: Social assistance income
GFSAPRED	Growth Factor: Predicted benefits from Social Assistance
GFIVETP	Growth Factor: Veterans Pensions
GFIWORKC	Growth Factor: Worker's compensation
GFITOGV	Growth Factor: Other government income (taxable)
GFINOJV	Growth Factor: Other government income (non-taxable)
GFCPPL65	Growth Factor: CPP for age < 65
GFCPP65	Growth Factor: CPP for age 65
GFCPP66	Growth Factor: CPP for age 66

GFCPP67	Growth Factor: CPP for age 67
GFCPP68	Growth Factor: CPP for age 68
GFCPP69	Growth Factor: CPP for age 69
GFCPP70	Growth Factor: CPP for age 70
GFCPP71	Growth Factor: CPP for age 71
GFCPP72	Growth Factor: CPP for age 72
GFCPP73	Growth Factor: CPP for age 73
GFCPP74	Growth Factor: CPP for age 74
GFCPP75	Growth Factor: CPP for age 75
GFCPPG75	Growth Factor: CPP for age > 75

1.2.3.2.3 Deductions

GFADDED	Growth Factor: Additional deductions from net income (256)
GFALEXP	Growth Factor: Other allowable employment expenses (229)
GFCAPGEX	Growth Factor: Capital gains exemptions (254)
GFCARRY	Growth Factor: Carrying charges (221)
GFC CET	Growth Factor: Child care expenses associated with child
GFC CETT	Growth Factor: Child care expenses (Limit A, Form T778)
GFCGLESS	Growth Factor: TCG Less Cap Gains Ded on Cap Prop Gifts
GFCHARIT	Growth Factor: Charitable donations (340)
GFCLOSS	Growth Factor: Allowable other years capital loss (253)
GFDALIMO	Growth Factor: Alimony paid (220)
GFDISOTH	Growth Factor: Disability amount for dependants (318)
GFDISSLF	Growth Factor: Disability amount for self (316)
GFDUES	Growth Factor: Union and professional dues (212)
GFEMPLO	Growth Factor: Employee home relocation loan dedn (248)
GFEXPLOR	Growth Factor: Exploration and development expenses (224)
GFFDSFT	Growth Factor: Foreign tax credit applied to surtax (511)
GFFORAVG	Growth Factor: Forward averaging amount withdrawal (237)
GFFORINC	Growth Factor: Net foreign income (508)
GFFORTX	Growth Factor: Foreign tax paid (507)
GFGIFTS	Growth Factor: Gifts to Canada/provinces/culture (342)

GFGSTREB	Growth Factor: GST rebate (457)
GFHOMSTU	Growth Factor: College residence/resident homeowner assistance (558)
GFMEDGRO	Growth Factor: Medical expenses, gross (330)
GFMINCAR	Growth Factor: Minimum tax carryover (504)
GFMOVEXP	Growth Factor: Imputed moving expenses (219)
GFMSCHPD	Growth Factor: Manitoba school taxes paid
GFNCLOS	Growth Factor: Allowable other years non-capital loss (252)
GFNORTH	Growth Factor: Northern deductions (255)
GFOTHDED	Growth Factor: Other deductions from total income (232)
GFOTHPE	Growth Factor: Other dependant exemptions (305)
GFPARTLO	Growth Factor: Limited partnership losses (251)
GFPOLCON	Growth Factor: Federal political contributions (409)
GFPROPTX	Growth Factor: Net property taxes paid (556)
GFPRVPOL	Growth Factor: Provincial political contributions (565)
GFRENTPD	Growth Factor: Total rental payments (555)
GFRPP	Growth Factor: Registered pension plan contributions (207)
GFRRSP	Growth Factor: RRSP contributions (208)
GFSTKDED	Growth Factor: Stock option deduction (249)
GFTUITN	Growth Factor: Tuition fees (320)
1.2.3.2.4	Tax Credits
GFITC	Growth Factor: Federal investment tax credits (412)
GFLABTXG	Growth Factor: Labour funds tax credit (414)
GFPRVFTC	Growth Factor: Provincial foreign tax credit (Form T2036)
1.2.3.2.5	Family Expenditure Items
GFFMX	Adjustment Factor: consumer expenditure categories [commodity]
GFRECOM	Adjustment Factor: Real estate commissions
GFIPAC	Adjustment Factor: Life insurance premiums and annuity contributions
GFGVPEN	Adjustment Factor: Government pension plan contributions
GFPVPEN	Adjustment Factor: Private pension plan contributions
GFCQP	Adjustment Factor: CPP/QPP contributions

GFUIC	Adjustment Factor: UI contributions
GFINTAX	Adjustment Factor: Income taxes
GFPRTAX	Adjustment Factor: Property tax
GFTPTAX	Adjustment Factor: Transfer of property taxes
GFRFEES	Adjustment Factor: Registration and license fees
GFNES	Adjustment Factor: Not elsewhere stated
GFNCAL	Adjustment Factor: Net change in assets and liabilities
GFRRSPT	Adjustment Factor: Total RRSP contributions (FAMEX)
GFFABD	Adjustment Factor: Account balancing difference
GFFOMR	Adjustment Factor: Other money receipts
1.2.3.2.6	Employment Income Adjustment
IEMPADJ	Adjustment Factor: Employment income [employment income breaks,province]
IEMPBRK	Adjustment Factor: Income breaks for income adjustment[employment income breaks]
1.2.3.2.7	SCF Variables
GFSCFCTC	Growth Factor: Child tax credit
GFSCFCQP	Growth Factor: SCF CPP
GFSCFFTC	Growth Factor: Federal tax credit
GFSCFINT	Growth Factor: SCF interest income
GFSCFOAS	Growth Factor: Old age security
GFSCFPTC	Growth Factor: SCF provincial tax credits
GFSCFSA	Growth Factor: SCF social assistance
GFSCFUIB	Growth Factor: Unemployment insurance benefits
GFUIPRED	Growth Factor: Predicted benefits from UI

1.3 Government Transfers and Personal Income Taxes

1.3.1 Parameter File Description

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

1.3.2 Database Variable Activation

A number of deductions and tax credits are imputed from the Geenbook. Only those deductions and tax credits included on the tax forms for the year of the database can be imputed. These parameters are used to 'turn off' certain programs in years for which they do not apply. Even when these

parameters are set to zero, the variables to which they apply will contain values but those values will not affect consumable income.

FORAVGFLAG Database variable(foravg) activation flag

GSTREBFLAG Database variable(gstreb) activation flag

1.3.3 Government Transfers

1.3.3.1 Unemployment Insurance\Employment Insurance

UIFLAG UI/EI Activation flag (UI and EI)
UIERNMAX Maximum insurable earnings (UI and EI)
UIEIOPT UI Employment Insurance reform option
[1=UI, 2=EI Dec'95]
UIBASOPT UI reform option [1=normal, 2=Apr'89] (UI
and EI)
UIDEPOPT UI dependency option [1=normal, 2=Feb'94]
(UI only)
UIEIMTYPFLG Flag to model main benefit type (UI and EI)

1.3.3.1.1 UI/EI contributions (UI and EI)

UIERNMAX Maximum insurable earnings (UI and EI)
UIMINPCT Exemption limit (percent of maximum
insurable earnings) (UI only)
UIPF UI contribution rate on earnings (UI and EI)
UIEIREF EI contribution refund cut-in (EI only)

1.3.3.1.2 Minimum Weeks to Qualify (UI only)

UIREGMINWK Minimum weeks to qualify for regular benefits
(UI only)
UIMATMINWK Minimum weeks to qualify for maternity
benefits (UI only)
UISICMINWK Minimum weeks to qualify for sickness
benefits (UI only)
UIFSHMINWK Minimum weeks to qualify for fishing benefits
(UI only)

1.3.3.1.3 Minimum Hours or Earnings to Qualify (EI only)

UIREGHRMIN Min. hours to qualify for reg. benefits
[unempl. rate] (EI only)
UIMATHRMIN Minimum hours to qualify for maternity
benefits (EI only)
UISICHRMIN Minimum hours to qualify for sickness
benefits (EI only)
UIFSHERMIN Min. earnings to qualify for fish. benefits
[unempl. rate] (EI only)
UIEINEREF LG Flag to check for hours for new entrants and
re-entrants (EI only)
UINERHRMIN Minimum hours to qualify for new entrant or

	re-entrant (EI only)
1.3.3.1.4	Regional Qualification (UI only)
UIRGNMIN	Regional unemployment rate (UI only)
UIRGNWKS	Weeks required for eligibility (UI only)
1.3.3.1.5	Repeater Qualification (UI only)
UIREPUER	Regional unemployment rate [rates] (UI only)
UIREPPREV	Weeks of insurable employment [weeks] (UI only)
UIREPWWKD	Repeater eligibility requirements [weeks x rates] (UI only)
1.3.3.1.6	Training and Other types of benefits (UI and EI)
UITRNWKFACT	UI training benefit weeks adjustment factor (UI and EI)
UITRNBFACT	UI training benefit per week adjustment factor (EI and EI)
UIOTHWKFACT	UI other benefits weeks adjustment factor (UI and EI)
UIOTHBFACT	UI other benefits per week adjustment factor (EI and EI)
1.3.3.1.7	Family Supplement (EI only)
UIEIFSFLG	UI EI calculate family supplement flag (EI only)
UIEIFSOPT	UI EI calculate family supplement option (EI only)
UIEIFSRR	UI EI family supplement reduction rate (EI only)
UIEIFSRL	UI EI family supplement reduction level(EI only)
UIEIFIFLG	EI intensity rule exemption for family supplement receivers (EI only)
UIEIFMSP	EI Maximum family supplement percent of earnings (EI only)
UIEIFS1	Max fam supplement 1 child (EI only)
UIEIFS2	Max fam supplement 2 children (EI only)
UIEIFS3	Max fam supplement 3+ children (EI only)
UIEIFSTOPUP	Max fam supplement top up for more than 3 kids (EI only)
UIEIFSYNG	Max fam supplement top up for young children (EI only)
1.3.3.1.8	Minimum Divisor (EI only)
UIEIDIVFLG	EI minimum divisor flag (EI only)
UIEIDIV	EI minimum divisor [uer][divisor] (EI only)
1.3.3.1.9	Benefit Duration (UI and EI)
UIMAXBASEWKS	Maximum number of weeks - regular (UI and EI)

UIMAXMATWKS	Maximum number of weeks - maternity (UI and EI)
UIEXTMATWKS	Additional weeks for maternity - behavioural response (UI and EI)
UIMAXSICWKS	Maximum number of weeks - sickness (UI and EI)
UIMAXFSHWKS	Maximum number of weeks - fishing (UI and EI)
UIMAXPARWKS	Maximum number of weeks - parental (UI and EI)
UIMAXDUR	Maximum duration of a UI claim (UI and EI)
UIEWK	Entitlement (weeks) [wkwrk, uer] (UI and EI)
UIWAITWKS	Minimum waiting period all claims (UI and EI)
UIREGWKFACT	UI regular benefit weeks adjustment factor (UI and EI)
1.3.3.1.10	Labour Force Extended Benefits (UI only)
UILFEFLAG	Labour force extended phase calculation flag (UI only)
UILFEMIN	Weeks worked in qualifying period [UILFEWKS index] (UI only)
UILFEWKS	Weeks LFE entitlement [UILFEMIN] (UI only)
1.3.3.1.11	Regional Extended Benefits (UI only)
UIRGEFLAG	Regional extended phase calculation flag (UI only)
UIRGEMIN	Unemployment rate for Regional Extended entitlement [UIRGEWKS index] (UI only)
UIRGEWKS	Weeks Regional Extended entitlement [UIRGEMIN] (UI only)
1.3.3.1.12	Benefit Rates (UI and EI)
UIBASRATE	Benefit rate for basic phase (UI only)
UIENSRATE	Enhanced rate for basic phase (UI only)
UIENSRTCO	Enhanced rate cutoff (UI only)
UILFERATE	Benefit rate for labor force extended phase (UI only)
UIRGERATE	Benefit rate for regional extended phase (UI only)
UIEIRATE	Benefit rate under EI reform [Past Wks ben][Rate] (EI only)
UIEIYRS	Number of years of previous EI benefits calculated (EI only)
1.3.3.1.13	Option Activation (UI and EI)
UIENTFLAG	Basic entrance requirements flag (UI and EI)
UIRGNFLAG	Regional requirements flag (UI only)
UIRPTFLAG	Repeater requirements flag (UI only)
UIBASFLAG	Basic phase calculation flag (UI and EI)
UILFEFLAG	Labour force extended phase calculation flag

	(UI only)
UIRGEFLAG	Regional extended phase calculation flag (UI only)
UIEFFFLAG	Observed effective weekly benefit rate flag (UI and EI)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIBASOPT	UI reform option [1=normal, 2=Apr'89] (UI and EI)
UIDEPOPT	UI dependency option [1=normal, 2=Feb'94] (UI only)
1.3.3.1.14	Repayment (through tax system) (UI and EI)
UIBAF	UI benefit recovery base amount factor (UI and EI)
UIBRP	UI benefit recovery portion (UI only)
UIBRA	UI repayment base amount (UI and EI)
UIBAFN	UI EI benefit recovery base amount factor for non-repeaters (EI only)
UIEIRPR	UI EI benefit clawback rate (EI only)
UIEIBRP	Maximum clawback under EI reform [Past Wks ben][Rate] (EI only)
UIEINRT	UI EI Non repeater level for higher clawback turndown (EI only)
UIEIREOPT	EI Benefit repayment option (1=repeaters have higher rate,2=one rate)(EI only)
UIBAFN	UI EI benefit recovery base amount factor for non-repeaters (EI only)
UIBRAN	EI repayment base amount for non-repeaters (EI only)
1.3.3.1.15	UI Growth Parameters (APR parameters)
UIBASEYRMAX	Maximum insurable earnings for base year
UITARGYRMAX	Maximum insurable earnings for target year
PURB	Base year unemployment rate [prov]
PURC	Current year unemployment rate [prov]
PURR	Ratio current:base unemployment rate [prov]
1.3.3.1.16	UI/EI calibration (UI and EI)
UITARGET	UI/EI target for the number of cases (UI and EI)
UIEITKP	UI EI takeup rate [index] : index based on prov, sex, age, weeks
1.3.3.1.17	Parameters only used for Employment Insurance (EI only)
UIBAFN	UI EI benefit recovery base amount factor for non-repeaters (EI only)
UIBRAN	EI repayment base amount for non-repeaters (EI only)

UIEIBRP	Maximum clawback under EI reform [Past Wks ben][Rate] (EI only)
UIEIDIV	EI minimum divisor [uer][divisor] (EI only)
UIEIFIFLG	EI intensity rule exemption for family supplement receivers (EI only)
UIEIFSFLG	UI EI calculate family supplement flag (EI only)
UIEIFSRL	UI EI family supplement reduction level(EI only)
UIEIFSRR	UI EI family supplement reduction rate (EI only)
UIEIMFSP	EI Maximum family supplement percent of earnings (EI only)
UIEINRT	UI EI Non repeater level for higher clawback turndown (EI only)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIEIRATE	Benefit rate under EI reform [Past Wks ben][Rate] (EI only)
UIEIREF	EI contribution refund cut-in (EI only)
UIEIREPOPT	EI Benefit repayment option (1=repeaters have higher rate,2=one rate)(EI only)
UIEIRPR	UI EI benefit clawback rate (EI only)
UIEIYRS	Number of years of previous EI benefits calculated (EI only)
UIMATHRMIN	Minimum hours to qualify for maternity benefits (EI only)
UIREGHRMIN	Min. hours to qualify for reg. benefits [unempl. rate] (EI only)
UISICHRMIN	Minimum hours to qualify for sickness benefits (EI only)
UIFSHERMIN	Min. earnings to qualify for fish. benefits [unempl. rate] (EI only)
UINEREHRMIN	Minimum hours to qualify for new entrant or re-entrant (EI only)
UIEINERFLG	Flag to check for hours for new entrants and re-entrants (EI only)
UIEIDIVFLG	EI minimum divisor flag (EI only)

1.3.3.2 Family Allowance

FAFLAG	Family allowance flag
PFACFLAG	Use provincial configuration flag
1.3.3.2.1 All Provinces Except Alberta and Quebec	
STDFFA	Standard federal family allowance per child
1.3.3.2.2 Alberta	
AFAC1	Alberta FA benefit per child aged 0 - 6
AFAC2	Alberta FA benefit per child aged 7 - 11

AFAC3	Alberta FA benefit per child aged 12- 15
AFAC4	Alberta FA benefit per child aged 16- 17
1.3.3.2.3	Quebec
QAAFA	Quebec availability allowance (supplement) [parity,\$]
QAAFAFLAG	Availability Allowance: Supplement to Quebec FA
QFATCOPT	Quebec Family Allowance Tax Credit Option transfer=1, tax credit=2
QFAIFLAG	Quebec inclusion of federal family allowance in income flag
QFFSL	Federal family allowance: Quebec Configuration[parity,\$]
QFPSL	Quebec provincial family allowance [parity,\$]
QFS	Federal supplement per child 12-17 in Quebec configuration
QNBFA	Quebec newborn family allowance [parity,age]
QNBFAFLAG	Quebec newborn family allowance flag
QNBFRFLAG	Quebec newborn family random increase of child rank
QNBPOFLAG	Quebec newborn family allowance phase out flag
QNBPOPYR	Quebec newborn family allowance phase-out year proportion
QNBPOYR	Quebec newborn family allowance phase out year
1.3.3.2.4	Repayment (through tax system)
FATBPI	Family allowance take-back phase in
FATD	Family allowance turndown income
FARR	Family allowance repayment rate
1.3.3.3	Old Age Security (OAS)
OASFLAG	Old age security flag
BOAS	Basic OAS
1.3.3.3.1	Repayment (through tax system)
OASTBPI	OAS take-back phase in
OASTD	OAS turndown income
OASRR	OAS reduction rate
NETOASFLG	Net the clawback from Old Age Security
1.3.3.4	Guaranteed Income Supplement
GISFLAG	Federal GIS/SPA/ESPA flag
GISOASFLAG	1984 GIS top-up to OAS residence shortfall flag

1.3.3.4.1 Supplement Rates

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

1.3.3.4.2 Take-up Rates

GISTURFLAG	GIS take-up flag: apply 5 take-up tables
GISST	GIS take-up rate: single pensioner by benefit level [benefit,rate]
GISCT	GIS take-up rate: pensioner couple by benefit level [benefit,rate]
GISOT	GIS take-up rate: one pensioner couple by benefit level [benefit,rate]
SPAT	SPA take-up rate by benefit level [benefit,rate]
ESPAT	Extended SPA take-up rate by benefit level [benefit,rate]

1.3.3.5 Provincial Elderly Programs

GISTFLAG	Provincial GIS top-up flag
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1.3.3.5.1 Newfoundland

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

1.3.3.5.2 Nova Scotia

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

1.3.3.5.3 New Brunswick

NBSB	New Brunswick Low-Income Seniors' Benefit
NBSBSPA	N.B. Low-Income Seniors' Benefit - SPA eligibility

1.3.3.5.4 Ontario

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

1.3.3.5.5 Manitoba

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

1.3.3.5.6 Saskatchewan

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

1.3.3.5.7 Alberta

ALTAMIN	Alberta GIS supplement minimum annual benefit
ALTASC	Alberta GIS supplement maximum annual benefit
ALTAWP	Alberta widow's pension maximum annual benefit
ALTASOPT	Alberta seniors option [1=GIST,2=new seniors benefit 1994]
ASBBASIC	Alberta seniors benefit annual basic benefit
ASBSS	Alberta seniors benefit senior spouse supplement
ASBNSS	Alberta seniors benefit non-senior spouse supplement
ASBRENT	Alberta seniors benefit renter supplement
ASBNOAS	Alberta seniors benefit reduction if no OAS [senior type]
ASBEMP	Alberta seniors benefit employment inclusion

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

1.3.3.5.8 **British Columbia**

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

1.3.3.6 **Federal Sales Tax Credit**

FSTCF	Federal sales tax credit amount for filer
FSTCS	Federal sales tax credit amount for spouse
FSTCC	Federal sales tax credit amount for dependant
FSTCL	Federal sales tax credit reduction level
FSTCR	Federal sales tax credit reduction rate
GSTFLAG	GST credit activation flag
GSTAC	GST additional credit amount
GSTAR	GST additional credit rate of net income
GSTAXM	GST additional credit exemption
GSTASPFLAG	Maximum GST additional credit for single parents flag
GSTCTUNC	GST credit take up by number of children

1.3.3.7 **Federal Child Tax Credit**

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

1.3.3.8 **Federal Child Tax Benefit**

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

FCBRRS	Single-child family income reduction rate
FCBESR	Child benefits earned income supplement rate
FCBERR	Child benefits earning supplement reduction rate
FCBEIS	Child benefits earned income supplement
FCBECI	Child benefits earning supplement cut-in level
FCBETD	Child benefits earning supplement turndown level
FCBEIE	Flag for WIS dependent on number of children
FCBEMX	Earnings where WIS phase-in is at maximum
FCBEIS1	Enriched WIS for first child
FCBEIS2	Enriched WIS for second child
FCBEIS3	Enriched WIS for each additional child
FCBERR1	WIS reduction rate for families with 1 child
FCBERR2	WIS reduction rate for families with 2 children
FCBERR3	WIS reduction rate for families with 3+ children
ACBC1	Alberta Child benefit per child aged 0 - 6
ACBC2	Alberta Child benefit per child aged 7 - 11
ACBC3	Alberta Child benefit per child aged 12- 15
ACBC4	Alberta Child benefit per child aged 16- 17
QCBCFLG	Quebec Child benefit flag for Quebec calculation methodology
QCBC1	Quebec Child benefit for 1st child
QCBC2	Quebec Child benefit for 2nd child
QCBC3	Quebec Child benefit for 3rd child
QCBCS	Quebec Child benefit supplement child aged 12- 17
PYINC	Deflator to calculate previous year income

1.3.3.9 Provincial Children Programs

1.3.3.9.1 Newfoundland

NCBFLG	Newfoundland child benefit activation flag
NCB1	Nfld. child benefit for first child
NCB2	Nfld. child benefit for second child
NCB3	Nfld. child benefit for third child
NCB4	Nfld. child benefit for 4th and subsequent child
NCBTD	Nfld. child benefit family income turndown
NCBPO	Nfld. child benefit family income phase out
NCBPI	Nfld. child benefit program phase in
NMBNS	Nfld. Mother-Baby Nutrition Supplement
NMBNSPI	Nfld. Mother-Baby Nutrition Supplement program phase in

1.3.3.9.2 New Brunswick	
NBCTBFLG	NB child benefit activation flag
NBCBBAS	NB Basic child benefit (per child)
NBCBTD	NB child benefits family income turndown
NBCBRR	NB Multi-children family income reduction rate
NBCBRRS	NB Single-child family income reduction rate
NBCBESR	NB Child benefits earned income supplement rate
NBCBERR	NB Child benefits earning supplement reduction rate
NBCBEIS	NB Child benefits earned income supplement
NBCBECI	NB Child benefits earning supplement cut-in level
NBCBETD	NB Child benefits earning supplement turndown level
NBCBPI	NB Child benefits phase-in rate
1.3.3.9.3 Nova Scotia	
VCBFLG	NS child benefit activation flag
VCBTD	NS child benefit turndown
VCBBAS1	NS child benefit for first child
VCBBAS2	NS child benefit for second child
VCBBAS3	NS child benefit for third or additional child
VCBPO	NS child benefit family income phase out
1.3.3.9.4 Ontario	
OCCEAFLG	Ont. Child Care Expense Credit activation flag
OCCEAPCT	Ont. Child Care Expense Credit qualifying percentage
OCCEAYNG	Ont. Child Care Expense Credit allowance per child
OCCEATD	Ont. Child Care Expense Credit family income turndown
OCCEARR	Ont. Child Care Expense Credit benefit reduction rate
OCWISFLG	Ont. Child Care Working Income Supplement activation flag
OCWISTD	Ont. Child Care Working Income Supplement minimum earnings
OCWISRR	Ont. Child Care Working Income Supplement Rate [children][rr]
OCWISSP	Ont. Child Care Working Income Supplement maximum benefit for single parents
OCCSEXT	Ont. Child Care Supplement One-time payment of extra benefit
1.3.3.9.5 Saskatchewan	

SCBFLG	Sask Child Benefit activation flag
SCB1	Sask Child Benefit max for 1st child
SCB2	Sask Child Benefit max for 2nd child
SCB3	Sask Child Benefit max for 3rd and additional child
SCBTD1	Sask Child Benefit 1st turndown
SCBTD2	Sask Child Benefit 2nd turndown
SCBRR1	Sask Child Benefit 1st reduction rate [number of kids]
SCBRR2	Sask Child Benefit 2nd reduction rate [number of kids]
SESCI	Sask Employment Supplement cut in level
SESMIN	Sask Employment Supplement minimum benefit
SESMXIP	Sask Employment Supplement maximum benefit income point
SESTD	Sask Employment Supplement turndown level
SESR	Sask Employment Supplement benefit rate [number of kids]
SESRR	Sask Employment Supplement reduction rate
SESPI	Sask Employment Supplement phase-in
SESTK	Sask. Employment Supplement take up by number of kids
SESYPI	Sask Employment Supplementary benefit for under 13 phase-in
SESYR	Sask Employment Supplementary benefit for under 13 rate [number of kids]
SESYRR	Sask Employment Supplementary benefit for under 13 reduction rate

1.3.3.9.6 Alberta

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

ASHELTFLG	Alberta Shelter Increase under NCBS clawback flag
ASHELTER	Alberta Shelter Increase by number of persons in household
1.3.3.9.7	British Columbia
BCFBFLAG	Activate B.C. Family Bonus Program
BCFBBAS	B.C. Family Bonus amount per child
BCFBTD	B.C. Family Bonus Turndown
BCFBRR	B.C. Family Bonus multiple child reduction rate
BCFBRRS	B.C. Family Bonus single child reduction rate
BCFBPI	B.C. Family Bonus phase-in
BCEIBFLG	Activate B.C. Earned Income Benefit Program
BCBEIS1	B.C. Earned Income Benefit for first child
BCBEIS2	B.C. Earned Income Benefit for second child
BCBEIS3	B.C. Earned Income Benefit for each additional child
BCBERR1	B.C. EIB reduction rate for families with 1 child
BCBERR2	B.C. EIB reduction rate for families with 2 children
BCBERR3	B.C. EIB reduction rate for families with 3+ children
BCBEMX	B.C. Earned Income Benefit Income Reduction
BCBEITD	B.C. Earned Income Benefit Turndown
BCEIBPI	B.C. Earned Income Benefit Income Phase In
BCFBIFS	Activate B.C. Family Bonus to include Federal NCS
BCFBNCS1	B.C. Family Bonus National Child Supplement for first child
BCFBNCS2	B.C. Family Bonus National Child Supplement for second child
BCFBNCS3	B.C. Family Bonus National Child Supplement for each additional child
BCFBNCSRR1	B.C. Family Bonus NCS reduction rate for families with 1 child
BCFBNCSRR2	B.C. Family Bonus NCS reduction rate for families with 2 children
BCFBNCSRR3	B.C. Family Bonus NCS reduction rate for families with 3+ children
BCFBNCSTD	B.C. Family Bonus National Child Supplement Turndown

1.3.3.10 Social Assistance Parameters

SAFLAG	Social assistance flag
SAELDOPT	SA for elderly calculation method [1=~SA,2=GIST->~SA,3=diff]
SAFS	Federal share of social assistance [prov]
SFAOUT	Proportion of social assistance to eliminate
IMPSAOPT	Imputation method, SA [1=none 2=rank]
SAPFLAG	Social assistance predicted value flag
SATARGET	Social assistance target for predicted SA
SACLAWFLAG	Social assistance NCBS clawback flag
SACLAWPR	Social assistance clawback flag [prov]
SAMNTHPR	Months of Social assistance [prov]
NCLAWSA1	Newfoundland social assistance clawback amount for first child
NCLAWSA2	Newfoundland social assistance clawback amount for each additional child
PNCBSFT	P.E.I. social assistance NCBS flow-through amount per child
QNCBSFT1	Quebec social assistance NCBS flow- through amount for first child
QNCBSFT2	Quebec social assistance NCBS flow- through amount for second child
QNCBSFT3	Quebec social assistance NCBS flow- through amount for third (or more) child
MCLAWSA6	Manitoba Social assistance NCBS clawback for children 6 and under
MCLAWSA12	Manitoba Social assistance NCBS clawback for children 12 and under
MCLAWPCT	Manitoba SA Clawback percentage kids over flow through age in families [#kids][#kids<age]
ASHELTFLG	Alberta Shelter Increase under NCBS clawback flag
ASHELTER	Alberta Shelter Increase by number of persons in household
ANCBSFT	Alberta social assistance NCBS flow-through amount per child

1.3.3.11 Federal Refundable Medical Expense Supplement

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

1.3.3.12 Federal relief for heating expenses

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

1.3.3.13 Provincial relief for heating expenses

1.3.3.13.1 Newfoundland

NHEATFLG	Newfoundland home heating fuel rebate activation flag
NHEATREB	Newfoundland home heating fuel rebate amount
NHEATSAFLG	Newfoundland home heating fuel rebate - SA recipients eligible

1.3.3.13.2 Saskatchewan

SHEATFLG	Saskatchewan Home Heating Assistance Rebate activation flag
SHEATSNG	Saskatchewan Home Heating Assistance Rebate for singles
SHEATFAM	Saskatchewan Home Heating Assistance Rebate for families

1.3.3.13.3 Alberta

AHEATFLG	Alberta Energy Tax Refund activation flag
AHEATREB	Alberta Energy Tax Refund amount

1.3.3.13.4 British Columbia

CHEATFLG	British Columbia Refundable Energy Credit activation flag
CHEATSNG	British Columbia Refundable Energy Credit for singles
CHEATFAM	British Columbia Refundable Energy Credit for families

1.3.3.14 Nova Scotia Direct Assistance Program

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

1.3.3.15 Nova Scotia Taxpayer Refund

NSTXREFFLG	NS Taxpayer refund flag
NSTXREFAMT	NS Taxpayer refund amount

1.3.4 Calculation of Total Income

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

1.3.5 Personal Taxes

1.3.5.1 Deductions from Total Income

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

ALEXPP	Proportion of other allowable employment expenses to use as deduction
FACTISENF	Scale-up factor for non-farm self-employment income

1.3.5.1.2 CPP/QPP Contributions

CPPXM	CPP/QPP exemptible earnings
YMPE	CPP/QPP maximum pensionable earnings
SECF	CPP/QPP contribution rate on self-employment earnings
WSCF	CPP/QPP contribution rate on employment earnings
WSCM	Ratio of self-employed to employed contribution fraction
CPPLT60	CPP/QPP Contributions Take up (under 60) by earnings with CPP income
CPP60T64	CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income
CPPGT64	CPP/QPP Contributions Take up (over 64) by earnings with CPP income
CPPSEDEDFLG	CPP/QPP contribution deduction for self-employed earnings flag
CPPSEDFRC	CPP/QPP contribution deduction fraction for self-employed earnings

1.3.5.1.3 Child Care Expense Deduction

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATLL	CCEA eligible->claimable lower limit
CCEATFR	CCEA eligible->claimable fraction
CCEALIM	CCEA overall limit
CCEAOAGE	CCEA Maximum eligible age for oldest child
CCEAYNG	CCEA young child limit
CCEAOLD	CCEA old child limit

CCEAEMPF	CCEA fraction of employment income (Limit `B')
CCESFLAG	CCE full-time student flag
CCESYNG	CCEA young child limit for full-time students
CCESOLD	CCEA old child limit for full-time students
CCEROPT	Child care expense deduction recipient [1=mother,2=lower income]
CCEZOPT	CCE young kid optimization rules [1=use, 2=zero, 3=optimize]

1.3.5.2 Personal Tax Credits

1.3.5.2.1 Basic Exemption / Amount

BXM	Basic personal exemption/amount
BXMS	Basic personal exemption supplement
BXMSRR	Basic personal exemption supplement reduction rate
BXMSPI	Basic personal exemption supplement phase in

1.3.5.2.2 Age Exemption / Amount

AXM	Age amount
AXTD	Age amount net income turndown
AXRR	Age amount credit reduction rate
AXPI	Age amount phase in rate for 1994 and beyond

1.3.5.2.3 Married Exemption / Amount

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

1.3.5.2.4 Married Equivalent Exemption / Amount

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

1.3.5.2.5 Exemption / Amount for Dependent Children

YCXM1	Dependent child amount (1st child)
YCXM2	Dependent child amount (2nd child)
YCXM3	Dependent child amount (3rd ,etc.)
YCXMT	Dependent child exemption/amount turndown level

1.3.5.3 Other Deductions from Net Income

1.3.5.3.1 Pension Income Deduction / Amount

YPNDL	Maximum pension income deduction/amount
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1.3.5.3.2 Medical Expense Deduction / Amount

MEDANF	Medical allowance lower limit net income fraction
MEDALL	Medical allowance maximum lower limit

1.3.5.3.3 Charitable Donation Deduction / Amount

CHATNF	Charitable donations maximum net income fraction
CHATL1	Charitable donations amount level 1
CHATR1	Charitable donations tax credit rate 1
CHATR2	Charitable donations tax credit rate 2
1.3.5.3.4	Disability Deduction / Amount
MAXDX	Maximum disability deduction/amount
1.3.5.3.5	Education Deduction / Amount
EDXPM	Education amount per month
MAXET	Maximum on transfer of education and tuition amount
1.3.5.3.6	Caregiver Tax Credit
CGTC	Caregiver Tax Credit
CGTCFLG	Caregiver Tax Credit activation flag
CGTCTC	Caregiver tax credit take-up rate by age of elderly [age,rate]
CGTCTD	Caregiver Tax Credit Turn Down Income
CGTCTK	Caregiver tax credit take-up rate by income level [employment income,rate]
1.3.5.4	Federal Taxes
1.3.5.4.1	UI Contributions
UIERNMAX	Maximum insurable earnings (UI and EI)
UIMINPCT	Exemption limit (percent of maximum insurable earnings) (UI only)
UIPF	UI contribution rate on earnings (UI and EI)
UIEIREF	EI contribution refund cut-in (EI only)
UIEIREFTK	EI contribution refund take up
1.3.5.4.2	CPP/QPP Contributions
CPPXM	CPP/QPP exemptible earnings
YMPE	CPP/QPP maximum pensionable earnings
SECF	CPP/QPP contribution rate on self-employment earnings
WSCF	CPP/QPP contribution rate on employment earnings
WSCM	Ratio of self-employed to employed contribution fraction
CPPLT60	CPP/QPP Contributions Take up (under 60) by earnings with CPP income
CPP60T64	CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income
CPPGT64	CPP/QPP Contributions Take up (over 64) by earnings with CPP income
CPPSEDEDFLG	CPP/QPP contribution deduction for self-employed earnings flag
CPPSEDFRC	CPP/QPP contribution deduction fraction for

	self-employed earnings
1.3.5.4.3	Basic Federal Tax
FTX	Federal tax table [taxable income,basic federal tax]
FNTCR	Federal non-refundable tax credit rate
FDTCR	Federal dividend tax credit rate
1.3.5.4.4	Federal Surtax
FSURL1	Federal surtax level 1
FSURR1	Federal surtax rate 1
FSURL2	Federal surtax level 2
FSURR2	Federal surtax rate 2
1.3.5.4.5	Federal Surtax Reduction
FSURTRMX	Maximum federal surtax reduction
FSURTRRR	Federal surtax reduction reduction rate
FSURTRRL	Federal surtax reduction reduction level
1.3.5.4.6	Federal Political Contribution
FPTC	Federal political contribution table [total donations,donation allowed]
FPTCBEN	Maximum federal political tax credit allowed
1.3.5.4.7	Labour Sponsored Funds Tax Credit
FLVCRT	Percent of labour-sponsored funds cost allowed as credit [prov]
FLVCMAX	Maximum labour-sponsored funds tax credit allowed
1.3.5.4.8	Federal Alternate Minimum Tax
AMTDIV	Alternative minimum tax: percentage of taxable dividends
AMTEX	Alternate minimum tax: exemption level
AMTFORTX	Alternative minimum tax: Foreign Income Tax Rate
AMTINCRT	Alternative minimum tax: Inclusion Rate
AMTNEGTI	Alternative minimum tax: Allow Negative Taxable Income Flag
AMTPRVDF	Alternative minimum tax: prov. tax difference definition[prov]
AMTSTK	Alternative minimum tax: Stock Option Proportion
AMTTX	Alternate minimum tax rate
AMTRPFLG	RRSP/RPP included in Alternate minimum tax (1=included)
1.3.5.4.9	Québec Tax Abatement
QTAP	Quebec tax abatement proportion of basic federal tax
1.3.5.5	Provincial Taxes
IMSHTOPT	Paid rent and property tax imputation option

1.3.5.5.1	Newfoundland
NPTF	Newfoundland provincial tax fraction
NPTC	Newfoundland political contribution table [total donations,donation allowed]
NPTCBEN	Maximum Newfoundland political tax credit allowed
NSCI	Newfoundland provincial tax above which surtax applies
NSF	Newfoundland provincial surtax rate
NSCI2	Newfoundland provincial surtax level 2
NSF2	Newfoundland provincial surtax rate 2
NSTCFLAG	NFLD sales tax credit activation flag
NSTCA	NFLD sales tax credit amount for adults
NSTCC	NFLD sales tax credit amount for children
NSTCR	NFLD sales tax credit reduction rate
NSTCL	NFLD sales tax credit reduction level
NLVCMAX	Maximum NFLD labour-sponsored funds tax credit allowed
NLVCRT	Percent of NFLD labour-sponsored funds cost allowed as credit
<u>1.3.5.5.1.1</u>	<u>Newfoundland Tax on taxable income</u>
NTXFLG	NFLD tax on taxable income activation flag
NMXM	NFLD married amount
NMXMT	NFLD married amount turndown level
NEMXM	NFLD equivalent to married amount
NEMXMT	NFLD equivalent to married turndown level
NPNTCR	NFLD provincial non-refundable tax credit rate
NBXM	NFLD Basic Personal Exemption/amount
NAXM	NFLD Age Amount
NAXRR	NFLD Age Amount credit reduction rate
NAXTD	NFLD Age Amount net income turndown
NAXPI	NFLD Age Amount phase in rate for 1994 and beyond
NYPNDL	NFLD Pension Income Deduction Amount
NCHATL1	NFLD Charitable Donations amount level 1
NCHATR1	NFLD Charitable Donations tax credit rate 1
NCHATR2	NFLD Charitable Donations tax credit rate 2
NMAXDX	NFLD Maximum Disability deduction/amount
NEDXPM	NFLD Education Amount per month
NPTX	NFLD tax table [taxable income,basic provincial tax]
NMAXET	NFLD maximum on transfer of education and tuition amount
NCGTC	NFLD Caregiver Tax Credit
NCGTCFLG	NFLD Caregiver Tax Credit activation flag

NCGTCTC	NFLD Caregiver tax credit take-up rate by age of elderly [age,rate]
NCGTCTD	NFLD Caregiver Tax Credit Turn Down Income
NCGTCTK	NFLD Caregiver tax credit take-up rate by income level [employment income,rate]
NDTCR	NFLD dividend tax credit rate
NAMTOPT	NFLD alternative minimum tax option (1=none, 2=% fed, 3=fed adj income, 4=% min amt)
NAMTTX	NFLD amt rate as tax on adjusted income
NAMTPCTF	NFLD amt rate as pct of additional fed tax due to minimum tax
NAMTPCTM	NFLD amt rate as pct of federal minimum tax amount

1.3.5.5.2 Prince Edward Island

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

1.3.5.5.2.1 Prince Edward Island Tax on taxable income

PTXFLG	P.E.I. tax on taxable income activation flag
PMXM	P.E.I. married amount
PMXMT	P.E.I. married amount turndown level
PEMXM	P.E.I. equivalent to married amount
PEMXMT	P.E.I. equivalent to married turndown level
PPNTRC	P.E.I. provincial non-refundable tax credit rate
PBXM	P.E.I. Basic Personal Exemption/amount
PAXM	P.E.I. Age Amount
PAXRR	P.E.I. Age Amount credit reduction rate
PAXTD	P.E.I. Age Amount net income turndown

PAXPI	P.E.I. Age Amount phase in rate for 1994 and beyond
PYPNDL	P.E.I. Pension Income Deduction Amount
PCHATL1	P.E.I. Charitable Donations amount level 1
PCHATR1	P.E.I. Charitable Donations tax credit rate 1
PCHATR2	P.E.I. Charitable Donations tax credit rate 2
PMAXDX	P.E.I. Maximum Disability deduction/amount
PEDXPM	P.E.I. Education Amount per month
PPTX	P.E.I. tax table [taxable income,basic provincial tax]
PMAXET	P.E.I. maximum on transfer of education and tuition amount
PCGTC	P.E.I. Caregiver Tax Credit
PCGTCFLG	P.E.I. Caregiver Tax Credit activation flag
PCGTCTC	P.E.I. Caregiver tax credit take-up rate by age of elderly [age,rate]
PCGTCTD	P.E.I. Caregiver Tax Credit Turn Down Income
PCGTCTK	P.E.I. Caregiver tax credit take-up rate by income level [employment income,rate]
PDTCR	P.E.I. dividend tax credit rate
PAMTOPT	P.E.I. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)
PAMTTX	P.E.I. amt rate as tax on adjusted income
PAMTPCTF	P.E.I. amt rate as pct of additional fed tax due to minimum tax
PAMTPCTM	P.E.I. amt rate as pct of federal minimum tax amount
1.3.5.5.3	Nova Scotia
VPTF	Nova Scotia provincial tax fraction
VSCI	Nova Scotia provincial tax above which surtax applies
VSCI2	Nova Scotia provincial tax above which surtax applies (2nd level)
VSF	Nova Scotia provincial surtax rate
VSF2	Nova Scotia provincial surtax rate (2nd level)
VPTC	Nova Scotia political contribution table [total donations,donation allowed]
VPTCBEN	Maximum Nova Scotia political tax credit allowed
VPHOPT	Nova Scotia pharmacare premium option (1=GIS, 2=income)
VPHPREM	Nova Scotia pharmacare premium
VPHTC	Nova Scotia pharmacare refundable tax credit

VPHTD	Nova Scotia pharmacare tax credit turndown
VPHTDC	Nova Scotia pharmacare tax credit turndown for couples
VPHRR	Nova Scotia pharmacare tax credit reduction rate
VTRBAS	Nova Scotia tax reduction basic amount
VTRSP	Nova Scotia tax reduction spouse amount
VTREM	Nova Scotia tax reduction equivalent to spouse amount
VTRKID	Nova Scotia tax reduction child amount
VTRTD	Nova Scotia tax reduction family income turndown
VTRRR	Nova Scotia tax reduction family income reduction rate
VLVCMAX	Maximum N.S. labour-sponsored funds tax credit allowed
VLVCRT	Percent of N.S. labour-sponsored funds cost allowed as credit

1.3.5.5.3.1 Nova Scotia Tax on taxable income

VTXFLG	N.S. tax on taxable income activation flag
VMXM	N.S. married amount
VMXMT	N.S. married amount turndown level
VEMXM	N.S. equivalent to married amount
VEMXMT	N.S. equivalent to married turndown level
VPNTCR	N.S. provincial non-refundable tax credit rate
VBXM	N.S. Basic Personal Exemption/amount
VAXM	N.S. Age Amount
VAXRR	N.S. Age Amount credit reduction rate
VAXTD	N.S. Age Amount net income turndown
VAXPI	N.S. Age Amount phase in rate for 1994 and beyond
VYPNDL	N.S. Pension Income Deduction Amount
VCHATL1	N.S. Charitable Donations amount level 1
VCHATR1	N.S. Charitable Donations tax credit rate 1
VCHATR2	N.S. Charitable Donations tax credit rate 2
VMAXDX	N.S. Maximum Disability deduction/amount
VEDXPM	N.S. Education Amount per month
VPTX	N.S. tax table [taxable income,basic provincial tax]
VMAXET	N.S. maximum on transfer of education and tuition amount
VCGTC	N.S. Caregiver Tax Credit
VCGTCFLG	N.S. Caregiver Tax Credit activation flag
VCGTCTC	N.S. Caregiver tax credit take-up rate by age of elderly [age,rate]
VCGTCTD	N.S. Caregiver Tax Credit Turn Down

	Income
VCGTCTK	N.S. Caregiver tax credit take-up rate by income level [employment income,rate]
VDTCR	N.S. dividend tax credit rate
VAMTOPT	N.S. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)
VAMTTX	N.S. amt rate as tax on adjusted income
VAMTPCTF	N.S. amt rate as pct of additional fed tax due to minimum tax
VAMTPCTM	N.S. amt rate as pct of federal minimum tax amount
1.3.5.5.4	New Brunswick
BPTF	New Brunswick provincial tax fraction
BSCI	New Brunswick provincial tax above which surtax applies
BSF	New Brunswick provincial surtax rate
BPTC	New Brunsw. political contribution table [total donations,donation allowed]
BPTCBEN	Maximum New Brunswick political tax credit allowed
BLVCMAX	Maximum N.B. labour-sponsored funds tax credit allowed
BLVCRT	Percent of N.B. labour-sponsored funds cost allowed as credit
BTRBAS	Base N.B. low income tax reduction
BTRRR	N.B. low income tax reduction Reduction Rate
BTRSP	N.B. low income tax reduction for spouse or equivalent-to-spouse
BTRTD	N.B. low income tax reduction Turndown
<u>1.3.5.5.4.1</u>	<u>New Brunswick Tax on taxable income</u>
BTXFLG	N.B. tax on taxable income activation flag
BMXM	N.B. married amount
BMXMT	N.B. married amount turndown level
BEMXM	N.B. equivalent to married amount
BEMXMT	N.B. equivalent to married turndown level
BPNTCR	N.B. provincial non-refundable tax credit rate
BBXM	N.B. Basic Personal Exemption/amount
BAXM	N.B. Age Amount
BAXRR	N.B. Age Amount credit reduction rate
BAXTD	N.B. Age Amount net income turndown
BAXPI	N.B. Age Amount phase in rate for 1994 and beyond
BYPNDL	N.B. Pension Income Deduction Amount
BCHATL1	N.B. Charitable Donations amount level 1
BCHATR1	N.B. Charitable Donations tax credit rate 1

BCHATR2	N.B. Charitable Donations tax credit rate 2
BMAXDX	N.B. Maximum Disability deduction/amount
BEDXPM	N.B. Education Amount per month
BPTX	N.B. tax table [taxable income,basic provincial tax]
BMAXET	N.B. maximum on transfer of education and tuition amount
BCGTC	N.B. Caregiver Tax Credit
BCGTCFLG	N.B. Caregiver Tax Credit activation flag
BCGTCTC	N.B. Caregiver tax credit take-up rate by age of elderly [age,rate]
BCGTCTD	N.B. Caregiver Tax Credit Turn Down Income
BCGTCTK	N.B. Caregiver tax credit take-up rate by income level [employment income,rate]
BDTCR	N.B. dividend tax credit rate
BAMTOPT	N.B. alternative minimum tax option (1=none, 2=% fed, 3=fed adj income, 4=% min amt)
BAMTTX	N.B. amt rate as tax on adjusted income
BAMTPCTF	N.B. amt rate as pct of additional fed tax due to minimum tax
BAMTPCTM	N.B. amt rate as pct of federal minimum tax amount

1.3.5.5.5 Québec

1.3.5.5.5.1 Net income

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

QALEXP	Quebec proportion of other allowable employment expenses to use
QCAPGIR	Quebec capital gains inclusion rate
QCPPOPT	Quebec CPP/QPP contribution deduction/credit option [1=deduction,2=credit]
QDGUR	Quebec dividend gross-up rate
QDUESOPT	Quebec Dues Tax Credit option
QEAMAX	Quebec maximum employment allowance deduction
QEEXPDED	Quebec employment expenses deduction application flag
QEAP	Proportion of earnings for Quebec employment allowance deduction

QNTCR	Quebec nominal tax credit rate
QTUIOPT	Quebec tuition tax credit option
QUICOPT	Quebec UI contributions deduction/credit option [1=deduction,2=credit]
QNORTHDED	Quebec northern deductions - 0=for taxable income, 1=for net income
QSPBFLAG	Quebec inclusion of social program benefits in income flag

1.3.5.5.5.1.1 Child Care Expenditures

CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower limit
QCCEAC1	Quebec CCEA earned income fraction (1 child)
QCCEAC2	Quebec CCEA earned income fraction (2 children)
QCCEAC3	Quebec CCEA earned income fraction (3+ children)
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]

1.3.5.5.5.2 Taxable Income and Individual Exemptions

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

QBXN	Quebec basic personal exemption/amount
QCHATNF	Quebec charitable donations maximum % net income
QGIFTOPT	Quebec gifts as tax credit
QGIFTFGL	Quebec max to gifts to Federal/Province/Crown activation flag
QGIFTHCR	Quebec higher tax credit on large gifts activation flag
QGIFTL1	Quebec minimum gift limit subject to higher credit rate
QGFTCR	Quebec credit rate for gifts over upper limit
QMAXDX	Quebec maximum disability deduction/amount
QSFDISFLAG	Quebec Simplified Form Disability tax credit inclusion

	flag
QNTCR	Quebec nominal tax credit rate
QREPNETFG	Social program repayments reduce Quebec net income flag
QCALRFLG	Quebec combined age, living alone retirement credit
QNFSDDED	Quebec deduction of net federal supplements (SPA and GIS) from net income flag
QSADED	Quebec deduction of social assistance benefits from net income flag

1.3.5.5.5.2.1 Age tax credit

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

1.3.5.5.5.2.2 Health Services Fund

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

1.3.5.5.5.2.3 Medical Expenses

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

1.3.5.5.5.2.4 Retirement income credit

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

1.3.5.5.5.3 Family related deductions or credits

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

QBXN	Quebec basic personal exemption/amount
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QNTCR	Quebec nominal tax credit rate
QPSXM	Quebec post-secondary exemption/amount
QCALRFLG	Quebec combined age, living alone retirement credit
<i>1.3.5.5.5.3.1 Dependant exemption/credit</i>	
QYCXM1	Quebec dependent child #1 amount
QYCXM2	Quebec dependent child #2 amount

<i>1.3.5.5.5.3.2 Living alone exemption/credit</i>	
QLAXM	Quebec living alone exemption/amount
QLAXPI	Quebec living alone phase-in
QLAXRR	Quebec living alone reduction rate
QLAXTD	Quebec living alone turn down
QLPXM	Quebec lone parent exemption/amount

<i>1.3.5.5.5.3.3 Married exemption/credit</i>	
QMXM	Quebec married exemption/amount

<i>1.3.5.5.5.3.4 Medical exemption/credit</i>	
QMEDANF	Quebec medical allowance lower limit net income fraction
QMEDOPT	Quebec Medical Tax Credit option

1.3.5.5.5.4 Taxable income and non-refundable credits

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

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

1.3.5.5.5.4.1 Alternative minimum tax

QAMTCBX	Quebec Alternative Minimum Tax Calculate
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	Basic Exemption
QAMTDIV	Quebec Alternative Minimum Tax Taxable Dividend Limit
QAMTINCRT	Quebec Alternative Minimum Tax Inclusion Rate
QAMTNEGTI	Quebec Alternative Minimum Tax Allow Negative Taxable Income
QAMTRITC	Quebec Alternative Minimum Tax Retirement Income Credit Deduction
QAMTRPFLG	RRSP/RPP included in Quebec Alternative Minimum Tax (1=include)
QAMTTX	QAMTX tax rate
QAMTX	QAMTX exemption level
QAMTXFLG	Quebec alternative minimum tax, QAMTX, activation flag
QAMTXREF	Quebec alternative minimum tax 1995 reform indicator (flag)
QAMTXSTKFLG	QAMTX stock option deduction inclusion (1=stk can be deducted)
QCAPAMTX	QAMTX taxable capital ratio
QCAPGIR	Quebec capital gains inclusion rate
QDGUR	Quebec dividend gross-up rate
QDIVRAT	QAMTX dividends ratio
<i>1.3.5.5.5.4.2 Child care credit</i>	
CCEATFLG	CCEA eligible->claimable transformation activation flag
CCEATFR	CCEA eligible->claimable fraction
CCEATLL	CCEA eligible->claimable lower limit
QCCEAOLD	Quebec CCEA old child limit
QCCEAYNG	Quebec CCEA young child limit
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]
QCCETCR	Refundable CCE credit rate [net income, % cce claimable]
<i>1.3.5.5.5.4.3 Family Tax Reduction</i>	
QFTRA1	Quebec family tax reduction family type #1
QFTRA2	Quebec family tax reduction family type #2
QFTRA3	Quebec family tax reduction family type #3
QFTRA4	Quebec family tax reduction family type #4
QFTRFLAG	Quebec family tax reduction activation flag
QFTRRR	Quebec family tax reduction reduction rate
<i>1.3.5.5.5.4.4 Political Contribution</i>	
QPTC	Quebec political contribution table [total donations,donation allowed]
QPTCBEN	Maximum Quebec political tax credit allowed
QPCOPT	Quebec political contribution option

QPCTR	Quebec political contribution tax rates
<i>1.3.5.5.5.4.5 Labour sponsored funds tax credit</i>	
QLVCMAX	Maximum Quebec labour-sponsored funds tax credit allowed
QLVCRT	Percent of Quebec labour-sponsored funds cost allowed as credit
<i>1.3.5.5.5.4.6 Surtax and Anti-Poverty Fund</i>	
QHSCI	Quebec surtax first cut-in level
QHSCI2	Quebec surtax second cut-in level
QHSF	Quebec surtax first level rate
QHSF2	Quebec surtax second level rate
QAPFFLG	Quebec anti-poverty fund activation flag
QAPFRAT	Quebec anti-poverty fund rate

1.3.5.5.5.4.7 Tax reduction

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

1.3.5.5.5.4.8 Simplified Tax System

QSFOPT	Quebec Simplified Form Option (1=general 2=simplified 3=optimized)
QSFTC	Quebec Simplified Form tax credit
QSFTXCR	Quebec Simplified Form - transfer unused credits to spouse under either tax system
QSFDED	Quebec Simplified Form - additional deductions for net income calculation flag
QSFSMXI	Quebec simplified form spouse maximum income for work sheet
QSFDISFLAG	Quebec Simplified Form Disability tax credit inclusion flag
QSFMEDFLAG	Quebec Simplified Form medical expense tax credit inclusion flag

1.3.5.5.5.5 Refundable Tax Credits

The following parameter applies in many groups of parameters.

PYINC	Deflator to calculate previous year income
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1.3.5.5.5.5.1 Child care credit

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

QCETCR	Refundable CCE credit rate [net income, % cce claimable]
<i>1.3.5.5.5.2 Consumer tax credit</i>	
QFAMDED	Quebec Family related deduction on income in refundable credits
QSTRBCRD	Quebec sales tax rebate base credit
QSTRCHILD	Quebec sales tax rebate children dependent credit
QSTRFLAG	Quebec sales tax rebate activation flag
QSTRFTP3	Quebec sales tax rebate family type 3 credit
QSTRFTP4	Quebec sales tax rebate family type 4 credit
QSTROPT	Quebec sales tax rebate option=1 based on imigis, =2 otherwise
QSTRRR	Quebec sales tax rebate reduction rate
QSTREXT	Quebec sales tax rebate extra amount
<i>1.3.5.5.5.3 Family allowance tax credit</i>	
QFATCMIN	QFATC minimum benefit paid
QFATCMNK	QFATC Minimum benefits by kid rank
QFATCMRR	QFATC turn down income levels and reduction rate for married parents
QFATCMXK	QFATC Maximum benefits by kid rank
QFATCOPT	Quebec Family Allowance Tax Credit Option transfer=1, tax credit=2
QFATCSRR	QFATC turn down income levels and reduction rate for single parent
QFATCSUP	Quebec Family Allowance Tax Credit Supplement for single parent
QFATCTK	QFATC Take-up rates by total income
QFATD4K	QFATC turn down income for 4 children and more
QFATD4KI	QFATC turn down income increase by child for 4 children and more
QFATCK6	QFATC Supplement for kids under 6 in large families [#kids][#kids<6]
QFATCHIRR	QFATC High income reduction rate
QFATCHITD	QFATC High income turndown
QFATCK6PYR	QFATC supplement for kids under 6 phase out year proportion
QFATCK6YR	QFATC Supplement for kids under 6 phase out year
QFAMNETI	Quebec family allowance tax credit net income concept flag
<i>1.3.5.5.5.4 Housing parent tax credit</i>	
QHPTC	Quebec Housing Parent Tax Credit
QHPTCFLG	Quebec Housing Parent Tax Credit activation flag

QHPTCTC	QHPTC take-up rate by age of elderly [age,rate]
QHPTCTK	QHPTC take-up rate by income level [employment income,rate]
<i>1.3.5.5.5.5 Income definition</i>	
QEIA1	Quebec eligible income family type #1
QEIA2	Quebec eligible income family type #2
QEIA3	Quebec eligible income family type #3
QEIA4	Quebec eligible income family type #4
QEIA5	Quebec eligible income family type #5
QEIAA	Quebec eligible income aged amount
QMEDINC	Income definition for Que. refundable tax credit for medical expenses
QFAMDED	Quebec Family related deduction on income in refundable credits
QFAMFLG	Quebec family income deduction activation flag
QFAMRAT	Quebec family income rate
<i>1.3.5.5.5.6 Property tax credit</i>	
QFAMDED	Quebec Family related deduction on income in refundable credits
QPTRGISB	Quebec property tax rebate GIS bonus
QPTRMTP	Quebec property tax minimum tax per person
QPTRMTR	Quebec property tax maximum tax for reduction
QPTRRR	Quebec property tax rebate reduction rate
QPTRTF	Quebec property tax fraction
QRTRFLAG	Quebec real estate rebate activation flag
<i>1.3.5.5.5.7 Tax credit for medical expenses</i>	
QMRTCFLG	Quebec refundable tax credits for medical expenses activation flag
QMEDRMIN	Minimum earnings for Quebec refundable tax credit for medical expenses
QMEDRATE	Proportion of expenses allowed for refundable tax credit for medical expenses
QMEDRMAX	Maximum expenses allowed for Que. refundable tax credit for medical expenses
QMEDINC	Income definition for Que. refundable tax credit for medical expenses
QMEDRTD	Turndown level for Que. refundable tax credit for medical expenses
QMEDRRR	Reduction rate for the Que. refundable tax credit for medical expenses

1.3.5.5.6 Ontario

OPTF Ontario provincial tax fraction

ORDOPT	Ontario tax reduction calculation option
OTRBPA	Ontario tax reduction basic personal amount
OTRDCA	Ontario tax reduction dependant child amount
OTRDDA	Ontario tax reduction disabled dependant amount
OTRFP	Ontario tax reduction personal amount multiplier
OTRF	Ontario tax reduction Ontario tax multiplier
OMTY	Ontario tax reduction limit
OSSML	Ontario surtax first cut-in level
OSSML2	Ontario surtax second cut-in level
OSSMR	Ontario surtax first level rate
OSSMR2	Ontario surtax second level rate
OPTC	Ontario political contribution table [total donations,donation allowed]
OPTCBEN	Maximum Ontario political tax credit allowed
OPTCFLAG	Ontario political contribution refundable tax credit flag
OTCNIBA	Ontario tax credit net income base amount
OSTCNIBA	Ontario seniors tax credit net income base amount
OSTCFLAG	Ontario seniors tax credit claimed flag
OPRIR	Ontario property tax credit rental inclusion rate
OPCRA	Ontario property tax college residence amount
OPOCM	Ontario property tax maximum occupancy cost
OSPOCM	Ontario seniors property tax maximum occupancy cost
OPOCAR	Ontario property tax percent of occupancy cost
OSTCB	Ontario sales tax credit basic credit
OSTCS	Ontario sales tax credit spouse credit
OSTCD	Ontario sales tax credit dependant credit
OSTCP	Ontario sales tax credit percent of income
OSSTCP	Ontario seniors sales tax credit percent of income
OPSMAX	Ontario property/sales tax credit maximum
OEHTDRR	OEHT - Income Tax Deduction Rate
OEHTEX	OEHT - Exemption
OEHTFLAG	OEHT - Ontario Employer Health Tax Flag
OEHTRR1	OEHT - Rate 1
OEHTRR2	OEHT - Rate 2
OEHTRR3	OEHT - Rate 3

OEHTTD1	OEHT - Turndown 1
OEHTTD2	OEHT - Turndown 2
OLVCMAX	Maximum Ont. labour-sponsored funds tax credit allowed
OLVCRT	Percent of Ont. labour-sponsored funds cost allowed as credit
OTXDVMAX	Maximum taxpayer dividend
OTXDVMIN	Minimum taxpayer dividend for people with non-zero taxes
OPYTAX	Estimate of previous year's Ontario taxes
<u>1.3.5.5.6.1</u>	<u>Ontario Tax on taxable income</u>
OTXFLG	Ont. tax on taxable income activation flag
OMXM	Ont. married amount
OMXMT	Ont. married amount turndown level
OEMXM	Ont. equivalent to married amount
OEMXMT	Ont. equivalent to married turndown level
OPNTCR	Ont. provincial non-refundable tax credit rate
OBXM	Ont. Basic Personal Exemption/amount
OAXM	Ont. Age Amount
OAXRR	Ont. Age Amount credit reduction rate
OAXTD	Ont. Age Amount net income turndown
OAXPI	Ont. Age Amount phase in rate for 1994 and beyond
OYPNDL	Ont. Pension Income Deduction Amount
OCHATL1	Ont. Charitable Donations amount level 1
OCHATR1	Ont. Charitable Donations tax credit rate 1
OCHATR2	Ont. Charitable Donations tax credit rate 2
OMAXDX	Ont. Maximum Disability deduction/amount
OEDXPM	Ont. Education Amount per month
OPTX	Ont. tax table [taxable income,basic provincial tax]
OMAXET	Ont. maximum on transfer of education and tuition amount
OCGTC	Ont. Caregiver Tax Credit
OCGT CFLG	Ont. Caregiver Tax Credit activation flag
OCGTCTC	Ont. Caregiver tax credit take-up rate by age of elderly [age,rate]
OCGTCTD	Ont. Caregiver Tax Credit Turn Down Income
OCGTCTK	Ont. Caregiver tax credit take-up rate by income level [employment income,rate]
ODTCR	Ont. dividend tax credit rate
OAMTOPT	Ont. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)
OAMTTX	Ont. amt rate as tax on adjusted income
OAMTPCTF	Ont. amt rate as pct of additional fed tax due

	to minimum tax
OAMTPCTM	Ont. amt rate as pct of federal minimum tax amount
OCGIRFLG	Ont. Capital Gains Inclusion Rate Activation Flag
OCAPGIR	Ont. Capital Gains Inclusion Rate
1.3.5.5.7	Manitoba
MPTF	Manitoba provincial tax fraction
MNITR	Manitoba net income tax rate
MPTC	Manitoba political contribution table [total donations,donation allowed]
MPTCBEN	Maximum Manitoba political tax credit allowed
MANLTCF	Manitoba learning tax credit factor
MANLTMAX	Manitoba learning tax credit maximum amount per student
MLVCMAX	Maximum Man. labour-sponsored funds tax credit allowed
MLVCRT	Percent of Man. labour-sponsored funds cost allowed as credit
<u>1.3.5.5.7.1</u>	<u>Manitoba Cost of Living Tax Credit</u>
MCBXM	Manitoba cost-of-living basic credit
MCMXM	Manitoba cost-of-living married credit
MCEMXM	Manitoba cost-of-living married equivalent credit
MCAXM	Manitoba cost-of-living age credit
MCSAXM	Manitoba cost-of-living spouse age credit
MCDISEX	Manitoba cost-of-living disability credit
MCSDISEX	Manitoba cost-of-living spouse disabled credit
MCODISEX	Manitoba cost-of-living old disabled dependant credit
MCYCXM	Manitoba cost-of-living young dependants credit
MCFINCRR	Manitoba cost-of-living family income reduction rate
<u>1.3.5.5.7.2</u>	<u>Manitoba Tax Reduction</u>
MRBXM	Manitoba tax reduction basic credit
MRMXM	Manitoba tax reduction married credit
MREMXM	Manitoba tax reduction married equivalent credit
MRAXM	Manitoba tax reduction age credit
MRSAXM	Manitoba tax reduction spouse age credit
MRDISEX	Manitoba tax reduction disability credit
MRODISEX	Manitoba tax reduction old disabled dependant credit

MRYCXM	Manitoba tax reduction young dependants credit
MTRNIO	Manitoba tax reduction net income offset
<u>1.3.5.5.7.3</u>	<u>Manitoba Surtax</u>
MSBXM	Manitoba surtax basic credit
MSMXM	Manitoba surtax married credit
MSEMXM	Manitoba surtax married equivalent credit
MSAXM	Manitoba surtax age credit
MSSAXM	Manitoba surtax spouse age credit
MSDISEX	Manitoba surtax disability credit
MSODISEX	Manitoba surtax old disabled dependant credit
MSYCXM	Manitoba surtax young dependants credit
<u>1.3.5.5.7.4</u>	<u>Manitoba Property Taxes</u>
MPRIR	Manitoba property tax credit rental inclusion rate
MPBXM	Manitoba property tax credit basic credit
MTCINCFL	Manitoba tax credit income definition flag
MPAXM	Manitoba property tax credit senior citizen credit
MPFINCRR	Manitoba property tax credit family income reduction rate
MPMINC	Manitoba property tax credit minimum credit
MPMNTH	Manitoba property tax minimum threshold
MHMASOPT	Manitoba homeowner assistance option (1=Model 2=database)
MSCHFLAG	Manitoba school tax assistance activation flag
MSCHAGE	Manitoba school tax minimum age
MSCHMNTH	Manitoba school tax minimum threshold
MSCHTD	Manitoba school tax turndown
MSCHRND	Manitoba school tax assistance rounding unit
MSCHBXM	Manitoba school tax basic amount
MSCHRR	Manitoba school tax reduction rate
<u>1.3.5.5.7.5</u>	<u>Manitoba Tax on taxable income</u>
MTXFLG	Man. tax on taxable income activation flag
MMXM	Man. married amount
MMXMT	Man. married amount turndown level
MEMXM	Man. equivalent to married amount
MEMXMT	Man. equivalent to married turndown level
MPNTRC	Man. provincial non-refundable tax credit rate
MBXM	Man. Basic Personal Exemption/amount
MAXM	Man. Age Amount
MAXRR	Man. Age Amount credit reduction rate
MAXTD	Man. Age Amount net income turndown
MAXPI	Man. Age Amount phase in rate for 1994 and

	beyond
MYPNDL	Man. Pension Income Deduction Amount
MCHATL1	Man. Charitable Donations amount level 1
MCHATR1	Man. Charitable Donations tax credit rate 1
MCHATR2	Man. Charitable Donations tax credit rate 2
MMAXDX	Man. Maximum Disability deduction/amount
MEDXPM	Man. Education Amount per month
MPTX	Man. tax table [taxable income,basic provincial tax]
MMAXET	Man. maximum on transfer of education and tuition amount
MCGTC	Man. Caregiver Tax Credit
MCGTCFLG	Man. Caregiver Tax Credit activation flag
MCGTCTC	Man. Caregiver tax credit take-up rate by age of elderly [age,rate]
MCGTCTD	Man. Caregiver Tax Credit Turn Down Income
MCGTCTK	Man. Caregiver tax credit take-up rate by income level [employment income,rate]
MDTCR	Man. dividend tax credit rate
MAMTOPT	Man. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)
MAMTTX	Man. amt rate as tax on adjusted income
MAMTPCTF	Man. amt rate as pct of additional fed tax due to minimum tax
MAMTPCTM	Man. amt rate as pct of federal minimum tax amount

1.3.5.5.8

Saskatchewan

SPTF	Saskatchewan provincial tax fraction
SFTAX	Saskatchewan provincial flat surtax rate on net income
SDSRA	Saskatchewan deficit surtax reduction rate
SDSF	Saskatchewan provincial deficit surtax fraction
SSF	Saskatchewan provincial high income surtax fraction
SSCI	Saskatchewan surtax cut-in
STRBR	Saskatchewan basic provincial tax reduction
SSTR	Saskatchewan spousal & married equivalent tax reduction
STRCL	Saskatchewan child tax reduction limit
STRPC	Saskatchewan tax reduction per child
STRSC	Saskatchewan tax reduction for senior citizens
STRRR	Saskatchewan tax reduction reduction rate

STRBA	Saskatchewan tax reduction base amount
SPTC	Saskatchewan political contribution table [total donations,donation allowed]
SPTCBEN	Maximum Saskatchewan political tax credit allowed
SLVCMAX	Maximum Sask. labour-sponsored funds tax credit allowed
SLVCRT	Percent of Sask. labour-sponsored funds cost allowed as credit
SSTCFLAG	Sask. sales tax credit activation flag
SSTCBAS	Sask. sales tax credit base amount
SSTCBASTD	Sask. sales tax credit base amount turndown
SSTCSP	Sask. sales tax credit spousal amount
SSTCSPTD	Sask. sales tax credit spousal amount turndown
SSTCKID	Sask. sales tax credit child amount
SSTC1KIDTD	Sask. sales tax credit child amount turndown if only 1 child
SSTC2KIDTD	Sask. sales tax credit child amount turndown if more than 1 child
SSTCRR	Sask. sales tax credit reduction rate
SSTCBASPIR	Sask. sales tax credit base amount phase in rate
SSTCPI	Sask. sales tax credit phase in
<u>1.3.5.5.8.1</u>	<u>Saskatchewan Tax on taxable income</u>
STXFLG	Sask. tax on taxable income activation flag
SMXM	Sask. married amount
SMXMT	Sask. married amount turndown level
SEMXM	Sask. equivalent to married amount
SEMXMT	Sask. equivalent to married turndown level
SPNTPCR	Sask. provincial non-refundable tax credit rate
SBXM	Sask. Basic Personal Exemption/amount
SAXM	Sask. Age Amount
SAXRR	Sask. Age Amount credit reduction rate
SAXTD	Sask. Age Amount net income turndown
SAXPI	Sask. Age Amount phase in rate for 1994 and beyond
SYPNDL	Sask. Pension Income Deduction Amount
SCHATL1	Sask. Charitable Donations amount level 1
SCHATR1	Sask. Charitable Donations tax credit rate 1
SCHATR2	Sask. Charitable Donations tax credit rate 2
SMAXDX	Sask. Maximum Disability deduction/amount
SEDXPM	Sask. Education Amount per month
SPTX	Sask. tax table [taxable income,basic provincial tax]

SMAXET	Sask. maximum on transfer of education and tuition amount
SCGTC	Sask. Caregiver Tax Credit
SCGTCFLG	Sask. Caregiver Tax Credit activation flag
SCGTCTC	Sask. Caregiver tax credit take-up rate by age of elderly [age,rate]
SCGTCTD	Sask. Caregiver Tax Credit Turn Down Income
SCGTCTK	Sask. Caregiver tax credit take-up rate by income level [employment income,rate]
SDTCR	Sask. dividend tax credit rate
SAMTOPT	Sask. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)
SAMTTX	Sask. amt rate as tax on adjusted income
SAMTPCTF	Sask. amt rate as pct of additional fed tax due to minimum tax
SAMTPCTM	Sask. amt rate as pct of federal minimum tax amount
SCNTC	Sask. non-refundable child tax credit amt per child
SSSTC	Sask. senior supplement tax credit

1.3.5.5.9 Alberta

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

1.3.5.5.9.1 Alberta Tax on taxable income

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

AYPNDL	Alta Pension Income Deduction Amount
ACHATL1	Alta Charitable Donations amount level 1
ACHATR1	Alta Charitable Donations tax credit rate 1
ACHATR2	Alta Charitable Donations tax credit rate 2
AMAXDX	Alta Maximum Disability deduction/amount
AEDXPM	Alta Education Amount per month
APTXX	Alta tax table [taxable income,basic provincial tax]
AMAXET	Alta maximum on transfer of education and tuition amount
ACGTC	Alta Caregiver Tax Credit
ACGTCFLG	Alta Caregiver Tax Credit activation flag
ACGTCTC	Alta Caregiver tax credit take-up rate by age of elderly [age,rate]
ACGTCTD	Alta Caregiver Tax Credit Turn Down Income
ACGTCTK	Alta Caregiver tax credit take-up rate by income level [employment income,rate]
ADTCR	Alta dividend tax credit rate
AAMTOPT	Alta alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)
AAMTTX	Alta amt rate as tax on adjusted income
AAMTPCTF	Alta amt rate as pct of additional fed tax due to minimum tax
AAMTPCTM	Alta amt rate as pct of federal minimum tax amount

1.3.5.5.10 British Columbia

CPTF	British Columbia provincial tax fraction
CSCI	British Columbia surtax first cut-in level
CSCI2	British Columbia surtax second cut-in level
CSF	British Columbia surtax first level rate
CSF2	British Columbia surtax second level rate
CSDC	British Columbia provincial surtax dependant credit
CPTCT	B.C. political contribution table [total donations,donation allowed]
CPTCBEN	Maximum B.C. political tax credit allowed
CRTRP	British Columbia renter tax reduction proportion of rent allowed
CRTRB	British Columbia renter tax reduction basic credit
CRTRS	British Columbia renter tax reduction credit for spouse
CRTRD	British Columbia renter tax reduction credit for other dependants
CRTRPN	British Columbia renter tax reduction proportion of net income

CRTRT	B.C. renter tax reduction base amount turndown [dependants, amount]
CRFLAG	British Columbia rental reduction flag
CSTCFLAG	British Columbia sales tax credit flag
CSTHINC	British Columbia family head income threshold (stc)
CSTSINC	British Columbia spousal income threshold top-up (stc)
CSTKINC	British Columbia kid income threshold top-up (stc)
CSTCR	British Columbia stc reduction rate
CSTC	British Columbia stc amount
CLVCMAX	Maximum B.C. labour-sponsored funds tax credit allowed
CLVCRT	Percent of B.C. labour-sponsored funds cost allowed as credit

1.3.5.5.10.1 British Columbia Tax on taxable income

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

	income level [employment income,rate]
CDTCR	B.C. dividend tax credit rate
CAMTOPT	B.C. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)
CAMTTX	B.C. amt rate as tax on adjusted income
CAMTPCTF	B.C. amt rate as pct of additional fed tax due to minimum tax
CAMTPCTM	B.C. amt rate as pct of federal minimum tax amount

1.3.6 Commodity Taxes

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

AAMTOPT Alta alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)

DESCRIPTION

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

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

When AAMTOPT is set to 2, then a percentage (AAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtrv) is added to the basic provincial tax (imbpt). The definition of imamtrv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using AAMTPCTF.

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

When AAMTOPT is set to 4, then a percentage (AAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using AAMTPCTM.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Not in effect
ba89.mpr:	1	-- Not in effect
ba90.mpr:	1	-- Not in effect
ba91.mpr:	1	-- Not in effect
ba92.mpr:	1	-- Not in effect
ba93.mpr:	1	-- Not in effect
ba94.mpr:	1	-- Not in effect
ba95.mpr:	1	-- Not in effect
ba96.mpr:	1	-- Not in effect
ba97.mpr:	1	-- Not in effect
ba98.mpr:	1	-- Not in effect
ba99.mpr:	1	-- Not in effect
ba00.mpr:	1	-- Not in effect
ba01.mpr:	4	-- Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.35000	-- Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.35000	0.0% Copied from ba02.mpr
ba04.mpr:	0.35000	0.0% Copied from ba03.mpr
ba05.mpr:	0.35000	0.0% Copied from ba04.mpr

AAMTPCTM Alta amt rate as pct of federal minimum tax amount

DESCRIPTION

When Alberta tax on taxable income is calculated (ATXFLG=1) and AAMTOPT is set to 4, then a percentage (AAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.35000	-- Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

AAMTTX Alta amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

AAXM Alta Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	3619.00	2.5%	Federal Income Tax Form AB428 - 2001
ba02.mpr:	3742.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	3856.49	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	3934.83	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	4013.16	2.0%	Grown from ba04.mpr using CPIAL=1.019908

AAXPI

Alta Age Amount phase in rate for 1994 and beyond

DESCRIPTION

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

See also `impatxc`, `AAXM`, `AAXRR`, and `AAXTD`.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	1.00000	-- Federal Income Tax Form AB428 - 2001
ba02.mpr:	1.00000	0.0% Federal Income Tax Form AB428 - 2002
ba03.mpr:	1.00000	0.0% Copied from ba02.mpr
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

AAXRR Alta Age Amount credit reduction rate

DESCRIPTION

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

See also `impatxc`, `AAXTD`, `AAXPI`.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.15000	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.15000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

AAXTD Alta Age Amount net income turndown

DESCRIPTION

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

See also impatxc, AAXRR, AAXPI

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	26284.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	26941.00	2.5%	Federal Income Tax Form AB428 - 2001
ba02.mpr:	27857.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	28709.31	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	29292.48	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	29875.63	2.0%	Grown from ba04.mpr using CPIAL=1.019908

ABXM Alta Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	12900.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	13339.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	13747.12	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	14026.37	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	14305.61	2.0%	Grown from ba04.mpr using CPIAL=1.019908

ACBC1 Alberta Child benefit per child aged 0 - 6

DESCRIPTION

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

See also ACBC2, ACBC3 and ACBC4.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	933.00	--	red book 1993, D.5
ba94.mpr:	934.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	935.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	935.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	935.04	0.0%	Canada Child Tax Benefit Calculation
ba98.mpr:	935.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	935.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1019.00	9.0%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1025.00	0.6%	Your Canada Child Tax Benefit - Guide T4114-08
ba02.mpr:	1055.00	2.9%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1071.00	1.5%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1091.95	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1114.64	2.1%	Grown from ba04.mpr using CPI=1.020783

ACBC2 Alberta Child benefit per child aged 7 - 11

DESCRIPTION

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

See also ACBC1 ACBC3 and ACBC4.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	1002.00	--	red book 1993, D.5
ba94.mpr:	1003.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	1004.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1004.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1004.04	0.0%	Canada Child Tax Benefit Calculation
ba98.mpr:	1004.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	1004.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1088.00	8.4%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1095.00	0.6%	Your Canada Child Tax Benefit - Guide T4114-08
ba02.mpr:	1126.00	2.8%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1143.00	1.5%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1165.36	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1189.58	2.1%	Grown from ba04.mpr using CPI=1.020783

ACBC3 Alberta Child benefit per child aged 12- 15

DESCRIPTION

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

See also ACBC1 ACBC2 and ACBC4.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	1131.00	--	red book 1993, D.5
ba94.mpr:	1132.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	1133.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1133.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1133.04	0.0%	Canada Child Tax Benefit Calculation
ba98.mpr:	1133.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	1133.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1217.00	7.4%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1225.00	0.7%	Your Canada Child Tax Benefit - Guide T4114-08
ba02.mpr:	1260.00	2.9%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1279.00	1.5%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1304.02	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1331.12	2.1%	Grown from ba04.mpr using CPI=1.020783

ACBC4 Alberta Child benefit per child aged 16- 17

DESCRIPTION

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

See also ACBC1 ACBC2 and ACBC3.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	1203.00	--	red book 1993, D.5
ba94.mpr:	1204.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	1205.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1205.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1205.04	0.0%	Canada Child Tax Benefit Calculation
ba98.mpr:	1205.04	0.0%	Redbook, 1998 Edition, p. D5
ba99.mpr:	1205.04	0.0%	Redbook, 1998 Edition, p. D5
ba00.mpr:	1289.00	7.0%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1297.00	0.6%	Your Canada Child Tax Benefit - Guide T4114-08
ba02.mpr:	1335.00	2.9%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1355.00	1.5%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1381.50	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1410.21	2.1%	Grown from ba04.mpr using CPI=1.020783

ACGTC

Alta Caregiver Tax Credit

DESCRIPTION

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

For more explanation see ACGTCFLG.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	3500.00	46.7%	Federal Income Tax Form AB428 - 2001
ba02.mpr:	3619.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	3729.73	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	3805.49	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	3881.25	2.0%	Grown from ba04.mpr using CPIAL=1.019908

ACGTCFLG Alta Caregiver Tax Credit activation flag

DESCRIPTION

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

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals

residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

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

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

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

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect

ba00.mpr: 0 -- Not in effect
 ba01.mpr: 1 -- Federal Income Tax Form AB428 - 2001
 ba02.mpr: 1 -- Federal Income Tax Form AB428 - 2002
 ba03.mpr: 1 -- Copied from ba02.mpr
 ba04.mpr: 1 -- Copied from ba03.mpr
 ba05.mpr: 1 -- Copied from ba04.mpr

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect

ba97.mpr: [Same] Not in effect
 ba98.mpr: [Same] Not in effect
 ba99.mpr: [Same] Not in effect
 ba00.mpr: [Same] Not in effect
 ba01.mpr: 5 [Rows] Values based on SCF 1996
 60 0.870 (-0.0010)
 70 0.860 (0.0000)
 80 0.860 (-0.0130)
 90 0.730 (0.0270)
 100 1.000 (0.0270)
 ba02.mpr: [Same] Value based on SCF 1996
 ba03.mpr: [Same] Copied from ba02.mpr
 ba04.mpr: [Same] Copied from ba03.mpr
 ba05.mpr: [Same] Copied from ba04.mpr

ACGTCTD Alta Caregiver Tax Credit Turn Down Income

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect

ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	14047.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	15453.00	10.0%	Federal Income Tax Form AB428 - 2001
ba02.mpr:	15978.00	3.4%	Form TD1AB 2002
ba03.mpr:	16466.86	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	16801.35	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	17135.83	2.0%	Grown from ba04.mpr using CPIAL=1.019908

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	

0 0.000 (0.0000)

ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

ACHATL1 Alta Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect

ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	200.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

ACHATR1 Alta Charitable Donations tax credit rate 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect

ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.10000	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.10000	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.10000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.10000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.10000	0.0%	Copied from ba04.mpr

ACHATR2 Alta Charitable Donations tax credit rate 2

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect

ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.12750	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.12750	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.12750	0.0%	Copied from ba02.mpr
ba04.mpr:	0.12750	0.0%	Copied from ba03.mpr
ba05.mpr:	0.12750	0.0%	Copied from ba04.mpr

ADTCR Alta dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect

ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.06400	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.06400	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.06400	0.0%	Copied from ba02.mpr
ba04.mpr:	0.06400	0.0%	Copied from ba03.mpr
ba05.mpr:	0.06400	0.0%	Copied from ba04.mpr

AEDXPM Alta Education Amount per month

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	400.00	--	Federal Income Tax Form AB(S11) - 2001
ba02.mpr:	414.00	3.5%	Federal Income Tax Form AB(S11) - 2002
ba03.mpr:	426.67	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	435.34	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	444.01	2.0%	Grown from ba04.mpr using CPIAL=1.019908

AEMXM Alta equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect

ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	12900.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	13339.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	13747.12	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	14026.37	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	14305.61	2.0%	Grown from ba04.mpr using CPIAL=1.019908

AEMXMT Alta equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

ba01.mpr:	0.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.00	--	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIAL=1.019908

AFAC1 Alberta FA benefit per child aged 0 - 6

DESCRIPTION

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

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	306.00	-- Redbook, 1988 Edition, p. D2
ba89.mpr:	309.60	1.2% HWC 1989, section 6.3
ba90.mpr:	315.60	1.9% Redbook, 1991 Edition, p. D3
ba91.mpr:	321.60	1.9% Redbook, 1991 Edition, p. D3
ba92.mpr:	331.20	3.0% Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Not in effect

ba04.mpr: 0.00 -- Grown from ba03.mpr using CPIM3=1.000000
 ba05.mpr: 0.00 -- Grown from ba04.mpr using CPIM3=1.000000

AFAC2 Alberta FA benefit per child aged 7 - 11

DESCRIPTION

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

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	372.00	-- Redbook, 1988 Edition, p. D2
ba89.mpr:	375.60	1.0% HWC 1989, section 6.3
ba90.mpr:	382.80	1.9% Redbook, 1991 Edition, p. D3
ba91.mpr:	390.00	1.9% Redbook, 1991 Edition, p. D3
ba92.mpr:	400.80	2.8% Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Not in effect
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPIM3=1.000000

DESCRIPTION

In Alberta, Federal Family Allowances are based on the age of the child. This is the annual amount paid on behalf of children aged 12-15.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	492.00	-- Redbook, 1988 Edition, p. D2
ba89.mpr:	494.40	0.5% HWC 1989, section 6.3
ba90.mpr:	504.00	1.9% Redbook, 1991 Edition, p. D3
ba91.mpr:	513.60	1.9% Redbook, 1991 Edition, p. D3
ba92.mpr:	528.00	2.8% Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Not in effect
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPIM3=1.000000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	560.40	-- Redbook, 1988 Edition, p. D2
ba89.mpr:	562.80	0.4% HWC 1989, section 6.3
ba90.mpr:	573.60	1.9% Redbook, 1991 Edition, p. D3
ba91.mpr:	584.40	1.9% Redbook, 1991 Edition, p. D3
ba92.mpr:	601.20	2.9% Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Not in effect
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPIM3=1.000000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not In Effect
ba89.mpr:	0.00	--	Not In Effect
ba90.mpr:	0.00	--	Not In Effect
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	250.00	--	Alberta Budget 1997
ba98.mpr:	500.00	100.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	500.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	500.00	0.0%	Federal Income Tax Form AB428 - 2000
ba02.mpr:	500.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	500.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	500.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	500.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not In Effect
ba89.mpr:	0.00000	-- Not In Effect
ba90.mpr:	0.00000	-- Not In Effect
ba91.mpr:	0.00000	-- Not In Effect
ba92.mpr:	0.00000	-- Not In Effect
ba93.mpr:	0.00000	-- Not In Effect
ba94.mpr:	0.00000	-- Not In Effect
ba95.mpr:	0.00000	-- Not In Effect
ba96.mpr:	0.00000	-- Not In Effect
ba97.mpr:	0.08000	-- Alberta Budget 1997
ba98.mpr:	0.08000	0.0% Alberta Treasury - Tax Policy 1998
ba99.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	0.08000	0.0% Federal Income Tax Form AB428 - 2000
ba02.mpr:	0.08000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	0.08000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	0.08000	0.0% Copied from ba03.mpr
ba05.mpr:	0.08000	0.0% Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not In Effect
ba89.mpr:	0.00	--	Not In Effect
ba90.mpr:	0.00	--	Not In Effect
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	6500.00	--	Alberta Budget 1997
ba98.mpr:	6500.00	0.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	6500.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	6500.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	6500.00	0.0%	Federal Income Tax Form AB428 - 2000
ba02.mpr:	6500.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	6500.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	6500.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	6500.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

AFETCFLAG Alberta Family Employment Tax Credit Activation Flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not In Effect
ba89.mpr:	0	-- Not In Effect
ba90.mpr:	0	-- Not In Effect
ba91.mpr:	0	-- Not In Effect
ba92.mpr:	0	-- Not In Effect
ba93.mpr:	0	-- Not In Effect
ba94.mpr:	0	-- Not In Effect
ba95.mpr:	0	-- Not In Effect
ba96.mpr:	0	-- Not In Effect
ba97.mpr:	1	-- Alberta Budget 1997
ba98.mpr:	1	-- Alberta Treasury - Tax Policy 1998
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	1	-- Federal Income Tax Form AB428 - 2000
ba02.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

AFETCNC Alberta Family Employment Tax Credit Maximum Number of Children

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not In Effect
ba89.mpr:	0.00	--	Not In Effect
ba90.mpr:	0.00	--	Not In Effect
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	2.00	--	Alberta Budget 1997
ba98.mpr:	2.00	0.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	2.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	2.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	2.00	0.0%	Federal Income Tax Form AB428 - 2000
ba02.mpr:	2.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	2.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)

ba04.mpr: 2.00 0.0% Copied from ba03.mpr
 ba05.mpr: 2.00 0.0% Copied from ba04.mpr

AFETCRR Alberta Family Employment Tax Credit Reduction Rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not In Effect
ba89.mpr:	0.00000	-- Not In Effect
ba90.mpr:	0.00000	-- Not In Effect
ba91.mpr:	0.00000	-- Not In Effect
ba92.mpr:	0.00000	-- Not In Effect
ba93.mpr:	0.00000	-- Not In Effect
ba94.mpr:	0.00000	-- Not In Effect
ba95.mpr:	0.00000	-- Not In Effect
ba96.mpr:	0.00000	-- Not In Effect
ba97.mpr:	0.04000	-- Alberta Budget 1997
ba98.mpr:	0.04000	0.0% Alberta Treasury - Tax Policy 1998
ba99.mpr:	0.04000	0.0% Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.04000	0.0% Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	0.04000	0.0% Federal Income Tax Form AB428 - 2000
ba02.mpr:	0.04000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	0.04000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03)

ba04.mpr: 0.04000 0.0% Copied from ba03.mpr
 ba05.mpr: 0.04000 0.0% Copied from ba04.mpr

AFETCTD Alberta Family Employment Tax Credit Turndown Level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not In Effect
ba89.mpr:	0.00	--	Not In Effect
ba90.mpr:	0.00	--	Not In Effect
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	25000.00	--	Alberta Budget 1997
ba98.mpr:	25000.00	0.0%	Alberta Treasury - Tax Policy 1998
ba99.mpr:	25000.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	25000.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba01.mpr:	25000.00	0.0%	Federal Income Tax Form AB428 - 2000
ba02.mpr:	25000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	25000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	25000.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000

ba05.mpr: 25000.00 0.0% Grown from ba04.mpr using DEFAULT=1.0000

AFTAX Alberta flat surtax rate on taxable income

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00500	-- Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	0.00500	0.0% Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.00500	0.0% Federal Income Tax Form AB428 - 2000
ba01.mpr:	0.00000	-- Not in effect - Budget 00
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

AGENAME Name of database adjustment algorithm [string]

DESCRIPTION

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

AHEATFLG Alberta Energy Tax Refund activation flag

DESCRIPTION

When AHEATFLG is turned on, persons aged 16 or over will receive an Alberta Energy Tax Refund (AHEATREB) from the Alberta government for assistance with home heating expenses. The value of the refund is held in impheatr.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect

ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Government of Alberta Information Bulletin - Jan. 11, 2001
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

AHEATREB Alberta Energy Tax Refund amount

DESCRIPTION

When AHEATFLG is turned on, persons aged 16 or over will receive an Alberta Energy Tax Refund (AHEATREB) from the Alberta government for assistance with home heating expenses. The value of the refund is held in impheatr.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	300.00	--	Government of Alberta Information Bulletin - Jan. 11, 2001
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

ALEXPP Proportion of other allowable employment expenses to use as deduction

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1.00000	-- Federal Income Tax 1988 (Dropped)
ba89.mpr:	1.00000	0.0% Not in effect
ba90.mpr:	1.00000	0.0% Not in effect
ba91.mpr:	1.00000	0.0% Not in effect
ba92.mpr:	1.00000	0.0% Not in effect
ba93.mpr:	1.00000	0.0% Not in effect
ba94.mpr:	1.00000	0.0% Not in effect
ba95.mpr:	1.00000	0.0% Not in effect

ba96.mpr:	1.00000	0.0%	Not in effect
ba97.mpr:	1.00000	0.0%	Not in effect
ba98.mpr:	1.00000	0.0%	Not in effect
ba99.mpr:	1.00000	0.0%	Not in effect
ba00.mpr:	1.00000	0.0%	Not in effect
ba01.mpr:	1.00000	0.0%	Not in effect
ba02.mpr:	1.00000	0.0%	Not in effect
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

ALGDESC Names of standard and alternate algorithms

DESCRIPTION

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

ALTAMIN Alberta GIS supplement minimum annual benefit

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	120.00	-- HWC 1988, page 21 (Blue Book)
ba89.mpr:	120.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	120.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	120.00	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	120.00	0.0% HWC 1992 Edition, section 6.1
ba93.mpr:	120.00	0.0% HWC 1993 Edition, section 6.1
ba94.mpr:	0.00	-- not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

ALTASC Alberta GIS supplement maximum annual benefit

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1140.00	-- HWC 1988, page 21 (Blue Book)
ba89.mpr:	1140.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	1140.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	1140.00	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	1140.00	0.0% HWC 1992 Edition, section 6.1
ba93.mpr:	1140.00	0.0% HWC 1993 Edition, section 6.1
ba94.mpr:	0.00	-- not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- OPTION
ba89.mpr:	1	-- OPTION
ba90.mpr:	1	-- OPTION
ba91.mpr:	1	-- OPTION
ba92.mpr:	1	-- OPTION
ba93.mpr:	1	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- OPTION
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION
ba02.mpr:	2	-- OPTION
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

ALTAWP Alberta widow's pension maximum annual benefit

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	8640.00	-- HWC 1988, page 22 (Blue Book)
ba89.mpr:	8640.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	8640.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	9025.00	4.5% HWC 1991 Edition, section 6.3
ba92.mpr:	9511.00	5.4% HWC 1991 & 1992 Editions, section 6.3
ba93.mpr:	9706.00	2.1% HWC 1992 & 1994 Editions, section 6.3
ba94.mpr:	9720.00	0.1% HWC 1995 Edition, section 6.1
ba95.mpr:	9720.00	0.0% HWC 1995 Edition, section 6.1
ba96.mpr:	9720.00	0.0% Alberta Widow's Pension Program
ba97.mpr:	9768.00	0.5% Alberta Widow's Pension Program (avg) (revised to 818/mo July/97)
ba98.mpr:	9816.00	0.5% Alberta Widow's Pension Program (revised to 818/mo July/97)
ba99.mpr:	9816.00	0.0% Alberta Widow's Pension Program
ba00.mpr:	9816.00	0.0% Alberta Widow's Pension Program
ba01.mpr:	9816.00	0.0% Alberta Widow's Pension Program
ba02.mpr:	9816.00	0.0% Alberta Widow's Pension Program
ba03.mpr:	9816.00	0.0% Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	9816.00	0.0% Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	9816.00	0.0% Grown from ba04.mpr using DEFAULT=1.0000

AMAXDX Alta Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Alberta non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Not in effect (non-zero to grow for 2001)
ba01.mpr:	6000.00	39.8%	Federal Income Tax Form AB428 - 2001
ba02.mpr:	6204.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	6393.82	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	6523.70	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	6653.57	2.0%	Grown from ba04.mpr using CPIAL=1.019908

AMAXET Alta maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	5000.00	--	Federal Income Tax Form AB(S11) - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form AB(S11) - 2002
ba03.mpr:	5000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

AMTDIV Alternative minimum tax: percentage of taxable dividends

DESCRIPTION

This parameter represents the portion of taxable dividends that may be used to reduce the adjusted taxable income in the calculation of the federal alternative minimum tax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.20000	-- Federal Income Tax, Form T691 - 1988
ba89.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1989
ba90.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1990
ba91.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1991
ba92.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1992
ba93.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1993
ba94.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1994
ba95.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1995
ba96.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1996
ba97.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1997
ba98.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1998
ba99.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 1999
ba00.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 2000
ba01.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 2001
ba02.mpr:	0.20000	0.0% Federal Income Tax, Form T691 - 2002
ba03.mpr:	0.20000	0.0% Copied from ba02.mpr
ba04.mpr:	0.20000	0.0% Copied from ba03.mpr
ba05.mpr:	0.20000	0.0% Copied from ba04.mpr

AMTEX Alternate minimum tax: exemption level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	40000.00	--	Federal Income Tax 1988 - Page 36 & 37 & T691(E) Rev. 88 Calculation Of Minimum Tax
ba89.mpr:	40000.00	0.0%	Federal Income Tax 1989 - Page 37
ba90.mpr:	40000.00	0.0%	Federal Income Tax 1990 - Page 37
ba91.mpr:	40000.00	0.0%	Federal Income Tax 1991 - Page 38
ba92.mpr:	40000.00	0.0%	Federal Income Tax 1992 - Page 38
ba93.mpr:	40000.00	0.0%	Federal Income Tax 1993 - Page 38
ba94.mpr:	40000.00	0.0%	Federal Income Tax 1994 - Form T691
ba95.mpr:	40000.00	0.0%	Federal Income Tax 1995 - Form T691
ba96.mpr:	40000.00	0.0%	Federal Income Tax 1996 - Form T691
ba97.mpr:	40000.00	0.0%	Federal Income Tax 1997 - Form T691
ba98.mpr:	40000.00	0.0%	Federal Income Tax 1998 - Form T691
ba99.mpr:	40000.00	0.0%	Federal Income Tax 1999 - FORM T691
ba00.mpr:	40000.00	0.0%	Federal Income Tax 2000 - Form T691
ba01.mpr:	40000.00	0.0%	Federal Income Tax 2001 - Form T691
ba02.mpr:	40000.00	0.0%	Federal Income Tax 2002 - Form T691
ba03.mpr:	40000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	40000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	40000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

AMTFORTX Alternative minimum tax: Foreign Income Tax Rate

DESCRIPTION

This parameter represents the portion of foreign income tax paid (idfortx) that may be used in the calculation of the special foreign tax credit required for the federal alternative minimum tax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.66670	-- Federal Income Tax, Form T691 - 1988
ba89.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1989
ba90.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1990
ba91.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1991
ba92.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1992
ba93.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1993
ba94.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1994
ba95.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1995
ba96.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1996
ba97.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1997
ba98.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1998
ba99.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 1999
ba00.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 2000
ba01.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 2001
ba02.mpr:	0.66670	0.0% Federal Income Tax, Form T691 - 2002
ba03.mpr:	0.66670	0.0% Copied from ba02.mpr
ba04.mpr:	0.66670	0.0% Copied from ba03.mpr
ba05.mpr:	0.66670	0.0% Copied from ba04.mpr

AMTINCRT Alternative minimum tax: Inclusion Rate

DESCRIPTION

This parameter represents the overall inclusion rate for alternative minimum tax calculations. The non-taxable portion of capital gains to include in the calculation of adjusted taxable income is derived by AMTINCRT less CAPGIR. Only this proportion of the net non-deducted capital losses can be used to derive the adjusted taxable income for minimum tax purposes.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1.00000	-- Federal Income Tax, Form T691 - 1988
ba89.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1989
ba90.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1990
ba91.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1991
ba92.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1992
ba93.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1993
ba94.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1994
ba95.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1995
ba96.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1996
ba97.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1997
ba98.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1998
ba99.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1999
ba00.mpr:	0.80000	-20.0% Federal Income Tax, Form T691 - 2000
ba01.mpr:	0.80000	0.0% Federal Income Tax, Form T691 - 2001
ba02.mpr:	0.80000	0.0% Federal Income Tax, Form T691 - 2002
ba03.mpr:	0.80000	0.0% Copied from ba02.mpr
ba04.mpr:	0.80000	0.0% Copied from ba03.mpr
ba05.mpr:	0.80000	0.0% Copied from ba04.mpr

AMTNEGTI Alternative minimum tax: Allow Negative Taxable Income Flag

DESCRIPTION

When this parameter is set to 1, taxable income for the purposes of the federal alternative minimum tax is allowed to be negative. Taxable income is recalculated allowing it to be negative.

When this parameter is set to 0, taxable income for the purposes of the federal alternative minimum tax is set to imitax, which can not be negative.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Federal Income Tax, Form T691 - 1988
ba89.mpr:	0	-- Federal Income Tax, Form T691 - 1989
ba90.mpr:	0	-- Federal Income Tax, Form T691 - 1990
ba91.mpr:	0	-- Federal Income Tax, Form T691 - 1991
ba92.mpr:	0	-- Federal Income Tax, Form T691 - 1992
ba93.mpr:	0	-- Federal Income Tax, Form T691 - 1993
ba94.mpr:	0	-- Federal Income Tax, Form T691 - 1994
ba95.mpr:	0	-- Federal Income Tax, Form T691 - 1995
ba96.mpr:	0	-- Federal Income Tax, Form T691 - 1996
ba97.mpr:	0	-- Federal Income Tax, Form T691 - 1997
ba98.mpr:	1	-- Federal Income Tax, Form T691 - 1998
ba99.mpr:	1	-- Federal Income Tax, Form T691 - 1999
ba00.mpr:	1	-- Federal Income Tax, Form T691 - 2000
ba01.mpr:	1	-- Federal Income Tax, Form T691 - 2001
ba02.mpr:	1	-- Federal Income Tax, Form T691 - 2002
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

AMTPRVDF Alternative minimum tax: prov. tax difference definition[prov]

DESCRIPTION

This parameter contains the provincial vector to define the concept of the additional tax due to minimum tax calculations that is to be used in the calculation of provincial alternative minimum tax. This parameter is used in conjunction with the provincial alternative minimum tax option parameter when it is set to 2 (to calculate the provincial minimum tax as a percentage of the additional federal tax due).

When the value 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 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 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 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.

The resulting variable (imamtprv) contains the appropriate concept for calculating the provincial minimum 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
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] Not in effect
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	

0
ba89.mpr: [Same] Not in effect
ba90.mpr: [Same] Not in effect
ba91.mpr: [Same] Not in effect
ba92.mpr: [Same] Not in effect
ba93.mpr: [Same] Not in effect
ba94.mpr: [Same] Not in effect
ba95.mpr: [Same] Not in effect
ba96.mpr: [Same] Not in effect
ba97.mpr: [Same] Not in effect
ba98.mpr: [Same] Not in effect
ba99.mpr: [Same] Not in effect
ba00.mpr: 10 [Rows] Provincial Alternative Minimum Tax, Form T1219 -
2000

0
0
1
0
0
2
3
0
0
3
ba01.mpr: 10 [Rows] Provincial Alternative Minimum Tax, Form T1219 -
2001

1
1
1
0
0
2
3
0
0
3
ba02.mpr: 10 [Rows] Provincial Alternative Minimum Tax, Form T1219 -
2002

1
1
1
3
0
2
3
3

3
3
ba03.mpr: [Same] Copied from ba02.mpr
ba04.mpr: [Same] Copied from ba03.mpr
ba05.mpr: [Same] Copied from ba04.mpr

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

DESCRIPTION

When this flag is set to 1, RRSP and RPP deductions are included in the calculation of the federal Alternate Minimum Tax. Otherwise, they are not.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Federal income tax, Form T691
ba89.mpr:	1	-- Federal income tax, Form T691
ba90.mpr:	1	-- Federal income tax, Form T691
ba91.mpr:	1	-- Federal income tax, Form T691
ba92.mpr:	1	-- Federal income tax, Form T691
ba93.mpr:	1	-- Federal income tax, Form T691
ba94.mpr:	0	-- Federal budget 1998, p.192 (retroactive)
ba95.mpr:	0	-- Federal budget 1998, p.192 (retroactive)
ba96.mpr:	0	-- Federal budget 1998, p.192 (retroactive)
ba97.mpr:	0	-- Federal budget 1998, p.192 (retroactive)
ba98.mpr:	0	-- FLAG
ba99.mpr:	0	-- FLAG
ba00.mpr:	0	-- FLAG
ba01.mpr:	0	-- FLAG
ba02.mpr:	0	-- FLAG
ba03.mpr:	0	-- Copied from ba02.mpr

ba04.mpr: 0 -- Copied from ba03.mpr
 ba05.mpr: 0 -- Copied from ba04.mpr

AMTSTK Alternative minimum tax: Stock Option Proportion

DESCRIPTION

This parameter represents the portion of the stock option and shares deductions from line 249 (imstkded) that must be added back to taxable income in the calculation of the federal alternative minimum tax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1.00000	-- Federal Income Tax, Form T691 - 1988
ba89.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1989
ba90.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1990
ba91.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1991
ba92.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1992
ba93.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1993
ba94.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1994
ba95.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1995
ba96.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1996
ba97.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1997
ba98.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1998
ba99.mpr:	1.00000	0.0% Federal Income Tax, Form T691 - 1999
ba00.mpr:	0.60000	-40.0% Federal Income Tax, Form T691 - 2000
ba01.mpr:	0.60000	0.0% Federal Income Tax, Form T691 - 2001
ba02.mpr:	0.60000	0.0% Federal Income Tax, Form T691 - 2002
ba03.mpr:	0.60000	0.0% Copied from ba02.mpr
ba04.mpr:	0.60000	0.0% Copied from ba03.mpr
ba05.mpr:	0.60000	0.0% Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.17000	--	Federal Income Tax 1988 - Page 36 & 37 & T691(E) Rev. 88 Calculation Of Minimum Tax
ba89.mpr:	0.17000	0.0%	Federal Income Tax 1989 - Page 37
ba90.mpr:	0.17000	0.0%	Federal Income Tax 1990 - Page 37
ba91.mpr:	0.17000	0.0%	Federal Income Tax 1991 - Page 38
ba92.mpr:	0.17000	0.0%	Federal Income Tax 1992 - Page 38
ba93.mpr:	0.17000	0.0%	Federal Income Tax 1992 - Form T691
ba94.mpr:	0.17000	0.0%	Federal Income Tax 1994 - Form T691
ba95.mpr:	0.17000	0.0%	Federal Income Tax 1995 - Form T691
ba96.mpr:	0.17000	0.0%	Federal Income Tax 1996 - Form T691
ba97.mpr:	0.17000	0.0%	Federal Income Tax 1997 - Form T691
ba98.mpr:	0.17000	0.0%	Federal Income Tax 1998 - Form T691
ba99.mpr:	0.17000	0.0%	Federal Income Tax 1999 - FORM T691
ba00.mpr:	0.17000	0.0%	Federal Income Tax 2000 - Form T691
ba01.mpr:	0.16000	-5.9%	Federal Income Tax 2001 - Form T691
ba02.mpr:	0.16000	0.0%	Federal Income Tax 2002 - Form T691
ba03.mpr:	0.16000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.16000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.16000	0.0%	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	12900.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	13339.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	13747.12	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	14026.37	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	14305.61	2.0%	Grown from ba04.mpr using CPIAL=1.019908

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.00	--	Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIAL=1.019908

DESCRIPTION

The province of Alberta claws back the National Child Benefit Supplement from Social Assistance. It then increases social assistance by a monthly shelter allowance (ASHELTFLG). Starting in 2003, social assistances was also increased by this amount, ANCBSFT, the flow through amount for each eligible child.

The clawback of social assistance in Alberta will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Alberta flag is also set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	170.00	--	Alberta 2003 budget p.28

ba04.mpr: 170.00 0.0% Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 170.00 0.0% Grown from ba04.mpr using NONE=1.0000

APNTCR Alta provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.10000	-- Federal Income Tax Form AB428 - 2001
ba02.mpr:	0.10000	0.0% Federal Income Tax Form AB428 - 2002
ba03.mpr:	0.10000	0.0% Copied from ba02.mpr
ba04.mpr:	0.10000	0.0% Copied from ba03.mpr

APRDESC Description of database adjustment parameter file

DESCRIPTION

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

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Source
ba88.mpr:	3	[Rows] Federal Income Tax T1C (ALTA) 1988
	0 0	0.750
	150 (113)	0.500
	825 (450)	0.333
ba89.mpr:		[Same] Federal Income Tax T1C (ALTA) 1989

ba90.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1990
ba91.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1991
ba92.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1992
ba93.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1993
ba94.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	[Same]	Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	[Same]	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	[Same]	Federal Income Tax Form AB428 - 2000
ba01.mpr:	[Same]	Federal Income Tax Form AB428 - 2001
ba02.mpr:	[Same]	Federal Income Tax Form AB428 - 2002
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

APTCBEN Maximum Alberta political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Alberta Political Tax Credit.

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	750.00	-- Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	750.00	0.0% Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	750.00	0.0% Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	750.00	0.0% Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	750.00	0.0% Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	750.00	0.0% Federal Income Tax T1C (ALTA) TC-1993

ba94.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	750.00	0.0%	Federal Income Tax Form AB428 - 2000
ba01.mpr:	750.00	0.0%	Federal Income Tax Form AB428 - 2001
ba02.mpr:	750.00	0.0%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	750.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	750.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	750.00	0.0%	Grown from ba04.mpr using NONE=1.0000

APTF Alberta provincial tax fraction

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.46500	--	Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	0.46500	0.0%	Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	0.46500	0.0%	Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	0.46500	0.0%	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.46000	-1.1%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.45500	-1.1%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.45500	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.45500	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.45500	0.0%	Federal Income Tax T1C (ALTA) 1996

ba97.mpr:	0.45500	0.0%	Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	0.44000	-3.3%	Alberta Budget 1998
ba99.mpr:	0.44000	0.0%	Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.44000	0.0%	Federal Income Tax Form AB428 - 2000
ba01.mpr:	0.00000	--	Not in effect - Budget 00
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

APT_X Alta tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000 0.000000	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect

ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	1	[Rows] Federal Income Tax Form AB428 - 2001
	0	0.0000 0.100000
ba02.mpr:	[Same]	Federal Income Tax Form AB428 - 2002
ba03.mpr:	[Same]	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	[Same]	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	[Same]	Grown from ba04.mpr using CPIAL=1.019908

ASBBASIC Alberta seniors benefit annual basic benefit

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect

ba93.mpr:	0.00	--	not in effect
ba94.mpr:	1800.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	1800.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	2040.00	13.3%	Alberta Seniors Benefit Info Booklet p.4
ba01.mpr:	2220.00	8.8%	Alberta Senior's Benefit Information Booklet, p.16
ba02.mpr:	2220.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba03.mpr:	2220.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	2220.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	2220.00	0.0%	Grown from ba04.mpr using NONE=1.0000

ASBEMP Alberta seniors benefit employment inclusion rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.05000	--	Not in effect
ba89.mpr:	0.05000	0.0%	Not in effect
ba90.mpr:	0.05000	0.0%	Not in effect
ba91.mpr:	0.05000	0.0%	Not in effect
ba92.mpr:	0.05000	0.0%	Not in effect
ba93.mpr:	0.05000	0.0%	Not in effect
ba94.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet

ba95.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba96.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet
ba97.mpr:	0.05000	0.0%	Alta Seniors Benefit How To booklet
ba98.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	0.05000	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	0.05000	0.0%	Alberta Seniors Benefit - Cash Benefit Factors
ba01.mpr:	0.05000	0.0%	Alberta Senior's Benefit Information Booklet, p.15
ba02.mpr:	0.05000	0.0%	Alberta Senior's Benefit Information Booklet, p.15
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Source
ba88.mpr:	6	[Rows] Not in effect
	0.51060	
	0.36110	

0.34290		
0.22030		
0.51060		
0.36110		
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Alta Seniors Benefit Info Booklet p.4
ba95.mpr:	[Same]	Alta Seniors Benefit Info Booklet p.4
ba96.mpr:	[Same]	Alta Seniors Benefit Info Booklet p.4
ba97.mpr:	6 [Rows]	Alta Seniors Benefit Info Booklet p.5
0.51060	0.0%	
0.36110	0.0%	
0.34290	0.0%	
0.22030	0.0%	
0.34290	-32.8%	
0.22030	-39.0%	
ba98.mpr:	[Same]	Alta Seniors Benefit Info Booklet p.5
ba99.mpr:	[Same]	Alta Seniors Benefit Info Booklet p.5
ba00.mpr:	6 [Rows]	Alberta Seniors Benefit Info Booklet p.17
0.50000	-2.1%	
0.35290	-2.3%	
0.33330	-2.8%	
0.21430	-2.7%	
0.33330	-2.8%	
0.21430	-2.7%	
ba01.mpr:	6 [Rows]	Alberta Senior's Benefit Information Booklet, p.17
0.51060	2.1%	
0.37840	7.2%	
0.34290	2.9%	
0.23330	8.9%	
0.34290	2.9%	
0.23330	8.9%	
ba02.mpr:	[Same]	Alberta Senior's Benefit Information Booklet, p.17
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	0.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	0.00	--	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	0.00	--	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	1150.00	--	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	1320.00	14.8%	Alberta Seniors Benefit Info Booklet p.4
ba01.mpr:	1380.00	4.5%	Alberta Senior's Benefit Information Booklet, p.16
ba02.mpr:	1380.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba03.mpr:	1380.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1380.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1380.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Alberta 1994 budget suppl info
ba89.mpr:	0.00	--	Alberta 1994 budget suppl info
ba90.mpr:	0.00	--	Alberta 1994 budget suppl info
ba91.mpr:	0.00	--	Alberta 1994 budget suppl info
ba92.mpr:	0.00	--	Alberta 1994 budget suppl info
ba93.mpr:	0.00	--	Alberta 1994 budget suppl info
ba94.mpr:	550.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	550.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	600.00	9.1%	Alberta Seniors Benefit Info Booklet p.4
ba01.mpr:	600.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba02.mpr:	600.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba03.mpr:	600.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	600.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	600.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Source
ba88.mpr:	6	[Rows] Not in effect
0.17780		
0.13620		
0.20040		
0.16890		
0.13620		
0.10440		
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	[Same]	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	[Same]	Alta Seniors Benefit Info Booklet p.3

ba97.mpr:	6	[Rows]	Alta Seniors Benefit Info Booklet p.4
0.17780	0.0%		
0.13620	0.0%		
0.20040	0.0%		
0.16890	0.0%		
0.20040	47.1%		
0.16890	61.8%		
ba98.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:		[Same]	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	6	[Rows]	Alberta Seniors Benefit Info Booklet p.16
0.19950	12.2%		
0.15420	13.2%		
0.22630	12.9%		
0.19200	13.7%		
0.22630	12.9%		
0.19200	13.7%		
ba01.mpr:	6	[Rows]	Alberta Senior's Benefit Information Booklet, p.16
0.21100	5.8%		
0.16610	7.7%		
0.23640	4.5%		
0.20260	5.5%		
0.23640	4.5%		
0.20260	5.5%		
ba02.mpr:	6	[Rows]	Alberta Senior's Benefit Information Booklet, p.16
0.20870	-1.1%		
0.16430	-1.1%		
0.23240	-1.7%		
0.19920	-1.7%		
0.23240	-1.7%		
0.19920	-1.7%		
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

ASBSS Alberta seniors benefit senior spouse supplement

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	1150.00	--	Alta Seniors Benefit Info Booklet p.3
ba95.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba96.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.3
ba97.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba98.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba99.mpr:	1150.00	0.0%	Alta Seniors Benefit Info Booklet p.4
ba00.mpr:	1320.00	14.8%	Alberta Seniors Benefit Info Booklet p.4
ba01.mpr:	1380.00	4.5%	Alberta Senior's Benefit Information Booklet, p.16
ba02.mpr:	1380.00	0.0%	Alberta Senior's Benefit Information Booklet, p.16
ba03.mpr:	1380.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1380.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1380.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	OPTION
ba89.mpr: 1	--	OPTION
ba90.mpr: 1	--	OPTION
ba91.mpr: 1	--	OPTION
ba92.mpr: 1	--	OPTION
ba93.mpr: 1	--	OPTION
ba94.mpr: 1	--	OPTION
ba95.mpr: 1	--	OPTION
ba96.mpr: 1	--	OPTION
ba97.mpr: 2	--	OPTION
ba98.mpr: 2	--	OPTION
ba99.mpr: 2	--	OPTION
ba00.mpr: 2	--	OPTION
ba01.mpr: 2	--	OPTION
ba02.mpr: 2	--	OPTION
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

ASCDELIM Field delimiter

DESCRIPTION

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

string consisting of the three letters TAB will use a tab character as the output delimiter.

ASCEXTPRC Number of digits of extra precision

DESCRIPTION

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

ASCFLAG Text output facility activation flag

DESCRIPTION

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

ASCI Alberta surtax cut-in

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	3500.00	-- Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.00	-- Federal Income Tax Form AB428 - 2000
ba01.mpr:	0.00	-- Not in effect (14-10-99 press release)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

ASCSTYLE Style of text output

DESCRIPTION

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

1. Each household is output as a group of output lines, one household per page and one variable is output per line. Both the variable's name and label are printed and values for each unit are shown in aligned columns.
2. Produces a report designed to be read using a spreadsheet import function. The layout is very similar to that for an style of 1, but variable labels and all superfluous spaces have been eliminated, and the printer page break character has been replace by and empty literal string.

3. Produces a report designed to read by a spreadsheet or database system. Each unit is recorded on a single line, with a single space between each variable value. The first line of the file contains a list of the variable names in the order in which they are written in the line.
4. Produces a report identical to style 3, but the first line is eliminated.
5. This style produces a fixed format which contains all variables, is blank delimited, and contains all records per case beginning with a household record which is followed by individual records. This style is intended for input to the bldspd program. Please refer to the *Tools User's Guide* for more details on the use of this style.

The default value of ASCSTYLE is 1.

ASCUNIT Text output family level

DESCRIPTION

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

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

The default value for ASCUNIT is 0.

ASCVARS Variables selected for text output [string]

DESCRIPTION

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.08000	-- Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	0.08000	0.0% Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.00000	-- Federal Income Tax Form AB428 - 2000
ba01.mpr:	0.00000	-- Not in effect (14-10-99 press release)
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

ASHELTER Alberta Shelter Increase by number of persons in household

DESCRIPTION

This parameter represents the monthly shelter allowance increase to be applied to families in Alberta who are in receipt of the National Child Benefit Supplement. It will only be applied when SACLAWFLAG is set to 1 (to activate the NCBS clawback from social assistance) and when the SACLAWPR provincial vector is set to 1 for Alberta along with ASHELTFLG set to 1. This parameter is a table of monthly amounts dependent upon the number of persons in the household.

The annual amount of the increase will be determined by the number of months of social assistance received by the family which is set by supplying an average number of months of social assistance by province with the parameter SAMNTHPR[prov]. The value of the shelter increase is retained in the variable imashelt and is added to impfp (provincial family programs).

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source
ba88.mpr:	6	[Rows] Not in effect
0.00000		
0.00000		
0.00000		
0.00000		
0.00000		
0.00000		
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect

ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	6 [Rows]	Government of Alberta News Release
0.00000	--	
0.00000	--	
39.00000	--	
34.50000	--	
36.00000	--	
37.50000	--	
ba00.mpr:	[Same]	Government of Alberta News Release
ba01.mpr:	[Same]	Government of Alberta News Release
ba02.mpr:	[Same]	HRDC Income Support Policy Group
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

ASHELTFLG Alberta Shelter Increase under NCBS clawback flag

DESCRIPTION

When this parameter is set to 1, social assistance recipients with kids who are in receipt of the National Child Benefit Supplement in Alberta will receive a monthly shelter allowance increase that is dependent upon the number of persons in the household as determined by the parameter ASHELTER. The shelter allowance increase will only be provided when SACLAWFLAG is set to 1 and SACLAWPR provincial vector is also turned on (set to 1). The annual amount of the increase will be determined by the number of months of social assistance received by the family which is set by supplying an average number of months of social assistance by province with the parameter SAMNTHPR[prov]. The value of the shelter increase is retained in the variable imashelt and is added to impfp (provincial family programs).

The shelter allowance increase can be turned off by setting this parameter to 0.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	1	-- Government of Alberta News Release
ba00.mpr:	1	-- Government of Alberta News Release
ba01.mpr:	1	-- Government of Alberta News Release
ba02.mpr:	1	-- HRDC Income Support Policy Group
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

ATRBC Alberta tax reduction basic claim

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	430.00	-- Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	430.00	0.0% Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	430.00	0.0% Federal Income Tax Form AB428 - 2000
ba01.mpr:	0.00	-- Not in effect (Alberta Budget 2000)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

ATRF Alberta tax reduction fraction

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.50000	-- Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) 1997
ba98.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) 1998
ba99.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) - 1999
ba00.mpr:	0.50000	0.0% Federal Income Tax Form AB428 - 2000
ba01.mpr:	0.00000	-- Not in effect (Alberta Budget 2000)
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

ATXFLG Alta tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	1	-- Federal Income Tax Form AB428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form AB428 - 2002
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

AUTHOR Name of person doing simulation [string]

DESCRIPTION

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

AXM Age amount

DESCRIPTION

This is the maximum value of the age tax credit before any reductions are applied. All filers age 65 and over receive the value of AXM as a non-refundable tax credit.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	3236.00	--	Federal Income Tax 1988 - Line 301
ba89.mpr:	3272.00	1.1%	Federal Income Tax 1989 - Line 301
ba90.mpr:	3327.00	1.7%	Federal Income Tax 1990 - Line 301
ba91.mpr:	3387.00	1.8%	Federal Income Tax 1991 - Line 301
ba92.mpr:	3482.00	2.8%	Federal Income Tax 1992 - Line 301
ba93.mpr:	3482.00	0.0%	Federal Income Tax 1993 - Line 301
ba94.mpr:	3482.00	0.0%	Federal Income Tax 1994 - Line 301
ba95.mpr:	3482.00	0.0%	Federal Income Tax 1995 - Line 301
ba96.mpr:	3482.00	0.0%	Federal Income Tax 1996 - Line 301
ba97.mpr:	3482.00	0.0%	Federal Income Tax 1997 - Line 301
ba98.mpr:	3482.00	0.0%	Federal Income Tax 1998 - Line 301
ba99.mpr:	3482.00	0.0%	Federal Income Tax 1999 - Line 301
ba00.mpr:	3531.00	1.4%	Federal Income Tax 2000 - Line 301
ba01.mpr:	3619.00	2.5%	Federal Income Tax 2001 - Line 301
ba02.mpr:	3728.00	3.0%	Federal Income Tax 2002 - Line 301
ba03.mpr:	3787.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	3861.07	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	3941.31	2.1%	Grown from ba04.mpr using CPI=1.020783

AXPI Age amount phase in rate for 1994 and beyond

DESCRIPTION

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

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

which would target the assistance to seniors with low or modest incomes.” This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXM, AXRR, and AXTD.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.50000	-- Federal Income Tax 1994 - Line 301
ba95.mpr:	1.00000	100.0% Federal Income Tax 1995 - Line 301
ba96.mpr:	1.00000	0.0% Federal Income Tax 1996 - Line 301
ba97.mpr:	1.00000	0.0% Federal Income Tax 1997 - Line 301
ba98.mpr:	1.00000	0.0% Federal Income Tax 1998 - Line 301
ba99.mpr:	1.00000	0.0% Federal Income Tax 1999 - Line 301
ba00.mpr:	1.00000	0.0% Federal Income Tax 2000 - Line 301
ba01.mpr:	1.00000	0.0% Federal Income Tax 2001 - Line 301
ba02.mpr:	1.00000	0.0% Federal Income Tax 2002 - Line 301
ba03.mpr:	1.00000	0.0% Form TD1 - 2003
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

DESCRIPTION

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

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

See also imatxc, AXTD, AXPI.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.15000	-- Federal Income Tax 1994 - Line 301
ba95.mpr:	0.15000	0.0% Federal Income Tax 1995 - Line 301
ba96.mpr:	0.15000	0.0% Federal Income Tax 1996 - Line 301
ba97.mpr:	0.15000	0.0% Federal Income Tax 1997 - Line 301
ba98.mpr:	0.15000	0.0% Federal Income Tax 1998 - Line 301

ba99.mpr:	0.15000	0.0%	Federal Income Tax 1999 - Line 301
ba00.mpr:	0.15000	0.0%	Federal Income Tax 2000 - Line 301
ba01.mpr:	0.15000	0.0%	Federal Income Tax 2001 - Line 301
ba02.mpr:	0.15000	0.0%	Federal Income Tax 2002 - Line 301
ba03.mpr:	0.15000	0.0%	Form TD1 - 2003
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

AXTD Age amount net income turndown

DESCRIPTION

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

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

See also imatxc, AXRR, AXPI

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	25921.00	--	1994 Budget
ba95.mpr:	25921.00	0.0%	Federal Income Tax 1995 - Line 301
ba96.mpr:	25921.00	0.0%	Federal Income Tax 1996 - Line 301
ba97.mpr:	25921.00	0.0%	Federal Income Tax 1997 - Line 301
ba98.mpr:	25921.00	0.0%	Federal Income Tax 1998 - Line 301
ba99.mpr:	25921.00	0.0%	Federal Income Tax 1999 - Line 301
ba00.mpr:	26284.00	1.4%	Federal Income Tax 2000 - Line 301
ba01.mpr:	26941.00	2.5%	Federal Income Tax 2001 - Line 301
ba02.mpr:	27749.00	3.0%	Federal Income Tax 2002 - Line 301
ba03.mpr:	28193.00	1.6%	Department of Finance Release - Nov. 12/02
ba04.mpr:	28744.46	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	29341.86	2.1%	Grown from ba04.mpr using CPI=1.020783

AYPNDL Alta Pension Income Deduction Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

VALUES

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

ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1000.00	--	Federal Income Tax Form AB428 - 2001
ba02.mpr:	1034.00	3.4%	Federal Income Tax Form AB428 - 2002
ba03.mpr:	1065.64	3.1%	Grown from ba02.mpr using CPIAL=1.030596
ba04.mpr:	1087.29	2.0%	Grown from ba03.mpr using CPIAL=1.020313
ba05.mpr:	1108.94	2.0%	Grown from ba04.mpr using CPIAL=1.019908

BAMTOPT N.B. alternative minimum tax option (1=none, 2=% fed, 3=fed adj income, 4=% min amt)

DESCRIPTION

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

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

When BAMTOPT is set to 2, then a percentage (BAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtrv) is added to the basic provincial tax (imbpt). The definition of imamtrv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using BAMTPCTF.

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

When BAMTOPT is set to 4, then a percentage (BAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using BAMTPCTM.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Not in effect
ba89.mpr: 1	--	Not in effect
ba90.mpr: 1	--	Not in effect
ba91.mpr: 1	--	Not in effect
ba92.mpr: 1	--	Not in effect
ba93.mpr: 1	--	Not in effect
ba94.mpr: 1	--	Not in effect
ba95.mpr: 1	--	Not in effect
ba96.mpr: 1	--	Not in effect
ba97.mpr: 1	--	Not in effect
ba98.mpr: 1	--	Not in effect
ba99.mpr: 1	--	Not in effect
ba00.mpr: 4	--	Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr: 4	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.57000	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.57000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.57000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.57000	0.0%	Copied from ba04.mpr

BAMTPCTM N.B. amt rate as pct of federal minimum tax amount

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is set to 4, then a percentage (BAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.58500	-- Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr:	0.57000	-2.6% Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

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

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the BAMTTX rate, usually set to the

smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

BASALG Name of base algorithm [string]

DESCRIPTION

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

BASDESC Description of base parameters [string]

DESCRIPTION

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

BASMETH Method of creating base variables

DESCRIPTION

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

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

The default value for BASMETH is 0.

BAXM N.B. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	3619.00	2.5%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	3728.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	3787.00	1.6%	Form TD1NB 2003
ba04.mpr:	3861.32	2.0%	Grown from ba03.mpr using CPINB=1.019624
ba05.mpr:	3938.73	2.0%	Grown from ba04.mpr using CPINB=1.020048

BAXPI N.B. Age Amount phase in rate for 1994 and beyond

DESCRIPTION

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

See also `impatxc`, `BAXM`, `BAXRR`, and `BAXTD`.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	1.00000	-- Federal Income Tax Form NB428 - 2000
ba01.mpr:	1.00000	0.0% Federal Income Tax Form NB428 - 2001
ba02.mpr:	1.00000	0.0% Federal Income Tax Form NB428 - 2002
ba03.mpr:	1.00000	0.0% Form TD1NB 2003
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

BAXRR N.B. Age Amount credit reduction rate

DESCRIPTION

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

See also `impatxc`, `BAXTD`, `BAXPI`.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.15000	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.15000	0.0%	Form TD1NB-WS 2003
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

BAXTD N.B. Age Amount net income turndown

DESCRIPTION

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

See also `impatxc`, `BAXRR`, `BAXPI`

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
<code>ba88.mpr:</code>	0.00	--	Not in effect
<code>ba89.mpr:</code>	0.00	--	Not in effect
<code>ba90.mpr:</code>	0.00	--	Not in effect
<code>ba91.mpr:</code>	0.00	--	Not in effect
<code>ba92.mpr:</code>	0.00	--	Not in effect
<code>ba93.mpr:</code>	0.00	--	Not in effect
<code>ba94.mpr:</code>	0.00	--	Not in effect
<code>ba95.mpr:</code>	0.00	--	Not in effect
<code>ba96.mpr:</code>	0.00	--	Not in effect
<code>ba97.mpr:</code>	0.00	--	Not in effect
<code>ba98.mpr:</code>	0.00	--	Not in effect
<code>ba99.mpr:</code>	0.00	--	Not in effect
<code>ba00.mpr:</code>	26284.00	--	Federal Income Tax Form NB428 - 2000
<code>ba01.mpr:</code>	26941.00	2.5%	Federal Income Tax Form NB428 - 2001
<code>ba02.mpr:</code>	27749.00	3.0%	Federal Income Tax Form NB428 - 2002
<code>ba03.mpr:</code>	28193.00	1.6%	Form TD1NB 2003
<code>ba04.mpr:</code>	28746.26	2.0%	Grown from <code>ba03.mpr</code> using <code>CPINB=1.019624</code>
<code>ba05.mpr:</code>	29322.57	2.0%	Grown from <code>ba04.mpr</code> using <code>CPINB=1.020048</code>

BBXM N.B. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7231.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	7412.00	2.5%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	7634.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	7756.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	7908.20	2.0%	Grown from ba03.mpr using CPINB=1.019624
ba05.mpr:	8066.74	2.0%	Grown from ba04.mpr using CPINB=1.020048

BCBEIS1 B.C. Earned Income Benefit for first child

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	605.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	605.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	605.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	605.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

BCBEIS2 B.C. Earned Income Benefit for second child

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	405.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	405.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	405.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	405.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

BCBEIS3 B.C. Earned Income Benefit for each additional child

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	330.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	330.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	330.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	330.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

BCBEITD B.C. Earned Income Benefit Turndown

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	20921.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	20921.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	20921.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

BCBEMX B.C. Earned Income Benefit Income Reduction

DESCRIPTION

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

therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMX – BCEIBPI).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	10000.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	10000.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	10000.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	10000.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.12100	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.12100	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.12100	0.0%	Copied from ba03.mpr
ba05.mpr:	0.12100	0.0%	Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in Effect
ba98.mpr:	0.20200	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.20200	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.20200	0.0%	Copied from ba03.mpr
ba05.mpr:	0.20200	0.0%	Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.26800	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.26800	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.26800	0.0%	Copied from ba03.mpr
ba05.mpr:	0.26800	0.0%	Copied from ba04.mpr

BCC British Columbia GIS supplement: married pensioners

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	723.00	--	HWC 1988, page 22 (Blue Book)
ba89.mpr:	723.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	723.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	723.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	723.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	723.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	723.00	0.0%	GAINS Seniors Supplement, Government of British Columbia
ba95.mpr:	723.00	0.0%	Gains Senior Supplement, April, 1996
ba96.mpr:	723.00	0.0%	Gains Senior Supplement, April, 1996
ba97.mpr:	723.00	0.0%	Gains Senior Supplement, April, 1996
ba98.mpr:	723.00	0.0%	GAINS Senior Supplement
ba99.mpr:	723.00	0.0%	GAINS Senior Supplement
ba00.mpr:	723.00	0.0%	British Columbia Seniors Supplement
ba01.mpr:	723.00	0.0%	British Columbia Seniors Supplement
ba02.mpr:	680.49	-5.9%	British Columbia Seniors Supplement
ba03.mpr:	386.16	-43.3%	Calculated phase-out (Max-OAS-GIS)
ba04.mpr:	195.23	-49.4%	Calculated phase-out (Max-OAS-GIS)
ba05.mpr:	0.00	--	Calculated phase-out (Max-OAS-GIS)

BCEIBFLG Activate B.C. Earned Income Benefit Program

DESCRIPTION

When BCEIBFLG is assigned a value of 1, the calculation of the British Columbia Earned Income Benefit (imibceib), which depends on the presence of children in the family, is activated. For families with lower incomes, the benefit starts to be phased in at BCEIBPI, and reaches its maximum at incomes of BCBEMX. The slope of the

phase in is therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMX – BCEIBPI).

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in Effect
ba89.mpr:	0	-- Not in Effect
ba90.mpr:	0	-- Not in Effect
ba91.mpr:	0	-- Not in Effect
ba92.mpr:	0	-- Not in Effect
ba93.mpr:	0	-- Not in Effect
ba94.mpr:	0	-- Not in Effect
ba95.mpr:	0	-- Not in Effect
ba96.mpr:	0	-- Not in Effect
ba97.mpr:	0	-- Not in Effect
ba98.mpr:	1	-- Income Tax (BC Family Bonus) Regulation
ba99.mpr:	1	-- Income Tax (BC Family Bonus) Regulation
ba00.mpr:	1	-- Income Tax (BC Family Bonus) Regulation
ba01.mpr:	1	-- Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1	-- Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1	-- Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	3750.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	3750.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	3750.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	3750.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	1236.00	--	B.C. Family Bonus Regulations
ba97.mpr:	1236.00	0.0%	B.C. Family Bonus Regulations
ba98.mpr:	1236.00	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	1260.00	1.9%	B.C. Family Bonus Regulations
ba00.mpr:	1260.00	0.0%	B.C. Family Bonus Regulations
ba01.mpr:	1332.00	5.7%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1332.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1332.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1332.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1332.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

The activation flag of the BC Family Bonus (imibcfb). The calculation is activated when the flag is set to 1.

The basic amount of benefits is related to the number of children in the family (BCFBBAS). This amount is reduced according to the net family income. A different reduction rate is used if the family include only one child (see BCFBRR, BCFBRRS, BCFBTD).

When BCFBIFS is set to 1, the Family Bonus is decreased by an amount related to the National Child Supplement. This amount is calculated using the following parameters: BCFBNCS1, BCFBNCS2, BCFBNCS3, BCFBNCSRR1, BCFBNCSRR2, BCFBNCSRR3, BCFBNCSTD.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in Effect
ba89.mpr:	0	-- Not in Effect
ba90.mpr:	0	-- Not in Effect
ba91.mpr:	0	-- Not in Effect
ba92.mpr:	0	-- Not in Effect
ba93.mpr:	0	-- Not in Effect
ba94.mpr:	0	-- Not in Effect
ba95.mpr:	0	-- Not in Effect
ba96.mpr:	1	-- B.C. Budget 1996
ba97.mpr:	1	-- B.C. Budget 1996
ba98.mpr:	1	-- B.C. Family Bonus Regulations
ba99.mpr:	1	-- B.C. Family Bonus Regulations

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

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

DESCRIPTION

When this parameter is assigned a value of 1, the British Columbia Basic Family Bonus (imibcbf) is decreased by an amount related to the National Child Supplement. This amount is calculated using the following parameters: BCFBNCS1, BCFBNCS2, BCFBNCS3, BCFBNCSRR1, BCFBNCSRR2, BCFBNCSRR3, BCFBNCSTD

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in Effect
ba89.mpr:	0	-- Not in Effect
ba90.mpr:	0	-- Not in Effect
ba91.mpr:	0	-- Not in Effect
ba92.mpr:	0	-- Not in Effect
ba93.mpr:	0	-- Not in Effect
ba94.mpr:	0	-- Not in Effect
ba95.mpr:	0	-- Not in Effect
ba96.mpr:	0	-- Not in Effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	1	-- Income Tax (BC Family Bonus) Regulation
ba99.mpr:	1	-- Income Tax (BC Family Bonus) Regulation

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

BCFBNCS1 B.C. Family Bonus National Child Supplement for first child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS.

See also BCFBNCSTD, BCFBNCSTR1.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	605.00	-- Income Tax (BC Family Bonus) Regulation
ba99.mpr:	785.00	29.8% Income Tax (BC Family Bonus) Regulation

ba00.mpr:	955.00	21.7%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	1209.00	26.6%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1228.00	1.6%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1313.00	6.9%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1313.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1313.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS allowed for the second child in the family.

See also BCFBNCSTD, BCFBNCSRR2.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	405.00	--	Income Tax (BC Family Bonus) Regulation

ba99.mpr:	585.00	44.4%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	755.00	29.1%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	1020.00	35.1%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1036.00	1.6%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1119.00	8.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1119.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1119.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BCFBNC3 B.C. Family Bonus National Child Supplement for each additional child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS allowed for the third and subsequent child.

See also BCFBNCSTD, BCFBNC3RR3.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	330.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	510.00	54.5%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	680.00	33.3%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	949.00	39.6%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	963.00	1.5%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1046.00	8.6%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1046.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1046.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BCFBNCSTR1 B.C. Family Bonus NCS reduction rate for families with 1 child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTD, for families with one child.

See also BCFBNCSTR1.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect

ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.12100	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.11500	-5.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.11000	-4.3%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.12200	10.9%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.12200	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.12200	0.0%	Copied from ba03.mpr
ba05.mpr:	0.12200	0.0%	Copied from ba04.mpr

BCFBNCSTR2 B.C. Family Bonus NCS reduction rate for families with 2 children

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTD, for families with two children.

See also BCFBNCST2.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect

ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.20200	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.20100	-0.5%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.19700	-2.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.22500	14.2%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.22500	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.22500	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.22500	0.0%	Copied from ba03.mpr
ba05.mpr:	0.22500	0.0%	Copied from ba04.mpr

BCFBNCSTR3 B.C. Family Bonus NCS reduction rate for families with 3+ children

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTD, for families with three or more children.

See also BCFBNCS3.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect

ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.26800	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	0.27500	2.6%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	0.27600	0.4%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	0.32100	16.3%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.32100	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.32100	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.32100	0.0%	Copied from ba03.mpr
ba05.mpr:	0.32100	0.0%	Copied from ba04.mpr

BCFBNCSTD B.C. Family Bonus National Child Supplement Turndown

DESCRIPTION

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

See also BCFBNCS1, BCFBNCS2, BCFBNCS3.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	20921.00	--	Income Tax (BC Family Bonus) Regulation
ba99.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba00.mpr:	20921.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba01.mpr:	21744.00	3.9%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	22397.00	3.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	21529.00	-3.9%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	21529.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	21529.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BCFBPI B.C. Family Bonus phase-in

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in Effect
ba89.mpr:	0.00000	-- Not in Effect
ba90.mpr:	0.00000	-- Not in Effect
ba91.mpr:	0.00000	-- Not in Effect
ba92.mpr:	0.00000	-- Not in Effect
ba93.mpr:	0.00000	-- Not in Effect
ba94.mpr:	0.00000	-- Not in Effect
ba95.mpr:	0.00000	-- Not in Effect
ba96.mpr:	0.50000	-- B.C. Budget 1996
ba97.mpr:	1.00000	100.0% B.C. Family Bonus Regulations
ba98.mpr:	1.00000	0.0% B.C. Family Bonus Regulations
ba99.mpr:	1.00000	0.0% B.C. Family Bonus Regulations
ba00.mpr:	1.00000	0.0% B.C. Family Bonus Regulations
ba01.mpr:	1.00000	0.0% Income Tax (BC Family Bonus) Regulation
ba02.mpr:	1.00000	0.0% Income Tax (BC Family Bonus) Regulation
ba03.mpr:	1.00000	0.0% Income Tax (BC Family Bonus) Regulation
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

BCFBRR B.C. Family Bonus multiple child reduction rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.16000	--	B.C. Family Bonus Regulations
ba97.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba98.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	0.16000	0.0%	B.C. Family Bonus Regulations
ba01.mpr:	0.18000	12.5%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.18000	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.18000	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.18000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.18000	0.0%	Copied from ba04.mpr

BCFBRRS B.C. Family Bonus single child reduction rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.08000	--	B.C. Family Bonus Regulations
ba97.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba98.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	0.08000	0.0%	B.C. Family Bonus Regulations
ba01.mpr:	0.09000	12.5%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	0.09000	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	0.09000	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	0.09000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.09000	0.0%	Copied from ba04.mpr

BCFBTD B.C. Family Bonus Turndown

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	18000.00	--	B.C. Budget 1996
ba97.mpr:	18000.00	0.0%	B.C. Family Bonus Regulations
ba98.mpr:	18000.00	0.0%	B.C. Family Bonus Regulations
ba99.mpr:	18000.00	0.0%	B.C. Family Bonus Regulations
ba00.mpr:	18000.00	0.0%	B.C. Family Bonus Regulations
ba01.mpr:	20500.00	13.9%	Income Tax (BC Family Bonus) Regulation
ba02.mpr:	20500.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba03.mpr:	20500.00	0.0%	Income Tax (BC Family Bonus) Regulation
ba04.mpr:	20500.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	20500.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BCGTC N.B. Caregiver Tax Credit

DESCRIPTION

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

For more explanation see BCGTCFLG.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	3500.00	46.7%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	3605.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	3663.00	1.6%	Form TD1NB 2003
ba04.mpr:	3734.88	2.0%	Grown from ba03.mpr using CPINB=1.019624
ba05.mpr:	3809.76	2.0%	Grown from ba04.mpr using CPINB=1.020048

BCGTCFLG N.B. Caregiver Tax Credit activation flag

DESCRIPTION

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

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

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

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

access to a take-up rate BCGTCTK based on employment income to select the appropriate number of beneficiaries.

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

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form NB428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form NB428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form NB428 - 2002
ba03.mpr:	1	-- Form TD1NB 2003
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 5	[Rows]	Value based on SCF 1996
60	0.870 (-0.0010)	
70	0.860 (0.0000)	
80	0.860 (-0.0130)	

90	0.730	(0.0270)	
100	1.000	(0.0270)	
ba01.mpr:	[Same]	Values based on SCF 1996	
ba02.mpr:	[Same]	Value based on SCF 1996	
ba03.mpr:	[Same]	Copied from ba02.mpr	
ba04.mpr:	[Same]	Copied from ba03.mpr	
ba05.mpr:	[Same]	Copied from ba04.mpr	

BCGTCTD N.B. Caregiver Tax Credit Turn Down Income

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect

ba99.mpr: 0.00 -- Not in effect
 ba00.mpr: 14047.00 -- Federal Income Tax Form NB428 - 2000
 ba01.mpr: 15453.00 10.0% Federal Income Tax Form NB428 - 2001
 ba02.mpr: 15917.00 3.0% Federal Income Tax Form NB428 - 2002
 ba03.mpr: 16172.00 1.6% Form TD1NB 2003
 ba04.mpr: 16489.36 2.0% Grown from ba03.mpr using CPINB=1.019624
 ba05.mpr: 16819.94 2.0% Grown from ba04.mpr using CPINB=1.020048

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect

ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

BCHATL1 N.B. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BCHATR1 N.B. Charitable Donations tax credit rate 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect

ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.09940	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.09680	-2.6%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.09680	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.09680	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.09680	0.0%	Copied from ba03.mpr
ba05.mpr:	0.09680	0.0%	Copied from ba04.mpr

BCHATR2 N.B. Charitable Donations tax credit rate 2

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect

ba00.mpr:	0.16960	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.17840	5.2%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.17840	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.17840	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.17840	0.0%	Copied from ba03.mpr
ba05.mpr:	0.17840	0.0%	Copied from ba04.mpr

BCS British Columbia GIS supplement: single pensioners

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	591.60	-- HWC 1988, page 22 (Blue Book)
ba89.mpr:	591.60	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	591.60	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	591.60	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	591.60	0.0% HWC 1992 Edition, section 6.1
ba93.mpr:	591.60	0.0% HWC 1993 Edition, section 6.1
ba94.mpr:	591.60	0.0% GAINS Seniors Supplement, Government of British Columbia
ba95.mpr:	591.60	0.0% Gains Senior Supplement, April, 1996
ba96.mpr:	591.60	0.0% Gains Senior Supplement, April, 1996
ba97.mpr:	591.60	0.0% Gains Senior Supplement, April, 1996
ba98.mpr:	591.60	0.0% Gains Senior Supplement, April, 1996
ba99.mpr:	591.60	0.0% GAINS Senior Supplement
ba00.mpr:	591.60	0.0% British Columbia Seniors Supplement
ba01.mpr:	591.60	0.0% British Columbia Seniors Supplement

ba02.mpr:	539.16	-8.9%	British Columbia Seniors Supplement
ba03.mpr:	176.09	-67.3%	Calculated phase-out (Max-OAS-GIS)
ba04.mpr:	0.00	--	Calculated phase-out (Max-OAS-GIS)
ba05.mpr:	0.00	--	Calculated phase-out (Max-OAS-GIS)

BDTCR N.B. dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.07800	-- Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.07600	-2.6% Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.07600	0.0% Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.03700	-51.3% New Brunswick Budget 2003-2004, page 26

ba04.mpr: 0.03700 0.0% Copied from ba03.mpr
 ba05.mpr: 0.03700 0.0% Copied from ba04.mpr

BEDXPM N.B. Education Amount per month

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	400.00	100.0%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	400.00	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	400.00	0.0%	Form TD1NB 2003
ba04.mpr:	400.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	400.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BEEPFLAG Beep on completion

DESCRIPTION

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

The default value is 0.

BEMXM N.B. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	6293.00	2.5%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	6482.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	6586.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6715.24	2.0%	Grown from ba03.mpr using CPINB=1.019624
ba05.mpr:	6849.87	2.0%	Grown from ba04.mpr using CPINB=1.020048

BEMXMT N.B. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	630.00	2.6%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	649.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	659.00	1.5%	Form TD1NB 2003
ba04.mpr:	671.93	2.0%	Grown from ba03.mpr using CPINB=1.019624
ba05.mpr:	685.40	2.0%	Grown from ba04.mpr using CPINB=1.020048

BESPA Basic GIS portion of extended SPA

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	3630.76	--	Redbook, 1988 Edition, p. A3
ba89.mpr:	3786.21	4.3%	Redbook, 1989 Edition, p. A3
ba90.mpr:	3975.75	5.0%	Redbook, 1991 Edition, p. A4
ba91.mpr:	4199.22	5.6%	Redbook, 1991 Edition, p. A4
ba92.mpr:	4322.22	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	4396.20	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	4454.61	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	4495.92	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	4566.96	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	4647.35	1.8%	HRD Press releases

ba98.mpr:	4698.84	1.1%	Redbook, 1998 Edition, p. A6
ba99.mpr:	4754.28	1.2%	Income Security Programs Information Cards - 1999
ba00.mpr:	4869.39	2.4%	Income Security Programs Information Cards - 2000
ba01.mpr:	5015.91	3.0%	Income Security Programs Information Cards - 2001
ba02.mpr:	5115.27	2.0%	Income Security Programs Information Cards - 2002
ba03.mpr:	5274.31	3.1%	Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	5377.48	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	5489.24	2.1%	Grown from ba04.mpr using CPI=1.020783

BGISM Basic GIS - married

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	2931.73	--	Redbook, 1988 Edition, p. A3
ba89.mpr:	3057.30	4.3%	Redbook, 1989 Edition, p. A3
ba90.mpr:	3210.78	5.0%	Redbook, 1991 Edition, p. A4
ba91.mpr:	3390.93	5.6%	Redbook, 1991 Edition, p. A4
ba92.mpr:	3490.29	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	3550.08	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	3597.21	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	3630.60	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	3688.08	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	3752.01	1.7%	HRD Press releases
ba98.mpr:	3794.40	1.1%	Redbook, 1998 Edition, p. A6

ba99.mpr:	3839.10	1.2%	Income Security Programs Information Cards - 1999
ba00.mpr:	3932.10	2.4%	Income Security Programs Information Cards - 2000
ba01.mpr:	4050.36	3.0%	Income Security Programs Information Cards - 2001
ba02.mpr:	4130.58	2.0%	Income Security Programs Information Cards - 2002
ba03.mpr:	4259.01	3.1%	Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	4342.32	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	4432.57	2.1%	Grown from ba04.mpr using CPI=1.020783

BGISS Basic GIS - single

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	4501.42	--	Redbook, 1988 Edition, p. A3
ba89.mpr:	4693.98	4.3%	Redbook, 1989 Edition, p. A3
ba90.mpr:	4928.97	5.0%	Redbook, 1991 Edition, p. A4
ba91.mpr:	5206.05	5.6%	Redbook, 1991 Edition, p. A4
ba92.mpr:	5358.48	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	5450.16	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	5522.61	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	5573.88	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	5662.08	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	5760.22	1.7%	HRD Press releases
ba98.mpr:	5825.28	1.1%	Redbook, 1998 Edition, p. A6
ba99.mpr:	5894.01	1.2%	Redbook, 1998 Edition - Page A5

ba00.mpr:	6036.72	2.4%	Income Security Programs Information Cards - 2000
ba01.mpr:	6218.28	3.0%	Income Security Programs Information Cards - 2001
ba02.mpr:	6341.43	2.0%	Income Security Programs Information Cards - 2002
ba03.mpr:	6538.60	3.1%	Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	6666.50	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	6805.05	2.1%	Grown from ba04.mpr using CPI=1.020783

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1000.00	--	Federal Income Tax T1C (NB) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (NB) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (NB) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (NB) TC-1997
ba98.mpr:	750.00	42.9%	Federal Income Tax T1C (NB) TC-1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (NB) - 1999
ba00.mpr:	750.00	0.0%	Federal Income Tax Form NB428 - 2000
ba01.mpr:	750.00	0.0%	Federal Income Tax Form NB479 - 2001

ba02.mpr:	750.00	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	750.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	750.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	750.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.20000	--	Federal Income Tax T1C (NB) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (NB) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (NB) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (NB) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (NB) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (NB) - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form NB479 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form NB479 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2003 - T4127

ba04.mpr: 0.15000 0.0% Copied from ba03.mpr
 ba05.mpr: 0.15000 0.0% Copied from ba04.mpr

BMAXDX N.B. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum New Brunswick non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	6000.00	39.8%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	6180.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	6279.00	1.6%	Form TD1NB 2003
ba04.mpr:	6402.22	2.0%	Grown from ba03.mpr using CPINB=1.019624

ba05.mpr: 6530.57 2.0% Grown from ba04.mpr using CPINB=1.020048

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	5000.00	0.0%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	5000.00	0.0%	Form TD1NB 2003
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	6293.00	2.5%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	6482.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	6586.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6715.24	2.0%	Grown from ba03.mpr using CPINB=1.019624
ba05.mpr:	6849.87	2.0%	Grown from ba04.mpr using CPINB=1.020048

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	630.00	2.6%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	649.00	3.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	659.00	1.5%	Form TD1NB 2003
ba04.mpr:	671.93	2.0%	Grown from ba03.mpr using CPINB=1.019624
ba05.mpr:	685.40	2.0%	Grown from ba04.mpr using CPINB=1.020048

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	3787.58	--	Redbook, 1988 Edition, p. A3
ba89.mpr:	3949.86	4.3%	Redbook, 1989 Edition, p. A3
ba90.mpr:	4147.62	5.0%	Redbook, 1991 Edition, p. A4
ba91.mpr:	4380.69	5.6%	Redbook, 1991 Edition, p. A4
ba92.mpr:	4509.03	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	4586.16	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	4647.09	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	4690.89	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	4764.48	1.6%	Redbook, 1998 Edition, p. A6
ba97.mpr:	4847.04	1.7%	HRD Press releases
ba98.mpr:	4901.76	1.1%	Redbook, 1998 Edition, p. A6
ba99.mpr:	4959.51	1.2%	Redbook, 1998 Edition - Page A5
ba00.mpr:	5079.51	2.4%	Income Security Programs Information Cards - 2000
ba01.mpr:	5232.27	3.0%	Income Security Programs Information Cards - 2001
ba02.mpr:	5335.89	2.0%	Income Security Programs Information Cards - 2002
ba03.mpr:	5501.79	3.1%	Grown from ba02.mpr using CPI=1.031092

ba04.mpr: 5609.41 2.0% Grown from ba03.mpr using CPI=1.019560
 ba05.mpr: 5725.99 2.1% Grown from ba04.mpr using CPI=1.020783

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.09940	--	Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.09680	-2.6%	Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.09680	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	0.09680	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.09680	0.0%	Copied from ba03.mpr

ba05.mpr: 0.09680 0.0% Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Federal Income Tax T1C (NB) 1988
0	0	0.750
100	(75)	0.500
550	(300)	0.333
ba89.mpr:	[Same]	Federal Income Tax T1C (NB) 1989
ba90.mpr:	[Same]	Federal Income Tax T1C (NB) 1990
ba91.mpr:	[Same]	Federal Income Tax T1C (NB) 1991
ba92.mpr:	[Same]	Federal Income Tax T1C (NB) 1992
ba93.mpr:	[Same]	Federal Income Tax T1C (NB) 1993
ba94.mpr:	[Same]	Federal Income Tax T1C (NB) 1994
ba95.mpr:	[Same]	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	[Same]	Federal Income Tax T1C (NB) 1996
ba97.mpr:	[Same]	Federal Income Tax T1C (NB) 1997
ba98.mpr:	[Same]	Federal Income Tax T1C (NB) 1998
ba99.mpr:	[Same]	Federal Income Tax T1C (NB) - 1999

ba00.mpr: [Same] Federal Income Tax Form NB428 - 2000
 ba01.mpr: [Same] Federal Income Tax Form NB479 - 2001
 ba02.mpr: 3 [Rows] Federal Income Tax Form NB428 - 2002
 0 0 0.750
 200 (150) 0.500
 550 (325) 0.333
 ba03.mpr: [Same] Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: [Same] Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: [Same] Grown from ba04.mpr using NONE=1.0000

BPTCBEN Maximum New Brunswick political tax credit allowed

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	500.00	-- Federal Income Tax T1C (NB) TC-1988
ba89.mpr:	500.00	0.0% Federal Income Tax T1C (NB) TC-1989
ba90.mpr:	500.00	0.0% Federal Income Tax T1C (NB) TC-1990
ba91.mpr:	500.00	0.0% Federal Income Tax T1C (NB) TC-1991
ba92.mpr:	500.00	0.0% Federal Income Tax T1C (NB) TC-1992
ba93.mpr:	500.00	0.0% Federal Income Tax T1C (NB) TC-1993
ba94.mpr:	500.00	0.0% Federal Income Tax T1C (NB) 1994
ba95.mpr:	500.00	0.0% Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	500.00	0.0% Federal Income Tax T1C (NB) 1996
ba97.mpr:	500.00	0.0% Federal Income Tax T1C (NB) 1997
ba98.mpr:	500.00	0.0% Federal Income Tax T1C (NB) 1998
ba99.mpr:	500.00	0.0% Federal Income Tax T1C (NB) - 1999
ba00.mpr:	500.00	0.0% Federal Income Tax Form NB428 - 2000

ba01.mpr:	500.00	0.0%	Federal Income Tax Form NB479 - 2001
ba02.mpr:	500.00	0.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	500.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BPTF New Brunswick provincial tax fraction

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.60000	-- Federal Income Tax 1988 (NB) - Schedule 1
ba89.mpr:	0.60000	0.0% Federal Income Tax 1989 (NB) - Schedule 1
ba90.mpr:	0.60000	0.0% Federal Income Tax 1990 (NB) - Schedule 1
ba91.mpr:	0.60000	0.0% Federal Income Tax 1991 (NB) - Schedule 1
ba92.mpr:	0.60000	0.0% Federal Income Tax 1992 (NB) - Schedule 1
ba93.mpr:	0.62000	3.3% Federal Income Tax 1993 (NB) - Schedule 1
ba94.mpr:	0.64000	3.2% Federal Income Tax 1994 (NB) - Schedule 1
ba95.mpr:	0.64000	0.0% Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.64000	0.0% Federal Income Tax T1C (NB) 1996
ba97.mpr:	0.63000	-1.6% Federal Income Tax T1C (NB) 1997
ba98.mpr:	0.61000	-3.2% Federal Income Tax T1C (NB) 1998
ba99.mpr:	0.60000	-1.6% Federal Income Tax T1C (NB) - 1999
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Not in effect

ba04.mpr: 0.00000 -- Copied from ba03.mpr
ba05.mpr: 0.00000 -- Copied from ba04.mpr

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000 0.000000	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect

ba00.mpr: 3 [Rows] Federal Income Tax Form NB428 - 2000
 0 0.0000 0.099400
 29590 (2941.2460) 0.152100
 59180 (7441.8850) 0.169600
 ba01.mpr: 4 [Rows] Federal Income Tax Form NB428 - 2001
 0 0.0000 0.096800
 30754 (2976.9872) 0.148200
 61509 (7534.8782) 0.165200
 100000 (13893.5914) 0.178400
 ba02.mpr: 4 [Rows] Federal Income Tax Form NB428 - 2002
 0 0.0000 0.096800
 31677 (3066.3336) 0.148200
 63354 (7760.8650) 0.165200
 103000 (14310.3842) 0.178400
 ba03.mpr: 4 [Rows] Payroll Deductions Formulas 2003 - T4127
 0 0.0000 0.096800
 32183 (3115.3144) 0.148200
 64368 (7885.1314) 0.165200
 104648 (14539.3874) 0.178400
 ba04.mpr: 4 [Rows] Grown from ba03.mpr using CPINB=1.019624
 0 0.0000 0.096800
 32815 (3176.4920) 0.148200
 65631 (8039.8232) 0.165200
 106702 (14824.7524) 0.178400
 ba05.mpr: 4 [Rows] Grown from ba04.mpr using CPINB=1.020048
 0 0.0000 0.096800
 33473 (3240.1864) 0.148200
 66947 (8201.0332) 0.165200
 108841 (15121.9220) 0.178400

BRKFLAG Activate interception of `Break' key

DESCRIPTION

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	13500.00	-- Federal Income Tax 1991 (NB) - Schedule 1
ba92.mpr:	13500.00	0.0% Federal Income Tax 1992 (NB) - Schedule 1
ba93.mpr:	13500.00	0.0% Federal Income Tax 1993 (NB) - Schedule 1
ba94.mpr:	13500.00	0.0% Federal Income Tax 1994 (NB) - Schedule 1
ba95.mpr:	13500.00	0.0% Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	13500.00	0.0% Federal Income Tax T1C (NB) 1996
ba97.mpr:	13500.00	0.0% Federal Income Tax T1C (NB) 1997
ba98.mpr:	13500.00	0.0% Federal Income Tax T1C (NB) 1998
ba99.mpr:	13500.00	0.0% Federal Income Tax T1C (NB) - 1999
ba00.mpr:	13500.00	0.0% Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.08000	-- Federal Income Tax 1991 (NB) - Schedule 1
ba92.mpr:	0.08000	0.0% Federal Income Tax 1992 (NB) - Schedule 1
ba93.mpr:	0.08000	0.0% Federal Income Tax 1993 (NB) - Schedule 1
ba94.mpr:	0.08000	0.0% Federal Income Tax 1994 (NB) - Schedule 1
ba95.mpr:	0.08000	0.0% Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.08000	0.0% Federal Income Tax T1C (NB) 1996
ba97.mpr:	0.08000	0.0% Federal Income Tax T1C (NB) 1997
ba98.mpr:	0.08000	0.0% Federal Income Tax T1C (NB) 1998
ba99.mpr:	0.08000	0.0% Federal Income Tax T1C (NB) - 1999
ba00.mpr:	0.08000	0.0% Federal Income Tax Form NB428 - 2000
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

This is the base amount for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse (BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	260.00	--	Federal Income Tax Form NB428 - 2001
ba02.mpr:	326.00	25.4%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	326.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	326.00	0.0%	Grown from ba03.mpr using NONE=1.0000

ba05.mpr: 326.00 0.0% Grown from ba04.mpr using NONE=1.0000

BTRRR N.B. low income tax reduction Reduction Rate

DESCRIPTION

This is the reduction rate for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse (BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.05000	-- Federal Income Tax Form NB428 - 2001
ba02.mpr:	0.05000	0.0% Federal Income Tax Form NB428 - 2002

ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

BTRSP N.B. low income tax reduction for spouse or equivalent-to-spouse

DESCRIPTION

This is the married or equivalent-to-married amount for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse (BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect

ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	260.00	--	Federal Income Tax Form NB428 - 2001
ba02.mpr:	326.00	25.4%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	326.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	326.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	326.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BTRTD N.B. low income tax reduction Turndown

DESCRIPTION

This is the turndown for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse (BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	10000.00	--	Federal Income Tax Form NB428 - 2001
ba02.mpr:	11000.00	10.0%	Federal Income Tax Form NB428 - 2002
ba03.mpr:	12500.00	13.6%	New Brunswick Budget 2002-2003, page 25
ba04.mpr:	12500.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	12500.00	0.0%	Grown from ba04.mpr using NONE=1.0000

BTXFLG N.B. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form NB428 - 2000

ba01.mpr:	1	--	Federal Income Tax Form NB428 - 2001
ba02.mpr:	1	--	Federal Income Tax Form NB428 - 2002
ba03.mpr:	1	--	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

BXM Basic personal exemption/amount

DESCRIPTION

All filers receive this amount, multiplied by the parameter FNTCR, as their basic personal tax credit imbtc.

See also BXMS

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
txcea	Compute child care expense allowance
txhstr	Compute family-related deductions or credits
txitax	Compute taxable income and individual credits
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	6000.00	--	Federal Income Tax 1988 - Line 300
ba89.mpr:	6066.00	1.1%	Federal Income Tax 1989 - Line 300
ba90.mpr:	6169.00	1.7%	Federal Income Tax 1990 - Line 300
ba91.mpr:	6280.00	1.8%	Federal Income Tax 1991 - Line 300
ba92.mpr:	6456.00	2.8%	Federal Income Tax 1992 - Line 300
ba93.mpr:	6456.00	0.0%	Federal Income Tax 1993 - Line 300
ba94.mpr:	6456.00	0.0%	Federal Income Tax 1994 - Line 300
ba95.mpr:	6456.00	0.0%	Federal Income Tax 1995 - Line 300
ba96.mpr:	6456.00	0.0%	Federal Income Tax 1996 - Line 300
ba97.mpr:	6456.00	0.0%	Federal Income Tax 1997 - Line 300

ba98.mpr:	6456.00	0.0%	Federal Income Tax 1998 - Line 300
ba99.mpr:	6794.00	5.2%	Federal Income Tax 1999 - Line 300
ba00.mpr:	7231.00	6.4%	Federal Income Tax 2000 - Line 300
ba01.mpr:	7412.00	2.5%	Federal Income Tax 2001 - Line 300
ba02.mpr:	7634.00	3.0%	Federal Income Tax 2002 - Line 300
ba03.mpr:	7756.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	8000.00	3.1%	Federal Economic Statement 2000 - p.177
ba05.mpr:	8166.26	2.1%	Grown from ba04.mpr using CPI=1.020783

BXMS Basic personal exemption supplement

DESCRIPTION

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

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

See also: BXM BXMSPI imbtcs

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect

ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	500.00	--	Federal Income Tax 1998 - Schedule 13 line 1
ba99.mpr:	500.00	0.0%	Federal Income Tax 1999 - Schedule 13 & Line 307
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.020783

BXMSPI Basic personal exemption supplement phase in

DESCRIPTION

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

See also: BXMS BXMSRR imbtcs

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect

ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.50000	--	Federal Income Tax 1998 - Schedule 13 line 14
ba99.mpr:	0.50000	0.0%	Federal Income Tax 1999 - Schedule 13 & Line 307
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

BXMSRR Basic personal exemption supplement reduction rate

DESCRIPTION

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

See also: BXMS BXMSPI imbtcs

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.04000	-- Federal Income Tax 1998 - Schedule 13 Line 12
ba99.mpr:	0.04000	0.0% Federal Income Tax 1999 - Schedule 13 & Line 307
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Not in effect
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

BYPNDL N.B. Pension Income Deduction Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	1000.00	-- Federal Income Tax Form NB428 - 2000
ba01.mpr:	1000.00	0.0% Federal Income Tax Form NB428 - 2001
ba02.mpr:	1000.00	0.0% Federal Income Tax Form NB428 - 2002
ba03.mpr:	1000.00	0.0% Form TD1NB 2003
ba04.mpr:	1000.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0% Grown from ba04.mpr using NONE=1.0000

CAMTOPT B.C. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)

DESCRIPTION

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

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

When CAMTOPT is set to 2, then a percentage (CAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamprv) is added to the basic provincial tax (imbpt). The definition of imamprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using CAMTPCTF.

When CAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people

who triggered the federal minimum tax. Then the CAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using CAMTTX.

When CAMTOPT is set to 4, then a percentage (CAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using CAMTPCTM.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Not in effect
ba89.mpr: 1	--	Not in effect
ba90.mpr: 1	--	Not in effect
ba91.mpr: 1	--	Not in effect
ba92.mpr: 1	--	Not in effect
ba93.mpr: 1	--	Not in effect
ba94.mpr: 1	--	Not in effect
ba95.mpr: 1	--	Not in effect
ba96.mpr: 1	--	Not in effect
ba97.mpr: 1	--	Not in effect
ba98.mpr: 1	--	Not in effect
ba99.mpr: 1	--	Not in effect
ba00.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.49500	--	Provincial Alternative Minimum Tax, Form 1219 - 2000
ba01.mpr:	0.49500	0.0%	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	0.37800	-23.6%	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.37800	0.0%	Copied from ba02.mpr
ba04.mpr:	0.37800	0.0%	Copied from ba03.mpr
ba05.mpr:	0.37800	0.0%	Copied from ba04.mpr

CAMTPCTM B.C. amt rate as pct of federal minimum tax amount

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG=1) and CAMTOPT is set to 4, then a percentage (CAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.66667	--	Federal Income Tax 1988 - Schedule 3 & Line 127
ba89.mpr:	0.66667	0.0%	Federal Income Tax 1989 - Schedule 3 & Line 127
ba90.mpr:	0.75000	12.5%	Federal Income Tax 1990 - Schedule 3 & Line 127
ba91.mpr:	0.75000	0.0%	Federal Income Tax 1991 - Schedule 3 & Line 127
ba92.mpr:	0.75000	0.0%	Federal Income Tax 1992 - Schedule 3 & Line 127
ba93.mpr:	0.75000	0.0%	Federal Income Tax 1993 - Schedule 3 & Line 127
ba94.mpr:	0.75000	0.0%	Federal Income Tax 1994 - Schedule 3 & Line 127
ba95.mpr:	0.75000	0.0%	Federal Income Tax 1995 - Schedule 3 & Line 127
ba96.mpr:	0.75000	0.0%	Federal Income Tax 1996 - Schedule 3 & Line 127
ba97.mpr:	0.75000	0.0%	Federal Income Tax 1997 - Schedule 3 & Line 127
ba98.mpr:	0.75000	0.0%	Federal Income Tax 1998 - Schedule 3 & Line 127
ba99.mpr:	0.75000	0.0%	Federal Income Tax 1999 - Schedule 3 & Line 127
ba00.mpr:	0.66667	-11.1%	Federal Income Tax 2000 - Schedule 3
ba01.mpr:	0.50000	-25.0%	Federal Income Tax 2001 - Schedule 3 & Line 127
ba02.mpr:	0.50000	0.0%	Federal Income Tax 2002 - Schedule 3 & Line 127
ba03.mpr:	0.50000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.50000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.50000	0.0%	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	3587.00	1.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	3663.00	2.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	3774.85	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	3852.52	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	3930.19	2.0%	Grown from ba04.mpr using CPIBC=1.020161

DESCRIPTION

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

See also `impatxc`, `CAXM`, `CAXRR`, and `CAXTD`.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
<code>ba88.mpr:</code>	0.00000	--	Not in effect
<code>ba89.mpr:</code>	0.00000	--	Not in effect
<code>ba90.mpr:</code>	0.00000	--	Not in effect
<code>ba91.mpr:</code>	0.00000	--	Not in effect
<code>ba92.mpr:</code>	0.00000	--	Not in effect
<code>ba93.mpr:</code>	0.00000	--	Not in effect
<code>ba94.mpr:</code>	0.00000	--	Not in effect
<code>ba95.mpr:</code>	0.00000	--	Not in effect
<code>ba96.mpr:</code>	0.00000	--	Not in effect
<code>ba97.mpr:</code>	0.00000	--	Not in effect
<code>ba98.mpr:</code>	0.00000	--	Not in effect
<code>ba99.mpr:</code>	0.00000	--	Not in effect
<code>ba00.mpr:</code>	1.00000	--	Federal Income Tax Form BC428 - 2000
<code>ba01.mpr:</code>	1.00000	0.0%	Federal Income Tax Form BC428 - 2001
<code>ba02.mpr:</code>	1.00000	0.0%	Federal Income Tax Form BC428 - 2002
<code>ba03.mpr:</code>	1.00000	0.0%	Copied from <code>ba02.mpr</code>
<code>ba04.mpr:</code>	1.00000	0.0%	Copied from <code>ba03.mpr</code>
<code>ba05.mpr:</code>	1.00000	0.0%	Copied from <code>ba04.mpr</code>

DESCRIPTION

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

See also `impatxc`, `CAXTD`, `CAXPI`.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
<code>ba88.mpr:</code>	0.00000	-- Not in effect
<code>ba89.mpr:</code>	0.00000	-- Not in effect
<code>ba90.mpr:</code>	0.00000	-- Not in effect
<code>ba91.mpr:</code>	0.00000	-- Not in effect
<code>ba92.mpr:</code>	0.00000	-- Not in effect
<code>ba93.mpr:</code>	0.00000	-- Not in effect
<code>ba94.mpr:</code>	0.00000	-- Not in effect
<code>ba95.mpr:</code>	0.00000	-- Not in effect
<code>ba96.mpr:</code>	0.00000	-- Not in effect
<code>ba97.mpr:</code>	0.00000	-- Not in effect
<code>ba98.mpr:</code>	0.00000	-- Not in effect
<code>ba99.mpr:</code>	0.00000	-- Not in effect
<code>ba00.mpr:</code>	0.15000	-- Federal Income Tax Form BC428 - 2000
<code>ba01.mpr:</code>	0.15000	0.0% Federal Income Tax Form BC428 - 2001
<code>ba02.mpr:</code>	0.15000	0.0% Federal Income Tax Form BC428 - 2002
<code>ba03.mpr:</code>	0.15000	0.0% Copied from <code>ba02.mpr</code>
<code>ba04.mpr:</code>	0.15000	0.0% Copied from <code>ba03.mpr</code>
<code>ba05.mpr:</code>	0.15000	0.0% Copied from <code>ba04.mpr</code>

DESCRIPTION

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

See also `impatxc`, `CAXRR`, `CAXPI`

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
<code>ba88.mpr:</code>	0.00	--	Not in effect
<code>ba89.mpr:</code>	0.00	--	Not in effect
<code>ba90.mpr:</code>	0.00	--	Not in effect
<code>ba91.mpr:</code>	0.00	--	Not in effect
<code>ba92.mpr:</code>	0.00	--	Not in effect
<code>ba93.mpr:</code>	0.00	--	Not in effect
<code>ba94.mpr:</code>	0.00	--	Not in effect
<code>ba95.mpr:</code>	0.00	--	Not in effect
<code>ba96.mpr:</code>	0.00	--	Not in effect
<code>ba97.mpr:</code>	0.00	--	Not in effect
<code>ba98.mpr:</code>	0.00	--	Not in effect
<code>ba99.mpr:</code>	0.00	--	Not in effect
<code>ba00.mpr:</code>	26284.00	--	Federal Income Tax Form BC428 - 2000
<code>ba01.mpr:</code>	26705.00	1.6%	Federal Income Tax Form BC428 - 2001
<code>ba02.mpr:</code>	27265.00	2.1%	Federal Income Tax Form BC428 - 2002
<code>ba03.mpr:</code>	28097.51	3.1%	Grown from <code>ba02.mpr</code> using <code>CPIBC=1.030534</code>

ba04.mpr: 28675.64 2.1% Grown from ba03.mpr using CPIBC=1.020576
 ba05.mpr: 29253.77 2.0% Grown from ba04.mpr using CPIBC=1.020161

CBXM B.C. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7531.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	8000.00	6.2%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	8168.00	2.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	8417.40	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	8590.60	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	8763.80	2.0%	Grown from ba04.mpr using CPIBC=1.020161

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.66667	-- Federal Income Tax 1988 - Line 214 & FORM T778
ba89.mpr:	0.66667	0.0% Federal Income Tax 1989 - Line 214 & FORM T778
ba90.mpr:	0.66667	0.0% Federal Income Tax 1990 - Line 214 & FORM T778
ba91.mpr:	0.66667	0.0% Federal Income Tax 1991 - Line 214 & FORM T778
ba92.mpr:	0.66667	0.0% Federal Income Tax 1992 - Line 214 & FORM T778
ba93.mpr:	0.66667	0.0% Federal Income Tax 1993 - Line 214 & FORM T778
ba94.mpr:	0.66667	0.0% Federal Income Tax 1994 - Line 214 & FORM T778
ba95.mpr:	0.66667	0.0% Federal Income Tax 1995 - Line 214 & FORM T778
ba96.mpr:	0.66667	0.0% Federal Income Tax 1996 - Line 214 & FORM T778
ba97.mpr:	0.66667	0.0% Federal Income Tax 1997 - Line 214 & FORM T778
ba98.mpr:	0.66667	0.0% Federal Income Tax 1998 - Line 214 & FORM T778
ba99.mpr:	0.66667	0.0% Federal Income Tax 1999 - Line 214 & FORM T778
ba00.mpr:	0.66667	0.0% Federal Income Tax 2000 - Line 214 & FORM T778
ba01.mpr:	0.66667	0.0% Federal Income Tax 2001 - Line 214 & FORM T778
ba02.mpr:	0.66667	0.0% Federal Income Tax 2002 - Line 214 & FORM T778
ba03.mpr:	0.66667	0.0% Copied from ba02.mpr
ba04.mpr:	0.66667	0.0% Copied from ba03.mpr
ba05.mpr:	0.66667	0.0% Copied from ba04.mpr

DESCRIPTION

Upper limit to the amount of child care expenses that may be claimed. The limit is expressed as a maximum per child and therefore is determined solely by the number of children.

CROSS REFERENCE

Function	Description
txcea	Compute child care expense allowance

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	99999.99	--	Federal Income Tax 1988 - Line 214 & FORM T778 (SET ARBITRARILY HIGH)
ba89.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba90.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba91.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba92.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba93.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba94.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba95.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba96.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba97.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba98.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba99.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba00.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba01.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba02.mpr:	99999.99	0.0%	Not in effect (set arbitrarily high)
ba03.mpr:	99999.99	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	99999.99	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	99999.99	0.0%	Grown from ba04.mpr using NONE=1.0000

CCEAOAGE CCEA Maximum eligible age for oldest child

DESCRIPTION

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

See also: CCEAYNG CCEAOLD

CROSS REFERENCE

Function	Description
txcceca	Compute child care expense allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	14	-- Federal Income Tax 1988
ba89.mpr:	14	-- Federal Income Tax 1989
ba90.mpr:	14	-- Federal Income Tax 1990
ba91.mpr:	14	-- Federal Income Tax 1991
ba92.mpr:	14	-- Federal Income Tax 1992
ba93.mpr:	14	-- Federal Income Tax 1993
ba94.mpr:	14	-- Federal Income Tax 1994
ba95.mpr:	14	-- Federal Income Tax 1995
ba96.mpr:	16	-- Federal Income Tax 1996 - Line 214 & FORM T778
ba97.mpr:	16	-- Federal Income Tax 1997 - Line 214 & FORM T778
ba98.mpr:	16	-- Federal Income Tax 1998 - Line 214 & FORM T778
ba99.mpr:	16	-- Federal Income Tax 1999 - Line 214 & FORM T778
ba00.mpr:	16	-- Federal Income Tax 2000 - Line 214 & FORM T778
ba01.mpr:	16	-- Federal Income Tax 2001 - Line 214 & FORM T778
ba02.mpr:	16	-- Federal Income Tax 2002 - Line 214 & FORM T778
ba03.mpr:	16	-- Copied from ba02.mpr
ba04.mpr:	16	-- Copied from ba03.mpr

CCEAOLD CCEA old child limit

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2000.00	-- Federal Income Tax 1988 - Line 214 & FORM T778
ba89.mpr:	2000.00	0.0% Federal Income Tax 1989 - Line 214 & FORM T778
ba90.mpr:	2000.00	0.0% Federal Income Tax 1990 - Line 214 & FORM T778
ba91.mpr:	2000.00	0.0% Federal Income Tax 1991 - Line 214 & FORM T778
ba92.mpr:	2000.00	0.0% Federal Income Tax 1992 - Line 214 & FORM T778
ba93.mpr:	3000.00	50.0% Federal Income Tax 1993 - Line 214 & FORM T778
ba94.mpr:	3000.00	0.0% Federal Income Tax 1994 - Line 214 & FORM T778
ba95.mpr:	3000.00	0.0% Federal Income Tax 1995 - Line 214 & FORM T778
ba96.mpr:	3000.00	0.0% Federal Income Tax 1996 - Line 214 & FORM T778
ba97.mpr:	3000.00	0.0% Federal Income Tax 1997 - Line 214 & FORM T778
ba98.mpr:	4000.00	33.3% Federal Income Tax 1998 - Line 214 & FORM T778
ba99.mpr:	4000.00	0.0% Federal Income Tax 1999 - Line 214 & FORM T778
ba00.mpr:	4000.00	0.0% Federal Income Tax 2000 - Line 214 & FORM T778
ba01.mpr:	4000.00	0.0% Federal Income Tax 2001 - Line 214 & FORM T778
ba02.mpr:	4000.00	0.0% Federal Income Tax 2002 - Line 214 & FORM T778
ba03.mpr:	4000.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	4000.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	4000.00	0.0% Grown from ba04.mpr using NONE=1.0000

CCEATFLG CCEA eligible->claimable transformation activation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txcea	Compute child care expense allowance
txqcalc	Calculate income tax (Quebec)
txqcea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Federal Income Tax 1988 - Schedule 5 & Line 214
ba89.mpr:	1	-- Federal Income Tax 1989 - Schedule 5 & Line 214
ba90.mpr:	1	-- Federal Income Tax 1990 - Schedule 5 & Line 214
ba91.mpr:	1	-- Federal Income Tax 1991 - Schedule 5 & Line 214
ba92.mpr:	1	-- Federal Income Tax 1992 - Schedule 5 & Line 214
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 214
ba94.mpr:	1	-- Federal Income Tax 1994 - Line 214
ba95.mpr:	1	-- Federal Income Tax 1995 - Line 214
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 214
ba97.mpr:	1	-- FLAG
ba98.mpr:	1	-- OPTION
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG
ba02.mpr:	1	-- FLAG
ba03.mpr:	1	-- Copied from ba02.mpr

ba04.mpr: 1 -- Copied from ba03.mpr
ba05.mpr: 1 -- Copied from ba04.mpr

CCEATFR CCEA eligible->claimable fraction

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.90941	-- SEMG analysis for 1997
ba89.mpr:	0.90941	0.0% SEMG analysis for 1997
ba90.mpr:	0.90941	0.0% SEMG analysis for 1997
ba91.mpr:	0.90941	0.0% SEMG analysis for 1997
ba92.mpr:	0.90941	0.0% SEMG analysis for 1997
ba93.mpr:	0.90941	0.0% SEMG analysis for 1997
ba94.mpr:	0.90941	0.0% SEMG analysis for 1997
ba95.mpr:	0.90941	0.0% SEMG analysis for 1997
ba96.mpr:	0.90941	0.0% SEMG analysis for 1997
ba97.mpr:	0.90941	0.0% SEMG analysis for 1997
ba98.mpr:	0.90941	0.0% SEMG analysis for 1997
ba99.mpr:	0.90941	0.0% SEMG analysis for 1997
ba00.mpr:	0.90941	0.0% SEMG analysis for 1997
ba01.mpr:	0.90941	0.0% SEMG analysis for 1997
ba02.mpr:	0.90941	0.0% SEMG analysis for 1997
ba03.mpr:	0.90941	0.0% SEMG analysis for 1997

ba04.mpr: 0.90941 0.0% SEMG analysis for 1997
 ba05.mpr: 0.90941 0.0% SEMG analysis for 1997

CCEATLL CCEA eligible->claimable lower limit

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	75.00	-- SEMG analysis for 1997
ba89.mpr:	75.00	0.0% SEMG analysis for 1997
ba90.mpr:	75.00	0.0% SEMG analysis for 1997
ba91.mpr:	75.00	0.0% SEMG analysis for 1997
ba92.mpr:	75.00	0.0% SEMG analysis for 1997
ba93.mpr:	75.00	0.0% SEMG analysis for 1997
ba94.mpr:	75.00	0.0% SEMG analysis for 1997
ba95.mpr:	75.00	0.0% SEMG analysis for 1997
ba96.mpr:	75.00	0.0% SEMG analysis for 1997
ba97.mpr:	75.00	0.0% SEMG analysis for 1997
ba98.mpr:	75.00	0.0% SEMG analysis for 1997
ba99.mpr:	75.00	0.0% SEMG analysis for 1997
ba00.mpr:	75.00	0.0% SEMG analysis for 1997
ba01.mpr:	75.00	0.0% SEMG analysis for 1997
ba02.mpr:	75.00	0.0% SEMG analysis for 1997
ba03.mpr:	75.00	0.0% SEMG analysis for 1997

ba04.mpr: 75.00 0.0% SEMG analysis for 1997
 ba05.mpr: 75.00 0.0% SEMG analysis for 1997

CCEAYNG CCEA young child limit

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txceca	Compute child care expense allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	4000.00	-- Federal Income Tax 1988 - Line 214 & FORM T778
ba89.mpr:	4000.00	0.0% Federal Income Tax 1989 - Line 214 & FORM T778
ba90.mpr:	4000.00	0.0% Federal Income Tax 1990 - Line 214 & FORM T778
ba91.mpr:	4000.00	0.0% Federal Income Tax 1991 - Line 214 & FORM T778
ba92.mpr:	4000.00	0.0% Federal Income Tax 1992 - Line 214 & FORM T778
ba93.mpr:	5000.00	25.0% Federal Income Tax 1993 - Line 214 & FORM T778
ba94.mpr:	5000.00	0.0% Federal Income Tax 1994 - Line 214 & FORM T778
ba95.mpr:	5000.00	0.0% Federal Income Tax 1995 - Line 214 & FORM T778
ba96.mpr:	5000.00	0.0% Federal Income Tax 1996 - Line 214 & FORM T778
ba97.mpr:	5000.00	0.0% Federal Income Tax 1997 - Line 214 & FORM T778
ba98.mpr:	7000.00	40.0% Federal Income Tax 1998 - Line 214 & FORM T778
ba99.mpr:	7000.00	0.0% Federal Income Tax 1999 - Line 214 & FORM T778
ba00.mpr:	7000.00	0.0% Federal Income Tax 2000 - Line 214 & FORM T778
ba01.mpr:	7000.00	0.0% Federal Income Tax 2001 - Line 214 & FORM T778
ba02.mpr:	7000.00	0.0% Federal Income Tax 2002 - Line 214 & FORM T778
ba03.mpr:	7000.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	7000.00	0.0% Grown from ba03.mpr using NONE=1.0000

ba05.mpr: 7000.00 0.0% Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- OPTION
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION
ba02.mpr:	2	-- OPTION
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

DESCRIPTION

When this flag is set to 1, for full-time students who are single parents or where both parents are students, the Child Care Expense deduction is applied to all income (iminet) as opposed to earned income. CCEAEMPF is then applied to total income in these cases. The deduction must be smaller than the number of weeks in school full-time times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 214 & FORM T778
ba97.mpr:	1	-- FLAG
ba98.mpr:	1	-- FLAG
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- Federal Income Tax 2001 - Line 214 & FORM T778
ba02.mpr:	1	-- Federal Income Tax 2002 - Line 214 & FORM T778
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	90.00	--	Form T778, lines 10 & 16
ba97.mpr:	90.00	0.0%	Form T778, lines 10 & 16
ba98.mpr:	100.00	11.1%	Form T778, lines 10 & 17
ba99.mpr:	100.00	0.0%	Federal Income Tax 1999 - FORM T778 - Lines 10 & 17
ba00.mpr:	100.00	0.0%	Federal Income Tax 1999 - FORM T778 - Lines 10 & 17
ba01.mpr:	100.00	0.0%	Federal Income Tax 2001 - Line 214 & FORM T778
ba02.mpr:	100.00	0.0%	Federal Income Tax 2002 - Line 214 & FORM T778
ba03.mpr:	100.00	0.0%	Copied from ba02.mpr
ba04.mpr:	100.00	0.0%	Copied from ba03.mpr

ba05.mpr: 100.00 0.0% Copied from ba04.mpr

CCESYNG CCEA young child limit for full-time students

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	150.00	--	Form T778, lines 9 & 15
ba97.mpr:	150.00	0.0%	Form T778, lines 9 & 15
ba98.mpr:	175.00	16.7%	Form T778, lines 9 & 16
ba99.mpr:	175.00	0.0%	Federal Income Tax 1999 - FORM T778 - Lines 9 & 16
ba00.mpr:	175.00	0.0%	Federal Income Tax 1999 - FORM T778 - Lines 9 & 16
ba01.mpr:	175.00	0.0%	Federal Income Tax 2001 - Line 214 & FORM T778
ba02.mpr:	175.00	0.0%	Federal Income Tax 2002 - Line 214 & FORM T778
ba03.mpr:	175.00	0.0%	Copied from ba02.mpr

ba04.mpr: 175.00 0.0% Copied from ba03.mpr
ba05.mpr: 175.00 0.0% Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	3	-- OPTION
ba89.mpr:	3	-- OPTION
ba90.mpr:	3	-- OPTION
ba91.mpr:	3	-- OPTION
ba92.mpr:	3	-- OPTION
ba93.mpr:	3	-- OPTION
ba94.mpr:	3	-- OPTION
ba95.mpr:	3	-- OPTION
ba96.mpr:	3	-- OPTION
ba97.mpr:	3	-- OPTION
ba98.mpr:	3	-- OPTION
ba99.mpr:	3	-- OPTION
ba00.mpr:	3	-- OPTION

ba01.mpr:	3	--	OPTION
ba02.mpr:	3	--	OPTION
ba03.mpr:	3	--	Copied from ba02.mpr
ba04.mpr:	3	--	Copied from ba03.mpr
ba05.mpr:	3	--	Copied from ba04.mpr

CCGTC B.C. Caregiver Tax Credit

DESCRIPTION

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

For more explanation see CCGTCFLG.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	2386.00	-- Federal Income Tax Form BC428 - 2000

ba01.mpr:	2424.00	1.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	3574.00	47.4%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	3683.13	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	3758.91	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	3834.69	2.0%	Grown from ba04.mpr using CPIBC=1.020161

CCGTCFLG B.C. Caregiver Tax Credit activation flag

DESCRIPTION

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

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

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

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

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form BC428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form BC428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form BC428 - 2002
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 5	[Rows]	Value based on SCF 1996
60	0.870 (-0.0010)	
70	0.860 (0.0000)	
80	0.860 (-0.0130)	
90	0.730 (0.0270)	
100	1.000 (0.0270)	
ba01.mpr:	[Same]	Values based on SCF 1996
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	14047.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	14272.00	1.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	15670.00	9.8%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	16148.47	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	16480.74	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	16813.01	2.0%	Grown from ba04.mpr using CPIBC=1.020161

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect

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

CCHATL1 B.C. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000

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

CCHATR1 B.C. Charitable Donations tax credit rate 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.08400	-- Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.07300	-13.1% Federal Income Tax Form BC428 - 2001
ba02.mpr:	0.06050	-17.1% Federal Income Tax Form BC428 - 2002
ba03.mpr:	0.06050	0.0% Copied from ba02.mpr
ba04.mpr:	0.06050	0.0% Copied from ba03.mpr
ba05.mpr:	0.06050	0.0% Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.14350	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.16700	16.4%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	0.14700	-12.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	0.14700	0.0%	Copied from ba02.mpr
ba04.mpr:	0.14700	0.0%	Copied from ba03.mpr
ba05.mpr:	0.14700	0.0%	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06600	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.05900	-10.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	0.05100	-13.6%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	0.05100	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05100	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05100	0.0%	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form BC(S11) - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form BC(S11) - 2002
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6440.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	6850.00	6.4%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	6994.00	2.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	7207.55	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	7355.85	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	7504.15	2.0%	Grown from ba04.mpr using CPIBC=1.020161

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	685.00	11.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	699.00	2.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	720.34	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	735.16	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	749.98	2.0%	Grown from ba04.mpr using CPIBC=1.020161

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	2353.00	--	1998 T1 Form, Schedule 12
ba99.mpr:	2353.00	0.0%	Federal Income Tax 1999 - Line 315
ba00.mpr:	2386.00	1.4%	Federal Income Tax 2000 - Line 315
ba01.mpr:	3500.00	46.7%	Federal Income Tax 2001 - Line 315
ba02.mpr:	3605.00	3.0%	Federal Income Tax 2002 - Line 315
ba03.mpr:	3663.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	3734.65	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	3812.27	2.1%	Grown from ba04.mpr using CPI=1.020783

DESCRIPTION

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

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

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

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

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in Effect
ba89.mpr:	0	--	Not in Effect
ba90.mpr:	0	--	Not in Effect
ba91.mpr:	0	--	Not in Effect

ba92.mpr: 0 -- Not in Effect
 ba93.mpr: 0 -- Not in Effect
 ba94.mpr: 0 -- Not in Effect
 ba95.mpr: 0 -- Not in Effect
 ba96.mpr: 0 -- Not in Effect
 ba97.mpr: 0 -- Not in Effect
 ba98.mpr: 1 -- Federal Budget, 1998-1999, p. 112
 ba99.mpr: 1 -- FLAG
 ba00.mpr: 1 -- FLAG
 ba01.mpr: 1 -- FLAG
 ba02.mpr: 1 -- FLAG
 ba03.mpr: 1 -- FLAG
 ba04.mpr: 1 -- Copied from ba03.mpr
 ba05.mpr: 1 -- Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in Effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in Effect
ba90.mpr:	[Same]	Not in Effect
ba91.mpr:	[Same]	Not in Effect

ba92.mpr:	[Same]	Not in Effect
ba93.mpr:	[Same]	Not in Effect
ba94.mpr:	[Same]	Not in Effect
ba95.mpr:	[Same]	Not in Effect
ba96.mpr:	[Same]	Not in Effect
ba97.mpr:	[Same]	Not in Effect
ba98.mpr:	5 [Rows]	Value based on SCF 1996
	60	0.870 (-0.0010)
	70	0.860 (0.0000)
	80	0.860 (-0.0130)
	90	0.730 (0.0270)
	100	1.000 (0.0270)
ba99.mpr:	[Same]	Value based on SCF 1996
ba00.mpr:	[Same]	Value based on SCF 1996
ba01.mpr:	[Same]	Value based on SCF 1996
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Value based on SCF 1996
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

CGTCTD Caregiver Tax Credit Turn Down Income

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect

ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	13853.00	--	1998 T1 Form, Schedule 12
ba99.mpr:	13853.00	0.0%	Federal Income Tax 1999 - Line 315
ba00.mpr:	14047.00	1.4%	Federal Income Tax 2000 - Line 315
ba01.mpr:	15453.00	10.0%	Federal Income Tax 2001 - Line 315
ba02.mpr:	15917.00	3.0%	Federal Income Tax 2002 - Line 315
ba03.mpr:	16172.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	16488.32	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	16831.00	2.1%	Grown from ba04.mpr using CPI=1.020783

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect

ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

CHATL1 Charitable donations amount level 1

DESCRIPTION

The level above which the proportion of Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	250.00	-- Federal Income Tax 1988 - Schedule 5 & Line (340 & 342) (346 & 348)
ba89.mpr:	250.00	0.0% Federal Income Tax 1989 - Schedule 5 & Line (340 & 342) (346 & 348)

ba90.mpr:	250.00	0.0%	Federal Income Tax 1990 - Schedule 5 & Line (340 & 342) (346 & 348)
ba91.mpr:	250.00	0.0%	Federal Income Tax 1991 - Schedule 5 & Line (340 & 342) (346 & 348)
ba92.mpr:	250.00	0.0%	Federal Income Tax 1992 - Line 345
ba93.mpr:	250.00	0.0%	Federal Income Tax 1993 - Line 345
ba94.mpr:	200.00	-20.0%	Federal Income Tax 1994 - Line 345
ba95.mpr:	200.00	0.0%	Federal Income Tax 1995 - Line 345
ba96.mpr:	200.00	0.0%	Federal Income Tax 1996 - Line 349
ba97.mpr:	200.00	0.0%	Federal Income Tax 1997 - Schedule 9
ba98.mpr:	200.00	0.0%	Federal Income Tax 1998 - Schedule 9 & Line 349
ba99.mpr:	200.00	0.0%	Federal Income Tax 1999 - Schedule 9 & Line 349
ba00.mpr:	200.00	0.0%	Federal Income Tax 2000 - Schedule 9 & Line 349
ba01.mpr:	200.00	0.0%	Federal Income Tax 2001 - Schedule 9 & Line 349
ba02.mpr:	200.00	0.0%	Federal Income Tax 2002 - Schedule 9 & Line 349
ba03.mpr:	200.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

CHATNF Charitable donations maximum net income fraction

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.20000	-- Federal Income Tax 1988 - Line 340

ba89.mpr:	0.20000	0.0%	Federal Income tax 1989 - Line 340
ba90.mpr:	0.20000	0.0%	Federal Income tax 1990 - Line 340
ba91.mpr:	0.20000	0.0%	Federal Income Tax 1991 - Line 340
ba92.mpr:	0.20000	0.0%	Federal Income Tax 1992 - Line 340
ba93.mpr:	0.20000	0.0%	Federal Income Tax 1993 - Line 340
ba94.mpr:	0.20000	0.0%	Federal Income Tax 1994 - Line 340
ba95.mpr:	0.20000	0.0%	Federal Income Tax 1995 - Line 340
ba96.mpr:	0.50000	150.0%	Federal Income Tax 1996 - Line 349
ba97.mpr:	0.75000	50.0%	Federal Income Tax 1997 - Schedule 9
ba98.mpr:	0.75000	0.0%	Federal Income Tax 1998 - Schedule 9 & Line 349
ba99.mpr:	0.75000	0.0%	Federal Income Tax 1999 - Schedule 9 & Line 349
ba00.mpr:	0.75000	0.0%	Federal Income Tax 2000 - Schedule 9 & Line 349
ba01.mpr:	0.75000	0.0%	Federal Income Tax 2001 - Schedule 9 & Line 349
ba02.mpr:	0.75000	0.0%	Federal Income Tax 2002 - Schedule 9 & Line 349
ba03.mpr:	0.75000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.75000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.75000	0.0%	Copied from ba04.mpr

CHATR1 Charitable donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (CHATL1) that may be claimed as a tax credit.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.17000	-- Federal Income Tax 1988 - Line 346
ba89.mpr:	0.17000	0.0% Federal Income Tax 1989 - Line 346
ba90.mpr:	0.17000	0.0% Federal Income tax 1990 - Line 346
ba91.mpr:	0.17000	0.0% Federal Income Tax 1991 - Line 346

ba92.mpr:	0.17000	0.0%	Federal Income Tax 1992 - Line 346
ba93.mpr:	0.17000	0.0%	Federal Income Tax 1993 - Line 346
ba94.mpr:	0.17000	0.0%	Federal Income Tax 1994 - Line 346
ba95.mpr:	0.17000	0.0%	Federal Income Tax 1995 - Line 346
ba96.mpr:	0.17000	0.0%	Federal Income Tax 1996 - Line 349
ba97.mpr:	0.17000	0.0%	Federal Income Tax 1997 - Schedule 9
ba98.mpr:	0.17000	0.0%	Federal Income Tax 1998 - Schedule 9 & Line 349
ba99.mpr:	0.17000	0.0%	Federal Income Tax 1999 - Schedule 9 & Line 349
ba00.mpr:	0.17000	0.0%	Federal Income Tax 2000 - Schedule 9 & Line 349
ba01.mpr:	0.16000	-5.9%	Federal Income Tax 2001 - Schedule 9 & Line 349
ba02.mpr:	0.16000	0.0%	Federal Income Tax 2002 - Schedule 9 & Line 349
ba03.mpr:	0.16000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.16000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.16000	0.0%	Copied from ba04.mpr

CHATR2 Charitable donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (CHATL1) that may be claimed as a tax credit.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.29000	-- Federal Income Tax 1988 - Line 348
ba89.mpr:	0.29000	0.0% Federal Income Tax 1989 - Line 348
ba90.mpr:	0.29000	0.0% Federal Income tax 1990 - Line 348
ba91.mpr:	0.29000	0.0% Federal Income Tax 1991 - Line 348
ba92.mpr:	0.29000	0.0% Federal Income Tax 1992 - Line 348
ba93.mpr:	0.29000	0.0% Federal Income Tax 1993 - Line 348
ba94.mpr:	0.29000	0.0% Federal Income Tax 1994 - Line 348

ba95.mpr:	0.29000	0.0%	Federal Income Tax 1995 - Line 348
ba96.mpr:	0.29000	0.0%	Federal Income Tax 1996 - Line 349
ba97.mpr:	0.29000	0.0%	Federal Income Tax 1997 - Schedule 9
ba98.mpr:	0.29000	0.0%	Federal Income Tax 1998 - Schedule 9 & Line 349
ba99.mpr:	0.29000	0.0%	Federal Income Tax 1999 - Schedule 9 & Line 349
ba00.mpr:	0.29000	0.0%	Federal Income Tax 2000 - Schedule 9 & Line 349
ba01.mpr:	0.29000	0.0%	Federal Income Tax 2001 - Schedule 9 & Line 349
ba02.mpr:	0.29000	0.0%	Federal Income Tax 2002 - Schedule 9 & Line 349
ba03.mpr:	0.29000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.29000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.29000	0.0%	Copied from ba04.mpr

CHEATFAM British Columbia Refundable Energy Credit for families

DESCRIPTION

This is the amount a qualifying person who lives with a spouse or child would receive for the British Columbia Refundable Energy Credit (impheatr) for relief of heating expenses. It is calculated when CHEATFLG is turned on.

See CHEATFLG for more information.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect

ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	100.00	--	B.C. Ministry of Finance and Corporate Relations - Feb 7, 2001
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

CHEATFLG British Columbia Refundable Energy Credit activation flag

DESCRIPTION

When CHEATFLG is turned on, persons will receive a Refundable Energy Credit (impheatr) from the British Columbia government for assistance with heating expenses. 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 CHEATFAM and others receive CHEATSNG.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect

ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	B.C. Ministry of Finance and Corporate Relations - Feb 7, 2001
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

CHEATSNG British Columbia Refundable Energy Credit for singles

DESCRIPTION

This is the amount a qualifying single person with no children would receive for the British Columbia Refundable Energy Credit (impheatr) for relief of heating expenses. It is calculated when CHEATFLG is turned on.

See CHEATFLG for more information.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect

ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	50.00	--	B.C. Ministry of Finance and Corporate Relations - Feb 7, 2001
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

CLOSEFLAG Close window on completion

DESCRIPTION

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

The default value for CLOSEFLAG is 0.

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	2000.00	-- Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1994
ba95.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1996
ba97.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) TC-1998
ba99.mpr:	2000.00	0.0% Federal Income Tax T1C (BC) - 1999
ba00.mpr:	2000.00	0.0% Federal Income Tax Form BC428 - 2000
ba01.mpr:	2000.00	0.0% Federal Income Tax Form BC428 - 2001
ba02.mpr:	2000.00	0.0% Federal Income Tax Form BC428 - 2002
ba03.mpr:	2000.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	2000.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	2000.00	0.0% Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.20000	--	Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (BC) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (BC) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	0.15000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

CMAXDX B.C. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum British Columbia non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoht). The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	4362.00	1.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	6126.00	40.4%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	6313.05	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	6442.95	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	6572.85	2.0%	Grown from ba04.mpr using CPIBC=1.020161

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	5000.00	0.0%	Federal Income Tax Form BC(S11) - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form BC(S11) - 2002
ba03.mpr:	5000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

CMXM B.C. married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6440.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	6850.00	6.4%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	6994.00	2.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	7207.55	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	7355.85	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	7504.15	2.0%	Grown from ba04.mpr using CPIBC=1.020161

CMXMT B.C. married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	685.00	11.6%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	699.00	2.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	720.34	3.1%	Grown from ba02.mpr using CPIBC=1.030534
ba04.mpr:	735.16	2.1%	Grown from ba03.mpr using CPIBC=1.020576
ba05.mpr:	749.98	2.0%	Grown from ba04.mpr using CPIBC=1.020161

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08400	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.07300	-13.1%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	0.06050	-17.1%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	0.06050	0.0%	Copied from ba02.mpr
ba04.mpr:	0.06050	0.0%	Copied from ba03.mpr
ba05.mpr:	0.06050	0.0%	Copied from ba04.mpr

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

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals in the 60 to 64 age range who have received some CPP income (idicqp) as well as earned income (idiemp, idisenf, idisefm). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their

earnings. Special tabulations using the Green Book data were used to determine the proportions.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

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

CPPGT64 CPP/QPP Contributions Take up (over 64) by earnings with CPP income

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Source
ba88.mpr:	4	[Rows] Green Book 1996 Tabulation
	0 0.103 (0.0000)	
	10000 0.219 (0.0000)	
	20000 0.245 (0.0000)	
	30000 0.280 (0.0000)	
ba89.mpr:	[Same]	Green Book 1996 Tabulation
ba90.mpr:	[Same]	Green Book 1996 Tabulation
ba91.mpr:	[Same]	Green Book 1996 Tabulation
ba92.mpr:	[Same]	Green Book 1996 Tabulation
ba93.mpr:	[Same]	Green Book 1996 Tabulation
ba94.mpr:	[Same]	Green Book 1996 Tabulation
ba95.mpr:	[Same]	Green Book 1996 Tabulation
ba96.mpr:	[Same]	Green Book 1996 Tabulation
ba97.mpr:	[Same]	Green Book 1996 Tabulation
ba98.mpr:	[Same]	Green Book 1996 Tabulation
ba99.mpr:	[Same]	Green Book 1996 Tabulation
ba00.mpr:	[Same]	Green Book 1996 Tabulation
ba01.mpr:	[Same]	Green Book 1996 Tabulation

ba02.mpr: [Same] Green Book 1996 Tabulation
 ba03.mpr: [Same] Copied from ba02.mpr
 ba04.mpr: [Same] Copied from ba03.mpr
 ba05.mpr: [Same] Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Source
ba88.mpr: 4	[Rows]	Green Book 1996 Tabulation
0	0.787 (0.0000)	
10000	0.792 (0.0000)	
20000	0.912 (0.0000)	
30000	0.974 (0.0000)	
ba89.mpr:	[Same]	Green Book 1996 Tabulation
ba90.mpr:	[Same]	Green Book 1996 Tabulation
ba91.mpr:	[Same]	Green Book 1996 Tabulation
ba92.mpr:	[Same]	Green Book 1996 Tabulation
ba93.mpr:	[Same]	Green Book 1996 Tabulation
ba94.mpr:	[Same]	Green Book 1996 Tabulation
ba95.mpr:	[Same]	Green Book 1996 Tabulation
ba96.mpr:	[Same]	Green Book 1996 Tabulation

ba97.mpr:	[Same]	Green Book 1996 Tabulation
ba98.mpr:	[Same]	Green Book 1996 Tabulation
ba99.mpr:	[Same]	Green Book 1996 Tabulation
ba00.mpr:	[Same]	Green Book 1996 Tabulation
ba01.mpr:	[Same]	Green Book 1996 Tabulation
ba02.mpr:	[Same]	Green Book 1996 Tabulation
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect

ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Federal Income Tax 2001 - Schedule 8 & Line 222
ba02.mpr:	1	--	Federal Income Tax 2002 - Schedule 8 & Line 222
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.50	--	Federal Income Tax 2001 - Schedule 8 & Line 222
ba02.mpr:	0.50	0.0%	Federal Income Tax 2002 - Schedule 8 & Line 222
ba03.mpr:	0.50	0.0%	Copied from ba02.mpr
ba04.mpr:	0.50	0.0%	Copied from ba03.mpr
ba05.mpr:	0.50	0.0%	Copied from ba04.mpr

CPPXM CPP/QPP exemptible earnings

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2600.00	-- Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	2700.00	3.8% Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	2800.00	3.7% Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	3000.00	7.1% Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	3200.00	6.7% Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	3300.00	3.1% Federal Income Tax 1993 - Line 308 & 310
ba94.mpr:	3400.00	3.0% Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	3400.00	0.0% Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	3500.00	2.9% Revenue Canada Payroll Deduction Tables, 1996
ba97.mpr:	3500.00	0.0% Federal Income Tax 1997 - Line 309

ba98.mpr:	3500.00	0.0%	Federal Income Tax 1998 - Line 309
ba99.mpr:	3500.00	0.0%	Federal Income Tax 1999 - Line 310
ba00.mpr:	3500.00	0.0%	Federal Income Tax 2000 - Line 310
ba01.mpr:	3500.00	0.0%	Federal Income Tax 2001 - Schedule 8
ba02.mpr:	3500.00	0.0%	Federal Income Tax 2002 - Schedule 8
ba03.mpr:	3500.00	0.0%	CCRA News Release - Nov 4/02
ba04.mpr:	3500.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	3500.00	0.0%	Grown from ba04.mpr using NONE=1.0000

CPRDESC Description of SPSM run [string]

DESCRIPTION

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

CPTCBEN Maximum B.C. political tax credit allowed

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	500.00	-- Federal Income Tax T1C (BC) TC-1988
ba89.mpr:	500.00	0.0% Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	500.00	0.0% Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	500.00	0.0% Federal Income Tax T1C (BC) TC-1991

ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2000
ba01.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	500.00	0.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	500.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Federal Income Tax T1C (BC) 1988
0	0	0.750
100	(75)	0.500

550	(300)	0.333	
ba89.mpr:	[Same]	Federal Income Tax T1C (BC)	1989
ba90.mpr:	[Same]	Federal Income Tax T1C (BC)	1990
ba91.mpr:	[Same]	Federal Income Tax T1C (BC)	1991
ba92.mpr:	[Same]	Federal Income Tax T1C (BC)	1992
ba93.mpr:	[Same]	Federal Income Tax T1C (BC)	1993
ba94.mpr:	[Same]	Federal Income Tax T1C (BC)	1994
ba95.mpr:	[Same]	Federal Income Tax T1C (BC)	1995
ba96.mpr:	[Same]	Federal Income Tax T1C (BC)	1996
ba97.mpr:	[Same]	Federal Income Tax T1C (BC)	1997
ba98.mpr:	[Same]	Federal Income Tax T1C (BC)	1998
ba99.mpr:	[Same]	Federal Income Tax T1C (BC) -	1999
ba00.mpr:	[Same]	Federal Income Tax Form BC428 -	2000
ba01.mpr:	[Same]	Federal Income Tax Form BC428 -	2001
ba02.mpr:	[Same]	Federal Income Tax Form BC428 -	2002
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=	1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=	1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=	1.0000

CPTF British Columbia provincial tax fraction

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.51500	--	Federal Income Tax 1988 (BC) - Schedule 1
ba89.mpr:	0.51500	0.0%	Federal Income Tax 1989 (BC) - Schedule 1
ba90.mpr:	0.51500	0.0%	Federal Income Tax 1990 (BC) - Schedule 1

ba91.mpr:	0.51500	0.0%	Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	0.52000	1.0%	Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	0.52500	1.0%	Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	0.52500	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	0.52500	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.52000	-1.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	0.51000	-1.9%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	0.50500	-1.0%	Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	0.49500	-2.0%	Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	0.00000	--	Not in effect - Budget 00
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000	0.000000
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 3	[Rows]	Federal Income Tax Form BC428 - 2000
0	0.0000	0.084000
30004	(2520.3360)	0.124000
60009	(6240.9560)	0.143500
ba01.mpr: 5	[Rows]	Federal Income Tax Form BC428 - 2001
0	0.0000	0.073000
30484	(2225.3320)	0.105000
60969	(5426.2570)	0.137000
70000	(6663.5040)	0.157000
85000	(9018.5040)	0.167000
ba02.mpr: 5	[Rows]	Federal Income Tax Form BC428 - 2002
0	0.0000	0.060500
31124	(1883.0020)	0.091500
62249	(4730.9395)	0.117000
71470	(5809.7965)	0.137000
86785	(7907.9515)	0.147000
ba03.mpr: 5	[Rows]	Grown from ba02.mpr using CPIBC=1.030534
0	0.0000	0.060500
32074	(1940.4770)	0.091500
64150	(4875.4310)	0.117000
73652	(5987.1650)	0.137000
89435	(8149.4360)	0.147000
ba04.mpr: 5	[Rows]	Grown from ba03.mpr using CPIBC=1.020576
0	0.0000	0.060500
32734	(1980.4070)	0.091500
65470	(4975.7510)	0.117000

75167 (6110.3000) 0.137000
 91275 (8317.0960) 0.147000
 ba05.mpr: 5 [Rows] Grown from ba04.mpr using CPIBC=1.020161
 0 0.0000 0.060500
 33394 (2020.3370) 0.091500
 66790 (5076.0710) 0.117000
 76682 (6233.4350) 0.137000
 93115 (8484.7560) 0.147000

CRFLAG British Columbia rental reduction flag

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	1	-- FLAG
ba92.mpr:	1	-- FLAG
ba93.mpr:	0	-- FLAG
ba94.mpr:	0	-- FLAG
ba95.mpr:	0	-- FLAG
ba96.mpr:	0	-- FLAG
ba97.mpr:	0	-- FLAG
ba98.mpr:	0	-- FLAG

ba99.mpr:	0	--	FLAG
ba00.mpr:	0	--	FLAG
ba01.mpr:	0	--	FLAG
ba02.mpr:	0	--	FLAG
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

CRTRB British Columbia renter tax reduction basic credit

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	200.00	-- Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	225.00	12.5% Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	225.00	0.0% Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	225.00	0.0% Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect

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

CRTRD British Columbia renter tax reduction credit for other dependants

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	200.00	-- Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	225.00	12.5% Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	225.00	0.0% Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	225.00	0.0% Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000

ba05.mpr: 0.00 -- Grown from ba04.mpr using NONE=1.0000

CRTRP British Columbia renter tax reduction proportion of rent allowed

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.10000	-- Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	0.10000	0.0% Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	0.10000	0.0% Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	0.10000	0.0% Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00000	-- Dropped in 1993
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.03000	-- Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	0.03000	0.0% Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	0.03000	0.0% Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	0.03000	0.0% Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00000	-- Dropped in 1993
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	200.00	-- Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	225.00	12.5% Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	225.00	0.0% Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	225.00	0.0% Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr: 10	[Rows]	Federal Income Tax T1C (BC) TC-1989
1	10000.000 (0.0000)	
2	10000.000 (0.0000)	
3	10000.000 (0.0000)	
4	10000.000 (0.0000)	
5	10000.000 (0.0000)	
6	10000.000 (0.0000)	
7	10000.000 (0.0000)	
8	10000.000 (0.0000)	
9	10000.000 (0.0000)	
10	10000.000 (0.0000)	
ba90.mpr: 10	[Rows]	Federal Income Tax T1C (BC) TC-1990
1	10000.000 (4000.0000)	
2	14000.000 (3000.0000)	
3	17000.000 (2000.0000)	
4	19000.000 (1000.0000)	

5	20000.000	(1000.0000)	
6	21000.000	(1000.0000)	
7	22000.000	(1000.0000)	
8	23000.000	(1000.0000)	
9	24000.000	(1000.0000)	
10	25000.000	(1000.0000)	
ba91.mpr:	[Same]		Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	[Same]		Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	10	[Rows]	Dropped in 1993
1	0.000	(0.0000)	
2	0.000	(0.0000)	
3	0.000	(0.0000)	
4	0.000	(0.0000)	
5	0.000	(0.0000)	
6	0.000	(0.0000)	
7	0.000	(0.0000)	
8	0.000	(0.0000)	
9	0.000	(0.0000)	
10	0.000	(0.0000)	
ba94.mpr:	[Same]		Not in effect
ba95.mpr:	[Same]		Not in effect
ba96.mpr:	[Same]		Not in effect
ba97.mpr:	[Same]		Not in effect
ba98.mpr:	[Same]		Not in effect
ba99.mpr:	[Same]		Not in effect
ba00.mpr:	[Same]		Not in effect
ba01.mpr:	[Same]		Not in effect
ba02.mpr:	[Same]		Not in effect
ba03.mpr:	[Same]		Copied from ba02.mpr
ba04.mpr:	[Same]		Copied from ba03.mpr
ba05.mpr:	[Same]		Copied from ba04.mpr

CSCI British Columbia surtax first cut-in level

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	9000.00	--	Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	5300.00	-41.1%	Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	5300.00	0.0%	Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	5300.00	0.0%	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.00	--	Not in effect (BC budget 2000 - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

CSCI2 British Columbia surtax second cut-in level

DESCRIPTION

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

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	9000.00	--	Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	9000.00	0.0%	Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	9000.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	9000.00	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	8915.00	-0.9%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	8745.00	-1.9%	Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	8660.00	-1.0%	Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	8660.00	0.0%	Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	8660.00	0.0%	Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.00	--	Not in effect (BC budget 2000 - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

CSDC British Columbia provincial surtax dependant credit

DESCRIPTION

In British Columbia, high income provincial surtax (part of impsur) is calculated as CSF percent of provincial taxes above the level CSC1 less an allowance of CSDC dollars for each dependant child.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	50.00	-- Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	50.00	0.0% Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	50.00	0.0% Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1994
ba95.mpr:	50.00	0.0% Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1996
ba97.mpr:	50.00	0.0% Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	50.00	0.0% Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	50.00	0.0% Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	50.00	0.0% Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.00	-- Not in effect (BC budget 2000 - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

CSF British Columbia surtax first level rate

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.10000	-- Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	0.10000	0.0% Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	0.20000	100.0% Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	0.20000	0.0% Federal Income Tax 1993 (BC) - Schedule 1
ba95.mpr:	0.30000	50.0% Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.30000	0.0% Federal Income Tax T1C (BC) 1996
ba97.mpr:	0.30000	0.0% Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	0.30000	0.0% Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	0.30000	0.0% Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	0.30000	0.0% Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.00000	-- Not in effect (BC budget 2000 - dropped)
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

CSF2 British Columbia surtax second level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax (imtxp) exceeding CSC12 to calculate the BC surtax. Thus the total rate of surtax above the second tier cut-in CSC12 would be the sum of this parameter and CSF.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSC1 plus CSF2 percent of

provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.10000	-- Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	0.10000	0.0% Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	0.10000	0.0% Federal Income Tax 1993 (BC) - Schedule 1
ba95.mpr:	0.20000	100.0% Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.21500	7.5% Federal Income Tax T1C (BC) 1996
ba97.mpr:	0.24500	14.0% Federal Income Tax T1C (BC) TC-1997
ba98.mpr:	0.26000	6.1% Federal Income Tax T1C (BC) TC - 1998
ba99.mpr:	0.19000	-26.9% Federal Income Tax T1C (BC) TC - 1999
ba00.mpr:	0.15000	-21.1% Federal Income Tax Form BC428 - 2000
ba01.mpr:	0.00000	-- Not in effect (BC budget 2000 - dropped)
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

CSTC British Columbia stc amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	50.00	-- Federal Income Tax T1C (BC) - 1993
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1994
ba95.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1995
ba96.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1996
ba97.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1997
ba98.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1998
ba99.mpr:	50.00	0.0% Federal Income Tax T1C (BC) - 1999
ba00.mpr:	50.00	0.0% Federal Income Tax Form BC479 - 2000
ba01.mpr:	50.00	0.0% Federal Income Tax Form BC479 - 2001
ba02.mpr:	75.00	50.0% Federal Income Tax Form BC479 - 2002
ba03.mpr:	75.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	75.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	75.00	0.0% Grown from ba04.mpr using NONE=1.0000

CSTCFLAG British Columbia sales tax credit flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- FLAG
ba89.mpr:	0	-- FLAG
ba90.mpr:	0	-- FLAG
ba91.mpr:	0	-- FLAG
ba92.mpr:	0	-- FLAG
ba93.mpr:	1	-- FLAG
ba94.mpr:	1	-- FLAG
ba95.mpr:	1	-- FLAG
ba96.mpr:	1	-- Federal Income Tax T1C (BC) 1996
ba97.mpr:	1	-- Federal Income Tax T1C (BC) 1997
ba98.mpr:	1	-- Federal Income Tax T1C (BC) 1998
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- Federal Income Tax Form BC479 - 2000
ba01.mpr:	1	-- Federal Income Tax Form BC479 - 2001
ba02.mpr:	1	-- Federal Income Tax Form BC479 - 2002
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

CSTCR British Columbia stc reduction rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.02	--	Federal Income Tax T1C (BC) - 1993
ba94.mpr:	0.02	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	0.02	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	0.02	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	0.02	0.0%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	0.02	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	0.02	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	0.02	0.0%	Federal Income Tax Form BC479 - 2000
ba01.mpr:	0.02	0.0%	Federal Income Tax Form BC479 - 2001
ba02.mpr:	0.02	0.0%	Federal Income Tax Form BC479 - 2002
ba03.mpr:	0.02	0.0%	Copied from ba02.mpr
ba04.mpr:	0.02	0.0%	Copied from ba03.mpr
ba05.mpr:	0.02	0.0%	Copied from ba04.mpr

CSTHINC British Columbia family head income threshold (stc)

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	15000.00	--	Federal Income Tax T1C (BC) - 1993
ba94.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2000
ba01.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2001
ba02.mpr:	15000.00	0.0%	Federal Income Tax Form BC479 - 2002
ba03.mpr:	15000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	15000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	15000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	3000.00	-- Federal Income Tax T1C (BC) - 1993
ba94.mpr:	3000.00	0.0% Federal Income Tax T1C (BC) 1994
ba95.mpr:	3000.00	0.0% Federal Income Tax T1C (BC) 1995
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	3000.00	--	Federal Income Tax T1C (BC) - 1993
ba94.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1997
ba98.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) 1998
ba99.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC) - 1999
ba00.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2000
ba01.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2001
ba02.mpr:	3000.00	0.0%	Federal Income Tax Form BC479 - 2002
ba03.mpr:	3000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	3000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	3000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

CTCERF CTC child care expense reduction fraction

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.25000	-- Federal Income Tax 1988 - Schedule 7 & see Line 550
ba89.mpr:	0.25000	0.0% Federal Income Tax 1989 - Schedule 7 & see Line 550
ba90.mpr:	0.25000	0.0% Federal Income Tax 1990 - Schedule 7 & see Line 550
ba91.mpr:	0.25000	0.0% Federal Income Tax 1991 - Schedule 7 & see Line 550
ba92.mpr:	0.25000	0.0% Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0.00000	-- Dropped in 1993
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

CTCFALC FAMEX reporting error adjustment: Alcohol [prov]

DESCRIPTION

The sum of the alcohol expenditures on the SPSD/M are known to be well below the provincial control totals. The role of this parameter is to scale the model

expenditures to conform with these control totals. This is necessary as alcohol is amongst the most heavily taxed commodities.

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

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

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

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

CTCINC CTC family income scaling factor**DESCRIPTION**

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

CROSS REFERENCE

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

VALUES

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

CTCOPT Child tax credit option

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- OPTION
ba89.mpr:	1	-- OPTION
ba90.mpr:	1	-- OPTION
ba91.mpr:	1	-- OPTION
ba92.mpr:	1	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- OPTION
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- Option
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION
ba02.mpr:	2	-- OPTION
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

CTCPC Child tax credit per child

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	559.00	-- Federal Income Tax 1988 - Schedule 7 & Line 444
ba89.mpr:	565.00	1.1% Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	575.00	1.8% Federal Income Tax 1990 - Schedule 7 & Line 444
ba91.mpr:	585.00	1.7% Federal Income Tax 1991 - Schedule 7 & Line 444
ba92.mpr:	601.00	2.7% Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

CTCREF CTC post-reform rules flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Federal Income tax 1988 - Schedule 7 & Line 444
ba89.mpr:	1	-- Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	1	-- Federal Income Tax 1990 - Schedule 7 & Line 444
ba91.mpr:	1	-- Federal Income Tax 1991 - Schedule 7 & Line 444
ba92.mpr:	1	-- Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0	-- Dropped in 1993
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

CTCRR Child tax credit reduction rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.05000	-- Federal Income Tax 1988 - Schedule 7 & Line 444
ba89.mpr:	0.05000	0.0% Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	0.05000	0.0% Federal Income Tax 1990 - Schedule 7 & Line 444
ba91.mpr:	0.05000	0.0% Federal Income Tax 1991 - Schedule 7 & Line 444
ba92.mpr:	0.05000	0.0% Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0.00000	-- Dropped in 1993
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

CTCSUP CTC young child supplement

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	100.00	-- Federal Income Tax 1988 - Schedule 7 & see Line 546
ba89.mpr:	200.00	100.0% Federal Income Tax 1989 - Schedule 7 & see Line 546
ba90.mpr:	203.00	1.5% Federal Income Tax 1990 - Schedule 7 & see Line 546
ba91.mpr:	207.00	2.0% Federal Income Tax 1991 - Schedule 7 & see Line 546
ba92.mpr:	213.00	2.9% Federal Income Tax 1992 - Schedule 7 & see Line 546
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

CTCTD Family income child tax credit turndown

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	24090.00	-- Federal Income Tax 1988 - Schedule 7 & Line 444
ba89.mpr:	24355.00	1.1% Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	24769.00	1.7% Federal Income Tax 1990 - Schedule 7 & Line 444
ba91.mpr:	25215.00	1.8% Federal Income Tax 1991 - Schedule 7 & Line 444
ba92.mpr:	25921.00	2.8% Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

CTCTUR CTC take up rate table [benefit,rate]

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Source
ba88.mpr:	5	[Rows] User supplied
0	1.000 (0.0000)	
500	1.000 (0.0000)	
1020	1.000 (0.0000)	
3000	1.000 (0.0000)	
5000	1.000 (0.0000)	
ba89.mpr:		[Same] User supplied
ba90.mpr:		[Same] User supplied
ba91.mpr:		[Same] User supplied
ba92.mpr:		[Same] User supplied
ba93.mpr:		[Same] User supplied
ba94.mpr:	5	[Rows] User supplied
0	1.000 (0.0000)	
501	1.000 (0.0000)	
1023	1.000 (0.0000)	
3009	1.000 (0.0000)	
5015	1.000 (0.0000)	
ba95.mpr:	5	[Rows] User supplied
0	1.000 (0.0000)	
511	1.000 (0.0000)	
1042	1.000 (0.0000)	
3066	1.000 (0.0000)	
5110	1.000 (0.0000)	
ba96.mpr:		[Same] User supplied
ba97.mpr:	5	[Rows] User supplied
0	1.000 (0.0000)	
521	1.000 (0.0000)	
1062	1.000 (0.0000)	
3124	1.000 (0.0000)	
5207	1.000 (0.0000)	

ba98.mpr:	5	[Rows]	User supplied
	0	1.000	(0.0000)
	528	1.000	(0.0000)
	1076	1.000	(0.0000)
	3165	1.000	(0.0000)
	5275	1.000	(0.0000)
ba99.mpr:	5	[Rows]	User supplied
	0	1.000	(0.0000)
	534	1.000	(0.0000)
	1089	1.000	(0.0000)
	3203	1.000	(0.0000)
	5338	1.000	(0.0000)
ba00.mpr:	5	[Rows]	User supplied
	0	1.000	(0.0000)
	541	1.000	(0.0000)
	1104	1.000	(0.0000)
	3248	1.000	(0.0000)
	5413	1.000	(0.0000)
ba01.mpr:	5	[Rows]	User supplied
	0	1.000	(0.0000)
	554	1.000	(0.0000)
	1130	1.000	(0.0000)
	3324	1.000	(0.0000)
	5540	1.000	(0.0000)
ba02.mpr:	5	[Rows]	User supplied
	0	1.000	(0.0000)
	560	1.000	(0.0000)
	1143	1.000	(0.0000)
	3361	1.000	(0.0000)
	5602	1.000	(0.0000)
ba03.mpr:	5	[Rows]	Grown from ba02.mpr using CPI=1.031092
	0	1.000	(0.0000)
	577	1.000	(0.0000)
	1179	1.000	(0.0000)
	3466	1.000	(0.0000)
	5776	1.000	(0.0000)
ba04.mpr:	5	[Rows]	Grown from ba03.mpr using CPI=1.019560
	0	1.000	(0.0000)
	588	1.000	(0.0000)
	1202	1.000	(0.0000)
	3534	1.000	(0.0000)
	5889	1.000	(0.0000)
ba05.mpr:	5	[Rows]	Grown from ba04.mpr using CPI=1.020783
	0	1.000	(0.0000)
	600	1.000	(0.0000)
	1227	1.000	(0.0000)

3607 1.000 (0.0000)
 6011 1.000 (0.0000)

CTDFLAG Commodity tax detailed calculation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- FLAG
ba89.mpr:	0	-- FLAG
ba90.mpr:	0	-- FLAG
ba91.mpr:	0	-- FLAG
ba92.mpr:	0	-- FLAG
ba93.mpr:	0	-- To calculate 12 tax types
ba94.mpr:	0	-- To calculate 12 tax types
ba95.mpr:	0	-- To calculate 12 tax types
ba96.mpr:	0	-- To calculate 12 tax types
ba97.mpr:	0	-- To calculate 12 tax types
ba98.mpr:	0	-- To calculate 12 tax types
ba99.mpr:	0	-- To calculate 12 tax types
ba00.mpr:	0	-- To calculate 12 tax types
ba01.mpr:	0	-- To calculate 12 tax types
ba02.mpr:	0	-- To calculate 12 tax types
ba03.mpr:	0	-- To calculate 12 tax types
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

CTFAMSNA FAMEX->SNA conceptual conversion factor [com]

DESCRIPTION

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

CTFCID Federal custom import duties [com]

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
-----------	-------	---------------

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

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
-----------	-------	--------	--------

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

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
-----------	-------	---------------

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

CTFGST Federal GST [com]

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
-----------	-------	---------------

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

CTFLAG Commodity tax activation flag

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- To generate commodity tax results
ba89.mpr:	1	-- To generate commodity tax results
ba90.mpr:	1	-- To generate commodity tax results
ba91.mpr:	1	-- To generate commodity tax results
ba92.mpr:	1	-- To generate commodity tax results
ba93.mpr:	1	-- To generate commodity tax results
ba94.mpr:	1	-- To generate commodity tax results
ba95.mpr:	1	-- To generate commodity tax results
ba96.mpr:	1	-- To generate commodity tax results
ba97.mpr:	1	-- To generate commodity tax results
ba98.mpr:	1	-- To generate commodity tax results
ba99.mpr:	1	-- To generate commodity tax results
ba00.mpr:	1	-- To generate commodity tax results
ba01.mpr:	1	-- To generate commodity tax results
ba02.mpr:	1	-- To generate commodity tax results
ba03.mpr:	1	-- To generate commodity tax results
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

CTFMFG Federal manufacturer's sales [com]

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
-----------	-------	--------	--------

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

CTFOEN Federal other energy taxes [com]

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

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

CTFTOT federal total retail tax equivalent

DESCRIPTION

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

CROSS REFERENCE

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1.00	--	user-supplied
ba89.mpr:	1.00	0.0%	user-supplied
ba90.mpr:	1.00	0.0%	user-supplied
ba91.mpr:	1.00	0.0%	user-supplied
ba92.mpr:	1.00	0.0%	user-supplied
ba93.mpr:	1.00	0.0%	user-supplied
ba94.mpr:	1.00	0.0%	user-supplied
ba95.mpr:	1.00	0.0%	user-supplied
ba96.mpr:	1.00	0.0%	user-supplied
ba97.mpr:	1.00	0.0%	user-supplied
ba98.mpr:	1.00	0.0%	user-supplied
ba99.mpr:	1.00	0.0%	user-supplied
ba00.mpr:	1.00	0.0%	user-supplied
ba01.mpr:	1.00	0.0%	user-supplied
ba02.mpr:	1.00	0.0%	user-supplied
ba03.mpr:	1.00	0.0%	user-supplied
ba04.mpr:	1.00	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00	0.0%	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1.00	--	user-supplied
ba89.mpr:	1.00	0.0%	user-supplied
ba90.mpr:	1.00	0.0%	user-supplied
ba91.mpr:	1.00	0.0%	user-supplied
ba92.mpr:	1.00	0.0%	user-supplied
ba93.mpr:	1.00	0.0%	user-supplied
ba94.mpr:	1.00	0.0%	user-supplied
ba95.mpr:	1.00	0.0%	user-supplied
ba96.mpr:	1.00	0.0%	user-supplied
ba97.mpr:	1.00	0.0%	user-supplied
ba98.mpr:	1.00	0.0%	user-supplied
ba99.mpr:	1.00	0.0%	user-supplied
ba00.mpr:	1.00	0.0%	user-supplied
ba01.mpr:	1.00	0.0%	user-supplied
ba02.mpr:	1.00	0.0%	user-supplied
ba03.mpr:	1.00	0.0%	user-supplied
ba04.mpr:	1.00	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00	0.0%	Copied from ba04.mpr

DESCRIPTION

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

1 = Calculate commodity tax conserving FAMEX total.

2 = Calculate tax using ratio to shared income concept

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- OPTION
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION
ba02.mpr:	2	-- OPTION
ba03.mpr:	2	-- OPTION
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] ctrates.ksh 090703
0.00000		
0.03653		
0.03087		
0.01691		
0.02315		
0.04247		
0.01606		
0.00511		
0.00973		
0.00993		
ba89.mpr:	10	[Rows] ctrates.ksh 090703
0.00000	--	
0.03525	-3.5%	
0.01736	-43.8%	
0.01192	-29.5%	
0.02217	-4.2%	
0.04407	3.8%	
0.01535	-4.4%	

0.02301	350.3%		
0.00913	-6.2%		
0.01153	16.1%		
ba90.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.03272	-7.2%		
0.01563	-10.0%		
0.01068	-10.4%		
0.02032	-8.3%		
0.04023	-8.7%		
0.01500	-2.3%		
0.01317	-42.8%		
0.01057	15.8%		
0.00983	-14.7%		
ba91.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.02663	-18.6%		
0.01405	-10.1%		
0.00844	-21.0%		
0.01870	-8.0%		
0.03227	-19.8%		
0.01134	-24.4%		
0.00318	-75.9%		
0.00988	-6.5%		
0.00919	-6.5%		
ba92.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.02116	-20.5%		
0.00845	-39.9%		
0.00347	-58.9%		
0.02079	11.2%		
0.03818	18.3%		
0.01517	33.8%		
0.00646	103.1%		
0.01022	3.4%		
0.00945	2.8%		
ba93.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.02049	-3.2%		
0.01682	99.1%		
0.01618	366.3%		
0.01055	-49.3%		
0.03190	-16.4%		
0.00947	-37.6%		
0.00800	23.8%		
0.00722	-29.4%		

0.00811	-14.2%		
ba94.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01944	-5.1%		
0.01923	14.3%		
0.01524	-5.8%		
0.00964	-8.6%		
0.04281	34.2%		
0.00943	-0.4%		
0.00279	-65.1%		
0.00611	-15.4%		
0.00939	15.8%		
ba95.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01777	-8.6%		
0.00817	-57.5%		
0.01431	-6.1%		
0.00854	-11.4%		
0.04628	8.1%		
0.00898	-4.8%		
0.00246	-11.8%		
0.00450	-26.4%		
0.00820	-12.7%		
ba96.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01557	-12.4%		
0.00885	8.3%		
0.00672	-53.0%		
0.00738	-13.6%		
0.06132	32.5%		
0.00464	-48.3%		
0.00437	77.6%		
0.00462	2.7%		
0.00518	-36.8%		
ba97.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01688	8.4%		
0.00953	7.7%		
0.00719	7.0%		
0.00764	3.5%		
0.05777	-5.8%		
0.00490	5.6%		
0.00432	-1.1%		
0.00468	1.3%		
0.00542	4.6%		
ba98.mpr:	10	[Rows]	ctrates.ksh 090703

0.00000	--		
0.01866	10.5%		
0.00994	4.3%		
0.00768	6.8%		
0.00795	4.1%		
0.05764	-0.2%		
0.00511	4.3%		
0.00447	3.5%		
0.00468	0.0%		
0.00535	-1.3%		
ba99.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01961	5.1%		
0.01027	3.3%		
0.00811	5.6%		
0.00800	0.6%		
0.05826	1.1%		
0.00510	-0.2%		
0.00453	1.3%		
0.00467	-0.2%		
0.00501	-6.4%		
ba00.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01936	-1.3%		
0.01040	1.3%		
0.00830	2.3%		
0.00811	1.4%		
0.05723	-1.8%		
0.00515	1.0%		
0.00465	2.6%		
0.00449	-3.9%		
0.00514	2.6%		
ba01.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01970	1.8%		
0.01044	0.4%		
0.00857	3.3%		
0.00822	1.4%		
0.05741	0.3%		
0.00528	2.5%		
0.00479	3.0%		
0.00437	-2.7%		
0.00501	-2.5%		
ba02.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01930	-2.0%		

0.01022	-2.1%		
0.00840	-2.0%		
0.00805	-2.1%		
0.05619	-2.1%		
0.00518	-1.9%		
0.00470	-1.9%		
0.00429	-1.8%		
0.00491	-2.0%		
ba03.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01930	0.0%		
0.01022	0.0%		
0.00840	0.0%		
0.00805	0.0%		
0.05619	0.0%		
0.00518	0.0%		
0.00470	0.0%		
0.00429	0.0%		
0.00492	0.2%		
ba04.mpr:	10	[Rows]	ctrates.ksh 090703
0.00000	--		
0.01929	-0.1%		
0.01022	0.0%		
0.00840	0.0%		
0.00805	0.0%		
0.05618	0.0%		
0.00518	0.0%		
0.00470	0.0%		
0.00429	0.0%		
0.00492	0.0%		
ba05.mpr:		[Same]	ctrates.ksh 090703

CTPGAS Provincial gasoline tax [prov]

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

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

CTPLGL Provincial liquor gallonage tax [prov]

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] ctrates.ksh 090703

0.33732			
0.00000			
0.00000			
0.00000			
0.03976			
0.22572			
0.00000			
0.00000			
0.00000			
0.13673			
ba89.mpr:	10	[Rows]	ctrates.ksh 090703
0.29957	-11.2%		
0.00000	--		
0.00000	--		
0.00000	--		
0.03707	-6.8%		
0.18733	-17.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.11336	-17.1%		
ba90.mpr:	10	[Rows]	ctrates.ksh 090703
0.32228	7.6%		
0.00000	--		
0.00000	--		
0.00000	--		
0.06036	62.8%		
0.25371	35.4%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00513	-95.5%		
ba91.mpr:	10	[Rows]	ctrates.ksh 090703
0.26421	-18.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.06637	10.0%		
0.25173	-0.8%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00453	-11.7%		
ba92.mpr:	10	[Rows]	ctrates.ksh 090703
0.31276	18.4%		
0.00000	--		

0.00000	--		
0.00000	--		
0.03649	-45.0%		
0.19856	-21.1%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	-100.0%		
ba93.mpr:	10	[Rows]	ctrates.ksh 090703
0.40436	29.3%		
0.00000	--		
0.00000	--		
0.00000	--		
0.05737	57.2%		
0.21140	6.5%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba94.mpr:	10	[Rows]	ctrates.ksh 090703
0.41676	3.1%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07120	24.1%		
0.23773	12.5%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba95.mpr:	10	[Rows]	ctrates.ksh 090703
0.45174	8.4%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07642	7.3%		
0.24723	4.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba96.mpr:	10	[Rows]	ctrates.ksh 090703
0.40879	-9.5%		
0.00000	--		
0.00000	--		
0.00000	--		

0.07669	0.4%		
0.26838	8.6%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba97.mpr:	10	[Rows]	ctrates.ksh 090703
0.39320	-3.8%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07233	-5.7%		
0.27937	4.1%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba98.mpr:	10	[Rows]	ctrates.ksh 090703
0.39520	0.5%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07478	3.4%		
0.28261	1.2%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba99.mpr:	10	[Rows]	ctrates.ksh 090703
0.40533	2.6%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07100	-5.1%		
0.27630	-2.2%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba00.mpr:	10	[Rows]	ctrates.ksh 090703
0.40546	0.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07029	-1.0%		
0.27362	-1.0%		

0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba01.mpr:	10	[Rows]	ctrates.ksh 090703
0.41840	3.2%		
0.00000	--		
0.00000	--		
0.00000	--		
0.06843	-2.6%		
0.27989	2.3%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba02.mpr:	10	[Rows]	ctrates.ksh 090703
0.40403	-3.4%		
0.00000	--		
0.00000	--		
0.00000	--		
0.06653	-2.8%		
0.27012	-3.5%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba03.mpr:	10	[Rows]	ctrates.ksh 090703
0.40398	0.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.06652	0.0%		
0.27007	0.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba04.mpr:	10	[Rows]	ctrates.ksh 090703
0.40282	-0.3%		
0.00000	--		
0.00000	--		
0.00000	--		
0.06633	-0.3%		
0.26930	-0.3%		
0.00000	--		
0.00000	--		

0.00000	--	
0.00000	--	
ba05.mpr:	10	[Rows] ctrates.ksh 090703
0.40253	-0.1%	
0.00000	--	
0.00000	--	
0.00000	--	
0.06628	-0.1%	
0.26910	-0.1%	
0.00000	--	
0.00000	--	
0.00000	--	
0.00000	--	

CTPPLQ Provincial profits on liquor commissions [prov]

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] ctrates.ksh 090703
	0.35003	
	0.50790	
	0.86284	

0.91509			
0.31347			
0.38713			
1.00556			
0.91799			
0.86845			
0.61834			
ba89.mpr:	10	[Rows]	ctrates.ksh 090703
0.32879	-6.1%		
0.50370	-0.8%		
0.81197	-5.9%		
0.85294	-6.8%		
0.28054	-10.5%		
0.37727	-2.5%		
0.96053	-4.5%		
0.87834	-4.3%		
0.83936	-3.3%		
0.76392	23.5%		
ba90.mpr:	10	[Rows]	ctrates.ksh 090703
0.35575	8.2%		
0.52028	3.3%		
0.78499	-3.3%		
0.89696	5.2%		
0.29794	6.2%		
0.35268	-6.5%		
0.92193	-4.0%		
0.82810	-5.7%		
1.01512	20.9%		
0.75598	-1.0%		
ba91.mpr:	10	[Rows]	ctrates.ksh 090703
0.29253	-17.8%		
0.41304	-20.6%		
0.72589	-7.5%		
0.74908	-16.5%		
0.24991	-16.1%		
0.34095	-3.3%		
0.81205	-11.9%		
0.71211	-14.0%		
0.92171	-9.2%		
0.70343	-7.0%		
ba92.mpr:	10	[Rows]	ctrates.ksh 090703
0.32078	9.7%		
0.41256	-0.1%		
0.77339	6.5%		
0.79136	5.6%		
0.25074	0.3%		

0.33048	-3.1%		
0.89826	10.6%		
0.80285	12.7%		
0.97234	5.5%		
0.83885	19.3%		
ba93.mpr:	10	[Rows]	ctrates.ksh 090703
0.36941	15.2%		
0.50293	21.9%		
0.79958	3.4%		
0.79767	0.8%		
0.26443	5.5%		
0.32123	-2.8%		
0.98559	9.7%		
0.99212	23.6%		
1.03379	6.3%		
1.00424	19.7%		
ba94.mpr:	10	[Rows]	ctrates.ksh 090703
0.39644	7.3%		
0.45564	-9.4%		
0.83883	4.9%		
0.80091	0.4%		
0.25702	-2.8%		
0.33779	5.2%		
0.98873	0.3%		
0.98069	-1.2%		
1.02271	-1.1%		
0.98022	-2.4%		
ba95.mpr:	10	[Rows]	ctrates.ksh 090703
0.44363	11.9%		
0.58461	28.3%		
0.85231	1.6%		
0.71207	-11.1%		
0.25310	-1.5%		
0.35415	4.8%		
0.93678	-5.3%		
1.05271	7.3%		
0.96434	-5.7%		
0.94824	-3.3%		
ba96.mpr:	10	[Rows]	ctrates.ksh 090703
0.38933	-12.2%		
0.92550	58.3%		
0.93052	9.2%		
0.69367	-2.6%		
0.26244	3.7%		
0.38775	9.5%		
0.83161	-11.2%		

0.95985	-8.8%		
0.87995	-8.8%		
0.86293	-9.0%		
ba97.mpr:	10	[Rows]	ctrates.ksh 090703
0.37449	-3.8%		
1.20582	30.3%		
0.96883	4.1%		
0.71006	2.4%		
0.24752	-5.7%		
0.40363	4.1%		
0.79201	-4.8%		
1.01116	5.3%		
0.77633	-11.8%		
0.91799	6.4%		
ba98.mpr:	10	[Rows]	ctrates.ksh 090703
0.37639	0.5%		
1.38260	14.7%		
1.00567	3.8%		
0.73052	2.9%		
0.25637	3.6%		
0.40831	1.2%		
0.84147	6.2%		
1.08195	7.0%		
0.73545	-5.3%		
0.99049	7.9%		
ba99.mpr:	10	[Rows]	ctrates.ksh 090703
0.38604	2.6%		
1.49758	8.3%		
0.91328	-9.2%		
0.70202	-3.9%		
0.24355	-5.0%		
0.39921	-2.2%		
0.86737	3.1%		
1.13838	5.2%		
0.77856	5.9%		
1.10409	11.5%		
ba00.mpr:	10	[Rows]	ctrates.ksh 090703
0.38616	0.0%		
1.45627	-2.8%		
0.95017	4.0%		
0.69545	-0.9%		
0.24242	-0.5%		
0.39533	-1.0%		
0.88337	1.8%		
1.18049	3.7%		
0.75492	-3.0%		

1.08605	-1.6%		
ba01.mpr:	10	[Rows]	ctrates.ksh 090703
0.39849	3.2%		
1.32899	-8.7%		
0.95973	1.0%		
0.70229	1.0%		
0.23599	-2.7%		
0.40439	2.3%		
0.90390	2.3%		
1.22914	4.1%		
0.72695	-3.7%		
1.10634	1.9%		
ba02.mpr:	10	[Rows]	ctrates.ksh 090703
0.38480	-3.4%		
1.24161	-6.6%		
0.92454	-3.7%		
0.67910	-3.3%		
0.22943	-2.8%		
0.39026	-3.5%		
0.87105	-3.6%		
1.33956	9.0%		
0.77687	6.9%		
1.07405	-2.9%		
ba03.mpr:	10	[Rows]	ctrates.ksh 090703
0.38475	0.0%		
1.24152	0.0%		
0.92446	0.0%		
0.67921	0.0%		
0.22941	0.0%		
0.39020	0.0%		
0.87096	0.0%		
1.39462	4.1%		
0.80088	3.1%		
1.07708	0.3%		
ba04.mpr:	10	[Rows]	ctrates.ksh 090703
0.38365	-0.3%		
1.23794	-0.3%		
0.92194	-0.3%		
0.67726	-0.3%		
0.22875	-0.3%		
0.38909	-0.3%		
0.86847	-0.3%		
1.39025	-0.3%		
0.79857	-0.3%		
1.07399	-0.3%		
ba05.mpr:	10	[Rows]	ctrates.ksh 090703

0.38337	-0.1%
1.23704	-0.1%
0.92127	-0.1%
0.67677	-0.1%
0.22858	-0.1%
0.38880	-0.1%
0.86783	-0.1%
1.38924	-0.1%
0.79799	-0.1%
1.07320	-0.1%

CTPRST Provincial retail sales tax [com x prov]

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

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

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] ctrates.ksh 090703
0.91511		
1.37416		
0.92592		
1.00964		
0.81831		
0.82896		
1.02784		
1.29326		
0.68962		
1.08943		
ba89.mpr:	10	[Rows] ctrates.ksh 090703
1.12794	23.3%	
1.33739	-2.7%	
0.87376	-5.6%	
1.14012	12.9%	
0.75596	-7.6%	
0.79643	-3.9%	
1.13308	10.2%	
1.23053	-4.9%	

0.75674	9.7%		
0.99759	-8.4%		
ba90.mpr:	10	[Rows]	ctrates.ksh 090703
1.23386	9.4%		
2.03248	52.0%		
1.25557	43.7%		
0.88797	-22.1%		
0.78672	4.1%		
0.90301	13.4%		
1.11061	-2.0%		
1.32901	8.0%		
0.96220	27.2%		
1.29679	30.0%		
ba91.mpr:	10	[Rows]	ctrates.ksh 090703
1.01580	-17.7%		
1.86584	-8.2%		
0.90837	-27.7%		
0.62477	-29.6%		
0.65354	-16.9%		
0.85353	-5.5%		
1.06842	-3.8%		
0.97597	-26.6%		
0.96089	-0.1%		
1.35275	4.3%		
ba92.mpr:	10	[Rows]	ctrates.ksh 090703
0.62376	-38.6%		
0.84228	-54.9%		
0.50133	-44.8%		
0.64030	2.5%		
0.49488	-24.3%		
0.47105	-44.8%		
0.69318	-35.1%		
0.80649	-17.4%		
0.50340	-47.6%		
0.59793	-55.8%		
ba93.mpr:	10	[Rows]	ctrates.ksh 090703
0.67438	8.1%		
0.83432	-0.9%		
0.75137	49.9%		
1.16175	81.4%		
0.67573	36.5%		
0.55644	18.1%		
1.04351	50.5%		
0.93225	15.6%		
0.64448	28.0%		
0.88492	48.0%		

ba94.mpr:	10	[Rows]	ctrates.ksh 090703
	0.70740		4.9%
	1.15153		38.0%
	0.82133		9.3%
	0.93073		-19.9%
	0.73484		8.7%
	0.96350		73.2%
	1.35107		29.5%
	1.07670		15.5%
	0.88536		37.4%
	1.35358		53.0%
ba95.mpr:	10	[Rows]	ctrates.ksh 090703
	0.94641		33.8%
	1.28829		11.9%
	0.97151		18.3%
	0.69231		-25.6%
	0.64136		-12.7%
	0.94547		-1.9%
	1.61571		19.6%
	1.25025		16.1%
	1.00438		13.4%
	1.75264		29.5%
ba96.mpr:	10	[Rows]	ctrates.ksh 090703
	1.05440		11.4%
	0.62652		-51.4%
	0.50416		-48.1%
	0.34700		-49.9%
	0.30668		-52.2%
	0.22060		-76.7%
	1.09719		-32.1%
	1.19084		-4.8%
	0.87266		-13.1%
	1.65516		-5.6%
ba97.mpr:	10	[Rows]	ctrates.ksh 090703
	1.18411		12.3%
	0.66268		5.8%
	0.46639		-7.5%
	0.32296		-6.9%
	0.05138		-83.2%
	0.21627		-2.0%
	1.06963		-2.5%
	1.43688		20.7%
	0.83146		-4.7%
	0.08508		-94.9%
ba98.mpr:	10	[Rows]	ctrates.ksh 090703
	1.34900		13.9%

0.83761	26.4%		
0.41278	-11.5%		
0.33673	4.3%		
0.05349	4.1%		
0.23398	8.2%		
1.07219	0.2%		
1.51705	5.6%		
0.93057	11.9%		
0.07119	-16.3%		
ba99.mpr:	10	[Rows]	ctrates.ksh 090703
1.40541	4.2%		
0.83509	-0.3%		
0.42139	2.1%		
0.34113	1.3%		
0.05681	6.2%		
0.23808	1.8%		
1.14497	6.8%		
1.63251	7.6%		
0.96178	3.4%		
0.07473	5.0%		
ba00.mpr:	10	[Rows]	ctrates.ksh 090703
1.71967	22.4%		
0.78966	-5.4%		
0.41748	-0.9%		
0.37260	9.2%		
0.07268	27.9%		
0.24521	3.0%		
1.38745	21.2%		
1.84041	12.7%		
0.98466	2.4%		
0.07975	6.7%		
ba01.mpr:	10	[Rows]	ctrates.ksh 090703
2.24445	30.5%		
0.96412	22.1%		
0.56270	34.8%		
0.50345	35.1%		
0.13847	90.5%		
0.32373	32.0%		
2.18059	57.2%		
2.65772	44.4%		
1.15306	17.1%		
0.08958	12.3%		
ba02.mpr:	10	[Rows]	ctrates.ksh 090703
3.48424	55.2%		
1.83618	90.5%		
0.81503	44.8%		

1.18257	134.9%
0.38068	174.9%
0.77132	138.3%
3.87797	77.8%
6.35579	139.1%
3.17329	175.2%
0.37300	316.4%
ba03.mpr:	10 [Rows] ctrates.ksh 090703
5.58395	60.3%
3.36671	83.4%
1.34762	65.3%
1.96380	66.1%
0.58209	52.9%
1.36427	76.9%
5.94441	53.3%
10.01520	57.6%
4.99082	57.3%
0.57327	53.7%
ba04.mpr:	10 [Rows] ctrates.ksh 090703
5.95488	6.6%
3.75242	11.5%
1.34108	-0.5%
1.95401	-0.5%
0.57919	-0.5%
1.35681	-0.5%
6.09683	2.6%
9.96018	-0.5%
4.96593	-0.5%
0.58242	1.6%
ba05.mpr:	10 [Rows] ctrates.ksh 090703
5.95306	0.0%
3.75119	0.0%
1.34063	0.0%
1.95337	0.0%
0.57900	0.0%
1.35635	0.0%
6.09482	0.0%
9.95707	0.0%
4.96431	0.0%
0.58222	0.0%

CTPTOT provincial total retail tax equivalent

DESCRIPTION

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

CROSS REFERENCE

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

CTSAVE All positive savings

DESCRIPTION

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

CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1.00	--	user-supplied
ba89.mpr:	1.00	0.0%	user-supplied
ba90.mpr:	1.00	0.0%	user-supplied
ba91.mpr:	1.00	0.0%	user-supplied
ba92.mpr:	1.00	0.0%	user-supplied
ba93.mpr:	1.00	0.0%	user-supplied
ba94.mpr:	1.00	0.0%	user-supplied
ba95.mpr:	1.00	0.0%	user-supplied
ba96.mpr:	1.00	0.0%	user-supplied
ba97.mpr:	1.00	0.0%	user-supplied
ba98.mpr:	1.00	0.0%	user-supplied
ba99.mpr:	1.00	0.0%	user-supplied
ba00.mpr:	1.00	0.0%	user-supplied
ba01.mpr:	1.00	0.0%	user-supplied
ba02.mpr:	1.00	0.0%	user-supplied
ba03.mpr:	1.00	0.0%	user-supplied
ba04.mpr:	1.00	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00	0.0%	Copied from ba04.mpr

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

DESCRIPTION

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

CTXFLG B.C. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form BC428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form BC428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form BC428 - 2002
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

CYPNDL B.C. Pension Income Deduction Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	Federal Income Tax Form BC428 - 2000
ba01.mpr:	1000.00	0.0%	Federal Income Tax Form BC428 - 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form BC428 - 2002
ba03.mpr:	1000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DISTFLAG Distribution facility activation flag

DESCRIPTION

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

DISTP Breakpoints for histogram plot [array]

DESCRIPTION

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

DISTPHGT Height of histogram plot

DESCRIPTION

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

The default value of DISTPHGT is 17.

DISTPWID Width of histogram plot

DESCRIPTION

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

The default value of DISTPWID is 70.

DISTSAMP Distribution facility sample size

DESCRIPTION

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

The default value of DISTSAMP is 3000.

DISTUNIT Distribution facility family level

DESCRIPTION

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

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

The default value for DISTUNIT is 0.

DISTVAR Distribution facility variable [string]

DESCRIPTION

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

DISTZERO Distribution facility zero inclusion flag

DESCRIPTION

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

The default value of DISTZERO is 1.

DNINCFLAG Disable no income flag for calculation

DESCRIPTION

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

EARNMIN Earnings threshold to be an earner

DESCRIPTION

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

EDXPM Education amount per month

DESCRIPTION

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

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	60.00	--	Federal Income Tax 1988 - Line 322
ba89.mpr:	60.00	0.0%	Federal Income Tax 1989 - Line 322
ba90.mpr:	60.00	0.0%	Federal Income Tax 1990 - Line 322
ba91.mpr:	60.00	0.0%	Federal Income Tax 1991 - Line 322
ba92.mpr:	80.00	33.3%	Federal Income Tax 1992 - Line 322
ba93.mpr:	80.00	0.0%	Federal Income Tax 1993 - Line 322
ba94.mpr:	80.00	0.0%	Federal Income Tax 1994 - Line 322
ba95.mpr:	80.00	0.0%	Federal Income Tax 1995 - Line 322
ba96.mpr:	100.00	25.0%	Federal Income Tax 1996 - Line 322
ba97.mpr:	150.00	50.0%	Federal Income Tax 1997 - Schedule 11
ba98.mpr:	200.00	33.3%	Federal Income Tax 1998 - Schedule 11 & Line 322
ba99.mpr:	200.00	0.0%	Federal Income Tax 1999 - Schedule 11 & Line 323
ba00.mpr:	200.00	0.0%	Federal Income Tax 2000 - Schedule 11 & Line 323
ba01.mpr:	400.00	100.0%	Federal Income Tax 2001 - Schedule 11 & Line 323
ba02.mpr:	400.00	0.0%	Federal Income Tax 2002 - Schedule 11 & Line 323
ba03.mpr:	400.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	400.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	400.00	0.0%	Grown from ba04.mpr using NONE=1.0000

EMXM Married equivalent exemption/amount

DESCRIPTION

A head with no spouse may claim a dependent child for this amount for the Equivalent-to-Spouse amount. This amount is reduced by the child's net income exceeding the turndown level (EMXMT).

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	5000.00	-- Federal Income Tax 1988 - Schedule 6 & Line 305
ba89.mpr:	5055.00	1.1% Federal Income Tax 1989 - Schedule 6 & Line 305
ba90.mpr:	5141.00	1.7% Federal Income Tax 1990 - Schedule 6 & Line 305
ba91.mpr:	5233.00	1.8% Federal Income Tax 1991 - Schedule 6 & Line 305
ba92.mpr:	5380.00	2.8% Federal Income Tax 1992 - Schedule 6 & Line 305
ba93.mpr:	5380.00	0.0% Federal Income Tax 1993 - Schedule 6 & Line 305
ba94.mpr:	5380.00	0.0% Federal Income Tax 1994 - Line 305
ba95.mpr:	5380.00	0.0% Federal Income Tax 1995 - Line 305
ba96.mpr:	5380.00	0.0% Federal Income Tax 1996 - Line 305
ba97.mpr:	5380.00	0.0% Federal Income Tax 1997 - Schedule 5 & Line 305
ba98.mpr:	5380.00	0.0% Federal Income Tax 1998 - Schedule 5 & Line 305
ba99.mpr:	5718.00	6.3% Federal Income Tax 1999 - Line 305
ba00.mpr:	6140.00	7.4% Federal Income Tax 2000 - Line 305
ba01.mpr:	6293.00	2.5% Federal Income Tax 2001 - Line 303
ba02.mpr:	6482.00	3.0% Federal Income Tax 2002 - Line 303
ba03.mpr:	6586.00	1.6% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6800.00	3.2% Federal Economic Statement 2000 - p. 177
ba05.mpr:	6941.32	2.1% Grown from ba04.mpr using CPI=1.020783

EMXMT Married equivalent exemption/amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	500.00	-- Federal Income Tax 1988 - Schedule 6 & Line 305
ba89.mpr:	506.00	1.2% Federal Income Tax 1989 - Schedule 6 & Line 305
ba90.mpr:	514.00	1.6% Federal Income Tax 1990 - Schedule 6 & Line 305
ba91.mpr:	524.00	1.9% Federal Income Tax 1991 - Schedule 6 & Line 305
ba92.mpr:	538.00	2.7% Federal Income Tax 1992 - Schedule 6 & Line 305
ba93.mpr:	538.00	0.0% Federal Income Tax 1993 - Schedule 6 & Line 305
ba94.mpr:	538.00	0.0% Federal Income Tax 1994 - Line 305
ba95.mpr:	538.00	0.0% Federal Income Tax 1995 - Line 305
ba96.mpr:	538.00	0.0% Federal Income Tax 1996 - Line 305
ba97.mpr:	538.00	0.0% Federal Income Tax 1997 - Schedule 5 & Line 305
ba98.mpr:	538.00	0.0% Federal Income Tax 1998 - Schedule 5 & Line 305
ba99.mpr:	572.00	6.3% Federal Income Tax 1999 - Line 305
ba00.mpr:	614.00	7.3% Federal Income Tax 2000 - Line 305
ba01.mpr:	630.00	2.6% Federal Income Tax 2001 - Line 303
ba02.mpr:	649.00	3.0% Federal Income Tax 2002 - Line 303
ba03.mpr:	659.00	1.5% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	671.89	2.0% Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	685.85	2.1% Grown from ba04.mpr using CPI=1.020783

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
5188	1.000 (0.0001)	
ba89.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
5445	1.000 (0.0001)	
ba90.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
5708	1.000 (0.0001)	
ba91.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6026	1.000 (0.0001)	
ba92.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6118	1.000 (0.0001)	
ba93.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6228	1.000 (0.0001)	
ba94.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6240	1.000 (0.0001)	
ba95.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6375	1.000 (0.0001)	
ba96.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6479	1.000 (0.0001)	
ba97.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6583	1.000 (0.0001)	
ba98.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6644	1.000 (0.0001)	
ba99.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6760	1.000 (0.0001)	
ba00.mpr: 2	[Rows]	Special Tabulation
0	0.441 (0.0001)	
6944	1.000 (0.0001)	

ba01.mpr: 2 [Rows] Special Tabulation
 0 0.441 (0.0001)
 7121 1.000 (0.0001)
 ba02.mpr: [Same] Special Tabulation
 ba03.mpr: [Same] Copied from ba02.mpr
 ba04.mpr: [Same] Copied from ba03.mpr
 ba05.mpr: [Same] Copied from ba04.mpr

ETAFLAG Activate fraction completed display

DESCRIPTION

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

The default value for ETAFLAG is 1.

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

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

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

FAFLAG Family allowance flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- To calculate Federal and Provincial FA
ba89.mpr:	1	-- To calculate Federal and Provincial FA
ba90.mpr:	1	-- To calculate Federal and Provincial FA
ba91.mpr:	1	-- To calculate Federal and Provincial FA
ba92.mpr:	1	-- To calculate Federal and Provincial FA
ba93.mpr:	1	-- Fed Dropped in 1993 Que still active
ba94.mpr:	1	-- Quebec Provincial Family Allowances
ba95.mpr:	1	-- Fed Dropped in 1993 Que still active
ba96.mpr:	1	-- Fed Dropped in 1993 Que still active
ba97.mpr:	1	-- Fed Dropped in 1993 Que still active
ba98.mpr:	1	-- Fed Dropped in 1993 Que still active
ba99.mpr:	1	-- Fed Dropped in 1993, Quebec still active
ba00.mpr:	1	-- Fed Dropped in 1993, Quebec still active
ba01.mpr:	1	-- Fed Dropped in 1993, Quebec still active
ba02.mpr:	1	-- Fed Dropped in 1993, Quebec still active
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

FARR Family allowance repayment rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.15000	-- Federal Income Tax 1989 - Line 235
ba90.mpr:	0.15000	0.0% Federal Income Tax 1990 - Line 235
ba91.mpr:	0.15000	0.0% Federal Income Tax 1991 - Line 235
ba92.mpr:	0.15000	0.0% Federal Income Tax 1992 - Line 235
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

FATBPI Family allowance take-back phase in

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.33333	-- Federal Income Tax 1989 - Line 235
ba90.mpr:	0.66667	100.0% Federal Income Tax 1990 - Line 235
ba91.mpr:	1.00000	50.0% Federal Income Tax 1991 - Line 235
ba92.mpr:	1.00000	0.0% Federal Income Tax 1992 - Line 235
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

FATD Family allowance turndown income

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	50000.00	-- Federal Income Tax 1989 - Line 235
ba90.mpr:	50850.00	1.7% Federal Income Tax 1990 - Line 235
ba91.mpr:	51765.00	1.8% Federal Income Tax 1991 - Line 235
ba92.mpr:	53215.00	2.8% Federal Income Tax 1992 - Line 235
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

FCBBAS Basic child benefit (per child)

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1020.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	1020.00	0.0%	Redbook, 1995 Edition, p. D.4
ba95.mpr:	1020.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	1020.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	1020.00	0.0%	Budget 98, p.194
ba98.mpr:	1020.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	1020.00	0.0%	The Budget Plan 2000 - page 221
ba00.mpr:	1104.00	8.2%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1117.00	1.2%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	1151.00	3.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1169.00	1.6%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	1191.87	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1216.64	2.1%	Grown from ba04.mpr using CPI=1.020783

FCBECI Child benefits earning supplement cut-in level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	3750.00	-- The Child Benefit White Paper, 1992
ba94.mpr:	3750.00	0.0% Redbook, 1995 Edition, p. D.5
ba95.mpr:	3750.00	0.0% Redbook, 1996 Edition, p. D.4
ba96.mpr:	3750.00	0.0% Redbook, 1996 Edition, p. D.4
ba97.mpr:	3750.00	0.0% Federal Budget, 1997
ba98.mpr:	0.00	-- Not in effect, Budget 1998, p.194
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Not in effect
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

FCBEIE Flag for WIS dependent on number of children

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	1	-- Federal Budget, 1997
ba98.mpr:	1	-- Redbook, 1998 Edition, p. D.4
ba99.mpr:	1	-- The Budget Plan 2000 - page 221
ba00.mpr:	1	-- CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1	-- CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	1	-- CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1	-- CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

FCBEIS Child benefits earned income supplement

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	500.00	-- The Child Benefit White Paper, 1992
ba94.mpr:	500.00	0.0% Redbook, 1995 Edition, p. D.5
ba95.mpr:	500.00	0.0% Redbook, 1996 Edition, p. D.4
ba96.mpr:	500.00	0.0% Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.00	-- Not in effect, replaced by FCBEIS1,2,3
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Not in effect
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

FCBEIS1 Enriched WIS for first child

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	605.00	--	Federal Budget, 1997
ba98.mpr:	605.04	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	785.00	29.7%	Budget 1999, p.182
ba00.mpr:	977.00	24.5%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1255.00	28.5%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	1293.00	3.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1463.00	13.1%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	1491.62	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1713.00	14.8%	Federal budget 2003, p.322 (includes indexation adjustments)

FCBEIS2 Enriched WIS for second child

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	405.00	-- Federal Budget, 1997
ba98.mpr:	405.00	0.0% Redbook, 1998 Edition, p. D.4
ba99.mpr:	585.00	44.4% Budget 1999, p.182
ba00.mpr:	771.00	31.8% CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	1055.00	36.8% CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	1087.00	3.0% CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1254.00	15.4% CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	1278.53	2.0% Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1495.00	16.9% Federal budget 2003, p.322 (includes indexation adjustments)

FCBEIS3 Enriched WIS for each additional child

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	330.00	--	Federal Budget, 1997
ba98.mpr:	330.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	510.00	54.5%	Budget 1999, p.182
ba00.mpr:	694.00	36.1%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	980.00	41.2%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	1009.00	3.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	1176.00	16.6%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	1199.00	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1413.00	17.8%	Federal budget 2003, p.322 (includes indexation adjustments)

FCBEMX Earnings where WIS phase-in is at maximum

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	10000.00	-- Federal Budget, 1997
ba98.mpr:	0.00	-- Budget 1998, p.194
ba99.mpr:	0.00	-- The Budget Plan 2000 - page 221
ba00.mpr:	0.00	-- CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.00	-- CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

FCBERR Child benefits earning supplement reduction rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.10000	-- The Child Benefit White Paper, 1992
ba94.mpr:	0.10000	0.0% Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.10000	0.0% Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.10000	0.0% Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.00000	-- Not in effect, replaced by FCBERR1,2,3
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Not in effect
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

FCBERR1 WIS reduction rate for families with 1 child

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.12100	--	Federal Budget, 1997
ba98.mpr:	0.12100	0.0%	Budget 1998, p.194
ba99.mpr:	0.11500	-5.0%	Budget 1999, p.182
ba00.mpr:	0.11100	-3.5%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.12200	9.9%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	0.12200	0.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.12200	0.0%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.11100	-9.0%	Fed Ec. Statement 2000 p.151 - calculated
ba05.mpr:	0.11100	0.0%	Copied from ba04.mpr

FCBERR2 WIS reduction rate for families with 2 children

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.20200	--	Federal Budget, 1997
ba98.mpr:	0.20200	0.0%	Budget 1998, p.194
ba99.mpr:	0.20100	-0.5%	Budget 1999, p.182
ba00.mpr:	0.19900	-1.0%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.22500	13.1%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	0.22500	0.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.22700	0.9%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.20400	-10.1%	Fed Ec. Statement 2000 p.151 - calculated
ba05.mpr:	0.20400	0.0%	Copied from ba04.mpr

FCBERR3 WIS reduction rate for families with 3+ children

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.26800	--	Federal Budget, 1997
ba98.mpr:	0.26800	0.0%	Budget 1998, p.194
ba99.mpr:	0.27500	2.6%	Budget 1999, p.182
ba00.mpr:	0.27800	1.1%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.32100	15.5%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	0.32100	0.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.32600	1.6%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.29000	-11.0%	Fed Ec. Statement 2000 p.151 - calculated
ba05.mpr:	0.29000	0.0%	Copied from ba04.mpr

FCBESR Child benefits earned income supplement rate

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be increased when family net income exceeds the (FCBECI) cut-in level. When FCBEIE is set to 1, this parameter is replaced by FCBEMX since the rate of increase will depend on the number of children in the household.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.08000	-- The Child Benefit White Paper, 1992
ba94.mpr:	0.08000	0.0% Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.08000	0.0% Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.08000	0.0% Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.00000	-- Not in effect, replaced by FCBEMX
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Not in effect
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

FCBETD Child benefits earning supplement turndown level

DESCRIPTION

The level of family net income above which the earning supplement is reduced at the rate (FCBERR) or (FCBERR1, FCBERR2, and FCBERR3 when the earning supplement depends on the number of children).

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	20921.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	20921.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	20921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	20921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	20921.00	0.0%	Federal Budget, 1997
ba98.mpr:	20921.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	20921.00	0.0%	The Budget Plan 2000 - page 221
ba00.mpr:	21214.00	1.4%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	21744.00	2.5%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	22397.00	3.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	21529.00	-3.9%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	21950.11	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	22406.30	2.1%	Grown from ba04.mpr using CPI=1.020783

FCBLRG Supplement for 3rd and subsequent kids

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	75.00	-- The Child Benefit White Paper, 1992
ba94.mpr:	75.00	0.0% Redbook, 1995 Edition, p. D.5
ba95.mpr:	75.00	0.0% Redbook, 1996 Edition, p. D.4
ba96.mpr:	75.00	0.0% Redbook, 1996 Edition, p. D.4
ba97.mpr:	75.00	0.0% Budget 98, p.194
ba98.mpr:	75.00	0.0% Redbook, 1998 Edition, p. D.4
ba99.mpr:	75.00	0.0% The Budget Plan 2000 - page 221
ba00.mpr:	77.00	2.7% CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	78.00	1.3% CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	80.00	2.6% CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	82.00	2.5% CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	83.60	2.0% Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	85.34	2.1% Grown from ba04.mpr using CPI=1.020783

FCBRR Multi-children family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with two or more children.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.05000	-- The Child Benefit White Paper, 1992
ba94.mpr:	0.05000	0.0% Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.05000	0.0% Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.05000	0.0% Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.05000	0.0% Budget 98, p.194
ba98.mpr:	0.05000	0.0% Budget 1998, p.194
ba99.mpr:	0.05000	0.0% Your Canada Child Tax Benefit - page 7
ba00.mpr:	0.05000	0.0% CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.05000	0.0% CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	0.05000	0.0% CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.05000	0.0% CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.04000	-20.0% Federal Economic Statement 2000 - p.151
ba05.mpr:	0.04000	0.0% Copied from ba04.mpr

FCBRRS Single-child family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with one child.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.02500	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.02500	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.02500	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.02500	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.02500	0.0%	Budget 98, p.194
ba98.mpr:	0.02500	0.0%	Budget 1998, p.194
ba99.mpr:	0.02500	0.0%	Your Canada Child Tax Benefit - page 7
ba00.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.02500	0.0%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.02000	-20.0%	Federal Economic Statement 2000 - p.151
ba05.mpr:	0.02000	0.0%	Copied from ba04.mpr

FCBTD Federal child benefits family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Federal Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (FCBRR) for families with two or more children or by (FCBRRS) for families with one child.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	25921.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	25921.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	25921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	25921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	25921.00	0.0%	Budget 98, p.194
ba98.mpr:	25921.00	0.0%	Redbook, 1998 Edition, p. D.4
ba99.mpr:	25921.00	0.0%	The Budget Plan 2000 - page 221
ba00.mpr:	30004.00	15.8%	CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	32000.00	6.7%	CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	32960.00	3.0%	CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	33487.00	1.6%	CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	35000.00	4.5%	Federal Economic Statement 2000 - p.151
ba05.mpr:	35727.40	2.1%	Grown from ba04.mpr using CPI=1.020783

FCBYNG Supplement for children under age 7

DESCRIPTION

This is the supplement given with respect to children under the age of seven as part of the federal Child Tax Benefit (imfcben). The supplement is reduced by a proportion (FCBYNGR) of child care expenses claimed.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- not in effect
ba89.mpr:	0.00	-- not in effect
ba90.mpr:	0.00	-- not in effect
ba91.mpr:	0.00	-- not in effect
ba92.mpr:	0.00	-- not in effect
ba93.mpr:	213.00	-- blue book 1993, pg 34
ba94.mpr:	213.00	0.0% Redbook, 1995 Edition, p. D.5
ba95.mpr:	213.00	0.0% Redbook, 1996 Edition, p. D.4
ba96.mpr:	213.00	0.0% Redbook, 1996 Edition, p. D.4
ba97.mpr:	213.00	0.0% Budget 98, p.194
ba98.mpr:	213.00	0.0% Redbook, 1998 Edition, p. D.4
ba99.mpr:	213.00	0.0% The Budget Plan 2000 - page 221
ba00.mpr:	219.00	2.8% CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	221.00	0.9% CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	228.00	3.2% CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	232.00	1.8% CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	236.54	2.0% Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	241.46	2.1% Grown from ba04.mpr using CPI=1.020783

FCBYNGR Child care expense reduction rate

DESCRIPTION

This is the proportion of child care expenses claimed (imcce) by the family which is used to reduce the supplement for young children portion (FCBYNG) of the federal Child Tax Benefit (imfcben).

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- not in effect
ba89.mpr:	0.00000	-- not in effect
ba90.mpr:	0.00000	-- not in effect
ba91.mpr:	0.00000	-- not in effect
ba92.mpr:	0.00000	-- not in effect
ba93.mpr:	0.25000	-- blue book 1993, pg 34
ba94.mpr:	0.25000	0.0% Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.25000	0.0% Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.25000	0.0% Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.25000	0.0% Budget 98, p.194
ba98.mpr:	0.25000	0.0% Redbook, 1998 Edition, p. D.4
ba99.mpr:	0.25000	0.0% Your Canada Child Tax Benefit - page 7
ba00.mpr:	0.25000	0.0% CCTB Calculation Sheet - July 2000 to June 2001
ba01.mpr:	0.25000	0.0% CCTB Calculation Sheet - July 2001 to June 2002
ba02.mpr:	0.25000	0.0% CCTB Calculation Sheet - July 2002 to June 2003
ba03.mpr:	0.25000	0.0% CCTB Calculation Sheet - July 2003 to June 2004
ba04.mpr:	0.25000	0.0% Copied from ba03.mpr
ba05.mpr:	0.25000	0.0% Copied from ba04.mpr

FDGUR Federal dividend gross-up rate

DESCRIPTION

Dividends from Canadian Corporations (idivid) are multiplied by this proportion to calculate the taxable amount imidivt.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1.25000	-- Federal Income Tax 1988 - Line 120
ba89.mpr:	1.25000	0.0% Federal Income Tax 1989 - Line 120
ba90.mpr:	1.25000	0.0% Federal Income Tax 1990 - Line 120
ba91.mpr:	1.25000	0.0% Federal Income Tax 1991 - Line 120
ba92.mpr:	1.25000	0.0% Federal Income Tax 1992 - Line 120
ba93.mpr:	1.25000	0.0% Federal Income Tax 1993 - Line 120
ba94.mpr:	1.25000	0.0% Federal Income Tax 1994 - Line 120
ba95.mpr:	1.25000	0.0% Federal Income Tax 1995 - Line 120
ba96.mpr:	1.25000	0.0% Federal Income Tax 1996 - Line 120
ba97.mpr:	1.25000	0.0% Federal Income Tax 1997 - Line 120
ba98.mpr:	1.25000	0.0% Federal Income Tax 1998 - Line 120
ba99.mpr:	1.25000	0.0% Federal Income Tax 1999 - Line 120
ba00.mpr:	1.25000	0.0% Federal Income Tax 2000 - Line 120
ba01.mpr:	1.25000	0.0% Federal Income Tax 2001 - Line 120
ba02.mpr:	1.25000	0.0% Federal Income Tax 2002 - Line 120
ba03.mpr:	1.25000	0.0% Copied from ba02.mpr
ba04.mpr:	1.25000	0.0% Copied from ba03.mpr
ba05.mpr:	1.25000	0.0% Copied from ba04.mpr

FDTCR Federal dividend tax credit rate

DESCRIPTION

This is the proportion of taxable dividends received (imidivt) which will be given for the federal dividend tax credit (imfdtxc).

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.13333	-- Federal Income Tax 1988 - Schedule 1 & Line 502
ba89.mpr:	0.13333	0.0% Federal Income Tax 1989 - Schedule 1 & Line 502
ba90.mpr:	0.13333	0.0% Federal Income Tax 1990 - Schedule 1 & Line 502
ba91.mpr:	0.13333	0.0% Federal Income Tax 1991 - Schedule 1 & Line 502
ba92.mpr:	0.13333	0.0% Federal Income Tax 1992 - Schedule 1 & Line 502
ba93.mpr:	0.13333	0.0% Federal Income Tax 1993 - Schedule 1 & Line 502
ba94.mpr:	0.13333	0.0% Federal Income Tax 1994 - Schedule 1 & Line 502
ba95.mpr:	0.13333	0.0% Federal Income Tax 1995 - Schedule 1 & Line 502
ba96.mpr:	0.13333	0.0% Federal Income Tax 1996 - Schedule 1 & Line 502
ba97.mpr:	0.13333	0.0% Federal Income Tax 1997 - Line 425
ba98.mpr:	0.13333	0.0% Federal Income Tax 1998 - Line 425
ba99.mpr:	0.13333	0.0% Federal Income Tax 1999 - Line 425
ba00.mpr:	0.13333	0.0% Federal Income Tax 2000 - Line 425
ba01.mpr:	0.13333	0.0% Federal Income Tax 2001 - Line 425
ba02.mpr:	0.13333	0.0% Federal Income Tax 2002 - Line 425
ba03.mpr:	0.13333	0.0% Copied from ba02.mpr
ba04.mpr:	0.13333	0.0% Copied from ba03.mpr
ba05.mpr:	0.13333	0.0% Copied from ba04.mpr

FLVCMAX Maximum labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the federal labour sponsored funds tax credit (imlbtxc). The credit is derived as a proportion FLVCRT[prov] of the cost of the funds bought (idlbtgx) up to a maximum value FLVCMAX.

Note that in 1996, people who bought shares prior to March 6 could claim a 20% rate whereas shares bought afterwards had a 15% rate. In the model we simply use a 15% rate.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	700.00	-- Federal Income Tax 1988 - Line 424
ba89.mpr:	700.00	0.0% Federal Income Tax 1989 - Line 414
ba90.mpr:	700.00	0.0% Federal Income Tax 1990 - Line 414
ba91.mpr:	700.00	0.0% Federal Income Tax 1991 - Line 414
ba92.mpr:	1000.00	42.9% Federal Income Tax 1992 - Line 414
ba93.mpr:	1000.00	0.0% Federal Income Tax 1993 - Line 414
ba94.mpr:	1000.00	0.0% Federal Income Tax 1994 - Line 414
ba95.mpr:	1000.00	0.0% Federal Income Tax 1995 - Line 414
ba96.mpr:	525.00	-47.5% Federal Income Tax 1996 - Line 414
ba97.mpr:	525.00	0.0% Federal Income Tax 1997 - Line 414
ba98.mpr:	750.00	42.9% Federal Income Tax 1998 - Line 414
ba99.mpr:	750.00	0.0% Federal Income Tax 1999 - Line 414
ba00.mpr:	750.00	0.0% Federal Income Tax 2000 - Line 414
ba01.mpr:	750.00	0.0% Federal Income Tax 2001 - Line 414
ba02.mpr:	750.00	0.0% Federal Income Tax 2002 - Line 414
ba03.mpr:	750.00	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	750.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	750.00	0.0% Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

This is the rate for the federal labour sponsored funds tax credit (imlabtxc). The credit is derived as a proportion FLVCRT[prov] of the cost of the funds bought (idlabt看) up to a maximum value FLVCMAX.

Prior to 1988, the federal government provided a credit only if the province already such a program in place.

Note that in 1996, people who bought shares prior to March 6 could claim a 20% rate whereas shares bought afterwards had a 15% rate. In the model we simply use a 15% rate.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] Federal Income Tax 1988 - Line 424
0.20000		
0.20000		
0.20000		
0.20000		
0.20000		
0.20000		
0.20000		
0.20000		
0.20000		
0.20000		
0.20000		
ba89.mpr:	[Same]	Federal Income Tax 1989 - Line 414
ba90.mpr:	[Same]	Federal Income Tax 1990 - Line 414
ba91.mpr:	[Same]	Federal Income Tax 1991 - Line 414

ba92.mpr:	[Same]	Federal Income Tax 1992 - Line 414
ba93.mpr:	[Same]	Federal Income Tax 1993 - Line 414
ba94.mpr:	[Same]	Federal Income Tax 1994 - Line 414
ba95.mpr:	[Same]	Federal Income Tax 1995 - Line 414
ba96.mpr:	10 [Rows]	Federal Income Tax 1996 - Line 414
0.15000	-25.0%	
0.15000	-25.0%	
0.15000	-25.0%	
0.15000	-25.0%	
0.15000	-25.0%	
0.15000	-25.0%	
0.15000	-25.0%	
0.15000	-25.0%	
0.15000	-25.0%	
0.15000	-25.0%	
ba97.mpr:	[Same]	Federal Income Tax 1997 - Line 414
ba98.mpr:	[Same]	Federal Income Tax 1998 - Line 414
ba99.mpr:	[Same]	Federal Income Tax 1999 - Line 414
ba00.mpr:	[Same]	Federal Income Tax 2000 - Line 414
ba01.mpr:	[Same]	Federal Income Tax 2001 - Line 414
ba02.mpr:	[Same]	Federal Income Tax 2002 - Line 414
ba03.mpr:	[Same]	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

FNTCR Federal non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits. They are calculated separately and summed for a total credit.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txcalc	Calculate federal income tax
txhstr	Compute family-related deductions or credits
txinet	Compute net income
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.17000	-- Federal Income Tax 1988 - Line 338
ba89.mpr:	0.17000	0.0% Federal Income Tax 1989 - Line 338
ba90.mpr:	0.17000	0.0% Federal Income Tax 1990 - Line 338
ba91.mpr:	0.17000	0.0% Federal Income Tax 1991 - Line 338
ba92.mpr:	0.17000	0.0% Federal Income Tax 1992 - Line 338
ba93.mpr:	0.17000	0.0% Federal Income Tax 1993 - Line 338
ba94.mpr:	0.17000	0.0% Federal Income Tax 1994 - Line 338
ba95.mpr:	0.17000	0.0% Federal Income Tax 1995 - Line 338
ba96.mpr:	0.17000	0.0% Federal Income Tax 1996 - Line 338
ba97.mpr:	0.17000	0.0% Federal Income Tax 1997 - Line 338
ba98.mpr:	0.17000	0.0% Federal Income Tax 1998 - Line 338
ba99.mpr:	0.17000	0.0% Federal Income Tax 1999 - Line 338
ba00.mpr:	0.17000	0.0% Federal Income Tax 2000 - Line 338
ba01.mpr:	0.16000	-5.9% Federal Income Tax 2001 - Line 338
ba02.mpr:	0.16000	0.0% Federal Income Tax 2002 - Line 338
ba03.mpr:	0.16000	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.16000	0.0% Copied from ba03.mpr
ba05.mpr:	0.16000	0.0% Copied from ba04.mpr

FORAVGFLAG Database variable(foravg) activation flag

DESCRIPTION

When this parameter is set to 1, the imputed variable for Forward Averaging Amount (idforavg) is included in the calculation of Taxable Income (imitax). With a value of zero the variable is not included.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Federal Income Tax 1988 - Line 237
ba89.mpr:	1	-- Federal Income Tax 1989 - Line 237
ba90.mpr:	1	-- Federal Income Tax 1990 - Line 237
ba91.mpr:	1	-- Federal Income Tax 1991 - Line 237
ba92.mpr:	1	-- Federal Income Tax 1992 - Line 237
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 237
ba94.mpr:	1	-- Federal Income Tax 1994 - Line 237
ba95.mpr:	1	-- Federal Income Tax 1995 - Line 237
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 237
ba97.mpr:	1	-- Federal Income Tax 1997 - Line 237
ba98.mpr:	0	-- Federal Income Tax 1998 - no longer in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

FPTC Federal political contribution table [total donations,donation allowed]

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Source
ba88.mpr:	3	[Rows] Federal Income Tax 1988 - Line 410
	0 0 0.750	
	100 (75) 0.500	
	550 (300) 0.333	
ba89.mpr:	[Same]	Federal Income Tax 1989 - Line 410
ba90.mpr:	[Same]	Federal Income Tax 1990 - Line 410
ba91.mpr:	[Same]	Federal Income Tax 1991 - Line 410
ba92.mpr:	[Same]	Federal Income Tax 1992 - Line 410
ba93.mpr:	[Same]	Federal Income Tax 1993 - Line 410
ba94.mpr:	[Same]	Federal Income Tax 1994 - Line 410
ba95.mpr:	[Same]	Federal Income Tax 1995 - Line 410
ba96.mpr:	[Same]	Federal Income Tax 1996 - Line 410
ba97.mpr:	[Same]	Federal Income Tax 1997 - Line 410
ba98.mpr:	[Same]	Federal Income Tax 1998 - Line 410
ba99.mpr:	[Same]	Federal Income Tax 1999 - Line 410
ba00.mpr:	3	[Rows] Federal Income Tax 2000 - Line 410
	0 0 0.750	
	200 (150) 0.500	
	550 (325) 0.333	
ba01.mpr:	[Same]	Federal Income Tax 2001 - Line 410
ba02.mpr:	[Same]	Federal Income Tax 2002 - Line 410
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the maximum Federal Political Contribution Tax Credit that can be claimed.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	500.00	-- Federal Income Tax 1988, Line 410
ba89.mpr:	500.00	0.0% Federal Income Tax 1989, Line 410
ba90.mpr:	500.00	0.0% Federal Income Tax 1990, Line 410
ba91.mpr:	500.00	0.0% Federal Income Tax 1991, Line 410
ba92.mpr:	500.00	0.0% Federal Income Tax 1992, Line 410
ba93.mpr:	500.00	0.0% Federal Income Tax 1993 - Line 410
ba94.mpr:	500.00	0.0% Federal Income Tax 1994 - Line 410
ba95.mpr:	500.00	0.0% Federal Income Tax 1995 - Line 410
ba96.mpr:	500.00	0.0% Federal Income Tax 1996 - Line 410
ba97.mpr:	500.00	0.0% Federal Income Tax 1997 - Line 410
ba98.mpr:	500.00	0.0% Federal Income Tax 1998 - Line 410
ba99.mpr:	500.00	0.0% Federal Income Tax 1999 - Line 410
ba00.mpr:	500.00	0.0% Federal Income Tax 2000 - Line 410
ba01.mpr:	500.00	0.0% Federal Income Tax 2001 - Line 410
ba02.mpr:	500.00	0.0% Federal Income Tax 2002 - Line 410
ba03.mpr:	500.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0% Grown from ba04.mpr using NONE=1.0000

FSTCC

Federal sales tax credit amount for dependant

DESCRIPTION

This amount is claimable for the Federal Sales Tax Credit on behalf of each child under the age of 18 years.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	35.00	--	Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	50.00	42.9%	Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	70.00	40.0%	Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	100.00	42.9%	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	105.00	5.0%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	105.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	105.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	105.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	105.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	105.00	0.0%	Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	105.00	0.0%	Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	105.00	0.0%	The Budget Plan 2000 - page 217
ba00.mpr:	107.00	1.9%	GST/HST Calculation Sheet
ba01.mpr:	109.00	1.9%	GST/HST Calculation Sheet
ba02.mpr:	112.00	2.8%	GST/HST Calculation Sheet
ba03.mpr:	114.00	1.8%	GST/HST Calculation Sheet
ba04.mpr:	116.23	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	118.65	2.1%	Grown from ba04.mpr using CPI=1.020783

FSTCF

Federal sales tax credit amount for filer

DESCRIPTION

This parameter represents the basic Federal Sales Tax Credit claimable for the filer. The total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction (FSTCR) of family net income (head and spouse) exceeding the turndown level (FSTCL).

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	70.00	--	Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	100.00	42.9%	Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	140.00	40.0%	Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	190.00	35.7%	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	199.00	4.7%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	199.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	199.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	199.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	199.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	199.00	0.0%	Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	199.00	0.0%	Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	199.00	0.0%	The Budget Plan 2000 - page 217
ba00.mpr:	205.00	3.0%	GST/HST Calculation Sheet
ba01.mpr:	207.00	1.0%	GST/HST Calculation Sheet
ba02.mpr:	213.00	2.9%	GST/HST Calculation Sheet
ba03.mpr:	216.00	1.4%	GST/HST Calculation Sheet
ba04.mpr:	220.22	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	224.80	2.1%	Grown from ba04.mpr using CPI=1.020783

DESCRIPTION

The level of family net income above which the total family Federal Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income is included in the calculation of net income for this reduction. Social Assistance income includes federal and provincial Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and income from Provincial GIS supplementation programs.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	16000.00	--	Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	16000.00	0.0%	Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	18000.00	12.5%	Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	25215.00	40.1%	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	25921.00	2.8%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	25921.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	25921.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	25921.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	25921.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	25921.00	0.0%	Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	25921.00	0.0%	Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	25921.00	0.0%	The Budget Plan 2000 - page 217
ba00.mpr:	26284.00	1.4%	GST/HST Calculation Sheet
ba01.mpr:	26941.00	2.5%	GST/HST Calculation Sheet
ba02.mpr:	27749.00	3.0%	GST/HST Calculation Sheet

ba03.mpr:	28193.00	1.6%	GST/HST Calculation Sheet
ba04.mpr:	28744.46	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	29341.86	2.1%	Grown from ba04.mpr using CPI=1.020783

FSTCR Federal sales tax credit reduction rate

DESCRIPTION

The proportion of Family Net Income exceeding FSTCL used to reduce the total family Federal Sales Tax Credit.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.05000	-- Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	0.05000	0.0% Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	0.05000	0.0% Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	0.05000	0.0% GST Technical Paper Dec. 1989 page 30
ba92.mpr:	0.05000	0.0% Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	0.05000	0.0% Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	0.05000	0.0% Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	0.05000	0.0% Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	0.05000	0.0% Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	0.05000	0.0% Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	0.05000	0.0% Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	0.05000	0.0% 1999 Federal Budget - page 199
ba00.mpr:	0.05000	0.0% GST/HST Calculation Sheet
ba01.mpr:	0.05000	0.0% GST/HST Calculation Sheet
ba02.mpr:	0.05000	0.0% GST/HST Calculation Sheet
ba03.mpr:	0.05000	0.0% GST/HST Calculation Sheet
ba04.mpr:	0.05000	0.0% Copied from ba03.mpr
ba05.mpr:	0.05000	0.0% Copied from ba04.mpr

DESCRIPTION

The basic Federal Sales Tax Credit claimable on behalf of a spouse.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	70.00	--	Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	100.00	42.9%	Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	140.00	40.0%	Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	190.00	35.7%	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	199.00	4.7%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	199.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	199.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	199.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	199.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	199.00	0.0%	Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	199.00	0.0%	Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	199.00	0.0%	The Budget Plan 2000 - page 217
ba00.mpr:	205.00	3.0%	GST/HST Calculation Sheet
ba01.mpr:	207.00	1.0%	GST/HST Calculation Sheet
ba02.mpr:	213.00	2.9%	GST/HST Calculation Sheet
ba03.mpr:	216.00	1.4%	GST/HST Calculation Sheet
ba04.mpr:	220.22	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	224.80	2.1%	Grown from ba04.mpr using CPI=1.020783

DESCRIPTION

Three level parameters and three rate parameters are provided to calculate a one, two or three-stage Federal Surtax. Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Federal Income Tax 1988 - Schedule 1 & Line 510
ba89.mpr:	0.00	-- Federal Income Tax 1989 - Schedule 1 & Line 510
ba90.mpr:	0.00	-- Federal Income Tax 1990 - Schedule 1 & Line 510
ba91.mpr:	0.00	-- Federal Income Tax 1991 - Schedule 1 & Line 510
ba92.mpr:	0.00	-- Federal Income Tax 1992 - Schedule 1 & Line 510
ba93.mpr:	0.00	-- Federal Income Tax 1993 - Schedule 1 & Line 510
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2 (FSURL2) to calculate the second component of the surtax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	15000.00	--	Federal Income Tax 1989 - Schedule 1 & Line 510
ba90.mpr:	15000.00	0.0%	Federal Income Tax 1990 - Schedule 1 & Line 510
ba91.mpr:	12500.00	-16.7%	Federal Income Tax 1991 - Schedule 1 & Line 510
ba92.mpr:	12500.00	0.0%	Federal Income Tax 1992 - Schedule 1 & Line 510
ba93.mpr:	12500.00	0.0%	Federal Income Tax 1993 - Schedule 1 & Line 510
ba94.mpr:	12500.00	0.0%	Federal Income Tax 1994 - Schedule 1 & Line 510
ba95.mpr:	12500.00	0.0%	Federal Income Tax 1995 - Schedule 1 & Line 510
ba96.mpr:	12500.00	0.0%	Federal Income Tax 1996 - Schedule 1 & Line 510
ba97.mpr:	12500.00	0.0%	Federal Income Tax 1997 - Schedule 1 & Line 419
ba98.mpr:	12500.00	0.0%	Federal Income Tax 1998 - Schedule 1
ba99.mpr:	12500.00	0.0%	Federal Income Tax 1999 - Schedule 1
ba00.mpr:	15500.00	24.0%	Federal Income Tax 2000 - Schedule 1
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIM3=1.000000

DESCRIPTION

Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.03000	--	Federal Income Tax 1988 - Schedule 1 & Line 510
ba89.mpr:	0.04000	33.3%	Federal Income Tax 1989 - Schedule 1 & Line 510
ba90.mpr:	0.05000	25.0%	Federal Income Tax 1990 - Schedule 1 & Line 510
ba91.mpr:	0.05000	0.0%	Federal Income Tax 1991 - Schedule 1 & Line 510
ba92.mpr:	0.04500	-10.0%	Federal Income Tax 1992 - Schedule 1 & Line 510
ba93.mpr:	0.03000	-33.3%	Federal Income Tax 1993 - Schedule 1 & Line 510
ba94.mpr:	0.03000	0.0%	Federal Income Tax 1994 - Schedule 1 & Line 510
ba95.mpr:	0.03000	0.0%	Federal Income Tax 1995 - Schedule 1 & Line 510
ba96.mpr:	0.03000	0.0%	Federal Income Tax 1996 - Schedule 1 & Line 510
ba97.mpr:	0.03000	0.0%	Federal Income Tax 1997 - Schedule 1 & Line 419
ba98.mpr:	0.03000	0.0%	Federal Income Tax 1998 - Schedule 1
ba99.mpr:	0.01500	-50.0%	Federal Income Tax 1999 - Schedule 1
ba00.mpr:	0.00000	--	Federal Income Tax 2000 - Schedule 1
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2 (FSURL2) to calculate the second component of the surtax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.01500	-- Federal Income Tax 1989 - Schedule 1 & Line 510
ba90.mpr:	0.03000	100.0% Federal Income Tax 1990 - Schedule 1 & Line 510
ba91.mpr:	0.05000	66.7% Federal Income Tax 1991 - Schedule 1 & Line 510
ba92.mpr:	0.05000	0.0% Federal Income Tax 1992 - Schedule 1 & Line 510
ba93.mpr:	0.05000	0.0% Federal Income Tax 1993 - Schedule 1 & Line 510
ba94.mpr:	0.05000	0.0% Federal Income Tax 1994 - Schedule 1 & Line 510
ba95.mpr:	0.05000	0.0% Federal Income Tax 1995 - Schedule 1 & Line 510
ba96.mpr:	0.05000	0.0% Federal Income Tax 1996 - Schedule 1 & Line 510
ba97.mpr:	0.05000	0.0% Federal Income Tax 1997 - Schedule 1 & Line 419
ba98.mpr:	0.05000	0.0% Federal Income Tax 1998 - Schedule 1
ba99.mpr:	0.05000	0.0% Federal Income Tax 1999 - Schedule 1
ba00.mpr:	0.05000	0.0% Federal Income Tax 2000 - Schedule 1
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

FSURTRMX Maximum federal surtax reduction

DESCRIPTION

This represents the maximum value of the Federal Surtax Reduction.

Note that when the surtax reduction is being phased in or out at 50%, the maximum value as well as the reduction rate (FSURTRRR) should be half the value as printed on the tax form.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	125.00	-- Federal Income Tax 1998 - Schedule 1
ba99.mpr:	125.00	0.0% Federal Income Tax 1999 (there is a 50% phase out)
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

FSURTRRL Federal surtax reduction reduction level

DESCRIPTION

The Federal Surtax Reduction is reduced by a proportion (FSURTRRR) of Basic Federal Tax (imbft) exceeding this level.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	8333.00	-- Federal Income Tax 1998 - Schedule 1
ba99.mpr:	8333.00	0.0% Federal Income Tax 1999 - Schedule 1
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

FSURTRRR Federal surtax reduction reduction rate

DESCRIPTION

The Federal Surtax Reduction is reduced by this proportion (FSURTRRR) of Basic Federal Tax (imbft) exceeding the level (FSURTRRL).

Note that when the surtax reduction is being phased in or out at 50%, this reduction rate as well as the maximum value (FSURTRMX) should be half the value as printed on the tax form.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.03000	-- Federal Income Tax 1998 - Schedule 1
ba99.mpr:	0.03000	0.0% Federal Income Tax 1999 (there is a 50% phase out)
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr

ba05.mpr: 0.00000 -- Not in effect

FTX Federal tax table [taxable income,basic federal tax]

DESCRIPTION

This table represents the Federal tax curve. The first column represents Taxable Income, the second represents the amount of Basic Federal Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

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

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Federal Income Tax 1988 - Schedule 1
0	0 0.170	
27500	(4675) 0.260	
55000	(11825) 0.290	
ba89.mpr: 3	[Rows]	Federal Income Tax 1989 - Schedule 1
0	0 0.170	
27803	(4727) 0.260	
55605	(11955) 0.290	
ba90.mpr: 3	[Rows]	Federal Income Tax 1990 - Schedule 1
0	0 0.170	
28275	(4807) 0.260	
56550	(12158) 0.290	
ba91.mpr: 3	[Rows]	Federal Income Tax 1991 - Schedule 1
0	0 0.170	
28784	(4893) 0.260	

57568	(12377)	0.290	
ba92.mpr:	3	[Rows]	Federal Income Tax 1992 - Schedule 1
	0	0	0.170
29590	(5030)	0.260	
59180	(12724)	0.290	
ba93.mpr:		[Same]	Federal Income Tax 1993 - Schedule 1
ba94.mpr:		[Same]	Federal Income Tax 1994 - Schedule 1
ba95.mpr:		[Same]	Federal Income Tax 1995 - Schedule 1
ba96.mpr:		[Same]	Federal Income Tax 1996 - Schedule 1
ba97.mpr:		[Same]	Federal Income Tax 1997 - Schedule 1
ba98.mpr:		[Same]	Federal Income Tax 1998 - Schedule 1
ba99.mpr:		[Same]	Federal Income Tax 1999 - Schedule 1
ba00.mpr:	3	[Rows]	Federal Income Tax 2000 - Schedule 1
	0	0	0.170
30004	(5101)	0.250	
60009	(12602)	0.290	
ba01.mpr:	4	[Rows]	Federal Income Tax 2001 - Schedule 1
	0	0	0.160
30754	(4921)	0.220	
61509	(11687)	0.260	
100000	(21694)	0.290	
ba02.mpr:	4	[Rows]	Federal Income Tax 2002 - Schedule 1
	0	0	0.160
31677	(5068)	0.220	
63354	(12037)	0.260	
103000	(22345)	0.290	
ba03.mpr:	4	[Rows]	Payroll Deductions Formulas 2003 - T4127
	0	0	0.160
32183	(5149)	0.220	
64368	(12230)	0.260	
104648	(22703)	0.290	
ba04.mpr:	4	[Rows]	Federal Economic Statement 2000 - p.98, with CPI 2.4
	0	0	0.160
35000	(5600)	0.220	
70000	(13300)	0.260	
113804	(24689)	0.290	
ba05.mpr:	4	[Rows]	Grown from ba04.mpr using CPI=1.020783
	0	0	0.160
35727	(5716)	0.220	
71455	(13576)	0.260	
116169	(25202)	0.290	

FXVFLAG Read FAMEX expenditure vector file

DESCRIPTION

When this flag is set to 1, expenditure totals and commodity tax simulations are performed.

The default value for FXVFLAG is 1.

GFADDDED Growth Factor: Additional deductions from net income (256)

DESCRIPTION

The value for Additional Deductions from Net Income (idaddded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFALEXP Growth Factor: Other allowable employment expenses (229)

DESCRIPTION

During database adjustment, the database value for Other Allowable Employment Expenses (idalexp) is always multiplied by this value.

GFCAPGEX Growth Factor: Capital gains exemptions (254)

DESCRIPTION

The value for Capital Gains Exemptions (idcapgex) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCARRY Growth Factor: Carrying charges (221)

DESCRIPTION

During database adjustment, the database value for Carrying Charges (idcarry) is always multiplied by this value.

GFC CET Growth Factor: Child care expenses associated with child

DESCRIPTION

During database adjustment, , the database value of household expenditure on Child Care (idccet) is always multiplied by this factor.

GFC CETT Growth Factor: Child care expenses (Limit A, Form T778)

DESCRIPTION

The value for Child Care Expenses (idccett) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFC GLESS Growth Factor: TCG Less Cap Gains Ded on Cap Prop Gifts

DESCRIPTION

The value for the value of taxable capital gains minus the capital gains deduction on gifts of capital property (idcgless) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFC CHARIT Growth Factor: Charitable donations (340)

DESCRIPTION

During database adjustment, the database value for Charitable Donations (idcharit) is always multiplied by this value. This, combined with new weights, allows data from the base year to represent current year values.

GFCLOSS Growth Factor: Allowable other years capital loss (253)

DESCRIPTION

During database adjustment, the database value for Previous Years Capital Losses (idccloss) is always multiplied by this value.

GFCPP65 Growth Factor: CPP for age 65

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 65 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 65 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP66 Growth Factor: CPP for age 66

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 66 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 66 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP67 Growth Factor: CPP for age 67

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 67 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 67 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP68 Growth Factor: CPP for age 68

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 68 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 68 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP69 Growth Factor: CPP for age 69

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 69 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 69 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP70 Growth Factor: CPP for age 70

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 70 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 70 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP71 Growth Factor: CPP for age 71

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 71 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 71 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP72 Growth Factor: CPP for age 72

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 72 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 72 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP73 Growth Factor: CPP for age 73

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 73 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 73 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP74 Growth Factor: CPP for age 74

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 74 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 74 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP75 Growth Factor: CPP for age 75

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 75 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 75 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPG75 Growth Factor: CPP for age > 75

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 76 or over. During database adjustment, the database value for CPP/QPP Benefits for individuals over age 75 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPL65 Growth Factor: CPP for age < 65

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 64 or younger. During database adjustment, the database value for CPP/QPP Benefits for individuals under age 65 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCQP Adjustment Factor: CPP/QPP contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household CPP/QPP Contributions (fxcqp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDALIMO Growth Factor: Alimony paid (220)

DESCRIPTION

The value for Alimony Paid (iddalimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDISOTH Growth Factor: Disability amount for dependants (318)

DESCRIPTION

The value for Disability Amount for Dependants (iddisoth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDISSLF Growth Factor: Disability amount for self (316)

DESCRIPTION

The value for Disability Amount for Self (iddisslf) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDUES Growth Factor: Union and professional dues (212)

DESCRIPTION

During database adjustment, the database value for the Deduction for Professional and Union Dues (imputed from T1 records, iddues) is always multiplied by this value.

GFEMPLO Growth Factor: Employee home relocation loan dedn (248)

DESCRIPTION

The value for Employee Home Relocation Loan Deduction (idemplo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFEXPLOR Growth Factor: Exploration and development expenses (224)

DESCRIPTION

The value for Exploration and Development Expenses (idexplor) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFFABD Adjustment Factor: Account balancing difference

DESCRIPTION

When CTFLAG is set to 1, the database value of household Account Balancing Difference (fxfabd) is always multiplied by this factor.

GFFDSFT Growth Factor: Foreign tax credit applied to surtax (511)

DESCRIPTION

This growth factor is used to adjust the new database variable idfdsft.

GFFMX Adjustment Factor: consumer expenditure categories [commodity]

DESCRIPTION

This factor is used in conjunction with commodity tax modeling. There exist some known discrepancies in consumer expenditure categories between the FAMEX and other reliable data sources. This factor has been provided to adjust the FAMEX levels up or down to reduce the differences in the following important commodity tax areas:

0. Food and Non-alcoholic Beverages
1. Alcoholic Beverages
2. Tobacco products
3. Men's & Boy's Clothing
4. Men's and boy's clothing repair & alteration
5. Women's and children's clothing
6. Women's clothing, repair & alteration
7. Footwear
8. Shoe repair
9. Gross imputed rent
10. Gross rent paid
11. Other shelter expenses
12. Electricity
13. Natural gas
14. Other fuels
15. Furniture and floor covering
16. Upholstery and furniture repairs

17. Household appliances
18. Household equipment repairs
19. Semi-durable household furnishings
20. Non-durable household supplies
21. Domestic and child care services
22. Other household services
23. Medical care
24. Hospital care and the like
25. Accident and sickness insurance
26. Drugs and pharmaceutical products
27. New and used (net) motor vehicles
28. Motor vehicles parts and accessories
29. Motor vehicle repairs
30. Motor fuels and lubricants
31. Other motor vehicle related services
32. Purchased transportation
33. Communications
34. Recreation, sporting and camping equip.
35. Recreation equipment repair and rentals
36. Reading and entertainment supplies
37. Recreational services
38. Educational and cultural services
39. Jewelry and watches
40. Jewelry and watch repair
41. Leather goods & other personal effects
42. Toilet articles and cosmetics
43. Personal care
44. Restaurants and accommodation services
45. Financial, legal & other services
46. Operating expenditures of non-profit org.
47. Net expenditure abroad

GFFOMR Adjustment Factor: Other money receipts

DESCRIPTION

When CTFLAG is set to 1, the database value of household Other Money Receipts (fxfomr) is always multiplied by this factor.

GFFORAVG Growth Factor: Forward averaging amount withdrawal (237)

DESCRIPTION

The value for Forward Averaging Amount Withdrawal (idforavg) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFFORINC Growth Factor: Net foreign income (508)

DESCRIPTION

The value for Net Foreign Income (idforinc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFFORTX Growth Factor: Foreign tax paid (507)

DESCRIPTION

The value for Foreign Tax Paid (idfortx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGIFTS Growth Factor: Gifts to Canada/provinces/culture (342)

DESCRIPTION

The value for Gifts to Canada/Provinces/Culture (idgifts) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGSTREB Growth Factor: GST rebate (457)

DESCRIPTION

The value for GST rebate (457) (idgstreb) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGVPEN Adjustment Factor: Government pension plan contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Government Pension Plan Contributions (fxgvpen) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFHOMSTU Growth Factor: College residence/resident homeowner assistance (558)

DESCRIPTION

The value for College Residence/Resident Homeowner Assistance (idhomstu) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIALIMO Growth Factor: Alimony Income

DESCRIPTION

The value for Alimony income received (idialimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFICAPG Growth Factor: Capital gains (actual) (127 * 1.5)

DESCRIPTION

During database adjustment, the database value for Capital Gains/Losses (idicapg) is always multiplied by this value.

GFIDIV Growth Factor: Dividend income (actual) (120 / 1.5)

DESCRIPTION

During database adjustment, the database value for Dividends (idivid) is always multiplied by this value.

GFIEMP Growth Factor: Employment income [province,sex]

DESCRIPTION

This Vector allows the growth of Employment Income (idiemp). This is a two dimensional parameter indexed by province and sex of worker.

Users should note that when using the UI and TX standard algorithms together the values of GFIEMP are applied using different algorithms.

GFIINT Growth Factor: Interest income (121)

DESCRIPTION

During database adjustment, the database value for Interest Income (idiint) is always multiplied by this value.

GFILOSS Growth Factor: Business investment losses (217)

DESCRIPTION

During database adjustment, the database value for Investment Losses (idiloss) is always multiplied by this value.

GFINOGV Growth Factor: Other government income (non-taxable)

DESCRIPTION

During database adjustment, the database value for Non-taxable Other Government Income (idinogv) is always multiplied by this value.

GFINOTH Growth Factor: Other money income (non-taxable)

DESCRIPTION

During database adjustment, the database value for Non-taxable Other Income (idinoth) is always multiplied by this value.

GFINTAX Adjustment Factor: Income taxes

DESCRIPTION

When CTFLAG is set to 1, the database value of household Income Taxes (fxintax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIOINV Growth Factor: Other investment income with net rental

DESCRIPTION

During database adjustment, the database value for Other Investment Income (idioinv) is always multiplied by this value.

GFIPAC Adjustment Factor: Life insurance premiums and annuity contributions

DESCRIPTION

The value for Life Insurance Premiums and Annuity Contributions (fxipac) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIPENS Growth Factor: Pension income (115)

DESCRIPTION

During database adjustment, the database value for Pension Income (idipens) is always multiplied by this value.

GFISA Growth Factor: Social assistance income

DESCRIPTION

During database adjustment, the database value for Social Assistance (idisa) is always multiplied by this value.

GFISEFM Growth Factor: Self-employed income - farming

DESCRIPTION

During database adjustment, the database value for Self-employed Farm Income (idisefm) is always multiplied by this value.

GFISENF Growth Factor: Self-employed income - non-farming

DESCRIPTION

During database adjustment, the database value for Self-employed Non-farm Income (idisenf) is always multiplied by this growth factor.

GFITC Growth Factor: Federal investment tax credits (412)

DESCRIPTION

During database adjustment, the database value for Federal Investment Tax Credit (iditc) is always multiplied by this value.

GFITOGV Growth Factor: Other government income (taxable)

DESCRIPTION

During database adjustment, the database value for Taxable Other Government Income (iditogv) is always multiplied by this value.

GFITOTH Growth Factor: Other non-government income (taxable)

DESCRIPTION

During database adjustment, the database value for Taxable Other Income (iditoth) is always multiplied by this value.

GFITRRSP Growth Factor: Taxable RRSP withdrawals

DESCRIPTION

The value for Taxable RRSP withdrawals (iditrrsp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIVETP Growth Factor: Veterans Pensions

DESCRIPTION

The value for Veterans pensions and allowances (idivetp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIWORKC Growth Factor: Worker's compensation

DESCRIPTION

The value for Workers compensation benefits (idiworkc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFLABTXG Growth Factor: Labour funds tax credit (414)

DESCRIPTION

The value for the Labour Funds Tax Credit (idlabtxg) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMEDGRO Growth Factor: Medical expenses, gross (330)

DESCRIPTION

The value for Gross Medical Expenses (idmedgro) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMINCAR Growth Factor: Minimum tax carryover (504)

DESCRIPTION

The value for Minimum Tax Carryover (idmincar) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMOVEXP Growth Factor: Imputed moving expenses (219)

DESCRIPTION

The value for Imputed Moving Expenses (idmovexp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMSCHPD Growth Factor: Manitoba school taxes paid

DESCRIPTION

The value for Manitoba school taxes paid (idmschpd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFNCAL Adjustment Factor: Net change in assets and liabilities

DESCRIPTION

When CTFLAG is set to 1, the database value of Net Change in Assets and Liabilities (Savings) (fxncal) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFNCLOS Growth Factor: Allowable other years non-capital loss (252)

DESCRIPTION

During database adjustment, the database value for Other Years Non-Capital Losses (idnclos) is always multiplied by this value.

GFNES Adjustment Factor: Not elsewhere stated

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditures not included in other defined expenditure Categories (fxnes) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFNORTH Growth Factor: Northern deductions (255)

DESCRIPTION

The value for Northern Deductions (idnorth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFOTHDED Growth Factor: Other deductions from total income (232)

DESCRIPTION

The value for Other Deductions from Total Income (idothded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFOTHPE Growth Factor: Other dependant exemptions (305)

DESCRIPTION

During database adjustment, the database value for Other Personal Exemptions (idothpe) is always multiplied by this value.

GFPARTLO Growth Factor: Limited partnership losses (251)

DESCRIPTION

The value for Limited Partnership Losses (idpartlo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPOLCON Growth Factor: Federal political contributions (409)

DESCRIPTION

The value for Federal Political Contributions (idpolcon) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPROPTX Growth Factor: Net property taxes paid (556)

DESCRIPTION

The value Net Property Taxes Paid (idproptx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPRTAX Adjustment Factor: Property tax

DESCRIPTION

When CTFLAG is set to 1, the database value of household Property Tax (fxprtax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPRVFTC Growth Factor: Provincial foreign tax credit (Form T2036)

DESCRIPTION

The value for the Provincial Foreign Tax Credit (idprvftc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPVPOL Growth Factor: Provincial political contributions (565)

DESCRIPTION

The value for Provincial Political Contributions (idprvpol) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPVPEN Adjustment Factor: Private pension plan contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Private Pension Plan Contributions (fxpvpen) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRECOM Adjustment Factor: Real estate commissions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Real Estate Commissions (fxrecom) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRENTPD Growth Factor: Total rental payments (555)

DESCRIPTION

The value for Total Rental Payments (idrentpd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRFEES Adjustment Factor: Registration and license fees

DESCRIPTION

When CTFLAG is set to 1, the database value of household Registration and License Fees (fxrfees) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRPP Growth Factor: Registered pension plan contributions (207)

DESCRIPTION

During database adjustment, the database value for RPP Contributions (idrpp) is always multiplied by this value.

GFRRSP Growth Factor: RRSP contributions (208)

DESCRIPTION

During database adjustment, the database T1 imputed value for RRSP Contributions (idrresp) is always multiplied by this value.

GFRRSPT Adjustment Factor: Total RRSP contributions (FAMEX)

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on Registered Retirement Savings Plans as reported in the FAMEX survey (fxrrspt) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFSAURED Growth Factor: Predicted benefits from Social Assistance

DESCRIPTION

The value for Predicted amount of SA received (idsapred) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFCQP Growth Factor: SCF CPP

DESCRIPTION

The value for SCF Canada and Quebec pension plans (idscfcqp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFCTC Growth Factor: Child tax credit

DESCRIPTION

The value for Child Tax Credits (idscfctc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFFTC Growth Factor: Federal tax credit

DESCRIPTION

The value for the Federal Tax Credit (idscfftc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFINT Growth Factor: SCF interest income

DESCRIPTION

The value for SCF interest income (idscfint) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFOAS Growth Factor: Old age security

DESCRIPTION

The value for Old Age Security (idscfoas) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFPTC Growth Factor: SCF provincial tax credits

DESCRIPTION

The value for Provincial tax credits as reported on SCF (idscfptc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFSA Growth Factor: SCF social assistance

DESCRIPTION

The value for SCF social assistance (idscfssa) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSCFUIB Growth Factor: Unemployment insurance benefits

DESCRIPTION

The value for Unemployment Insurance Benefits (idscfuib) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSTKDED Growth Factor: Stock option deduction (249)

DESCRIPTION

The value for the Stock Option Deduction (idstkded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTPTAX Adjustment Factor: Transfer of property taxes

DESCRIPTION

When CTFLAG is set to 1, the database value of household Transfer of Property Taxes (fxtptax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTUITN Growth Factor: Tuition fees (320)

DESCRIPTION

During database adjustment, the database value for Tuition Fees (idtuin) is always multiplied by this value.

GFUIC Adjustment Factor: UI contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on Unemployment Insurance Contributions (fxuic) is always multiplied by this factor.

GFUIPRED Growth Factor: Predicted benefits from UI

DESCRIPTION

The value for Predicted amount of UI received (iduipred) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GISBE1 Breakeven for GIS one pensioner couple

DESCRIPTION

GISBE1 represents the level of family income at which the GIS benefits of a pensioner married to a non-pensioner have been reduced to exactly zero. This is a derived parameter calculated in mpc.c. The figure is calculated as a fixed relationship to other input parameters as follows.

$$\text{GISBE1} = \text{MP.BGISS} / \text{MP.GISRRM} + \text{MP.BOAS} + \text{MP.GISRLS};$$

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits

GISBE2 Breakeven for GIS/SPA couple

DESCRIPTION

This is a derived parameter calculated in mpc.c. GISBE2 represents the level of family income at which the combined GIS and SPA benefits of a pensioner married to a SPA recipient have been reduced to exactly zero.

$$\text{GISBE2} = (\text{MP.BGISM} * 2) / (\text{MP.GISRRM} * 2) + \text{MP.BOAS} / \text{MP.SPAOASRR} + \text{MP.GISRLM}$$

CROSS REFERENCE

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

GISCT GIS take-up rate: pensioner couple by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of a married two OAS pensioner family applying for the Guaranteed Income Supplement. These probabilities are applied only when the parameter GISTURFLAG is set to 1.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Special Tabulation
0	0.528 (0.0002)	
987	0.704 (0.0002)	
2563	1.000 (0.0002)	
ba89.mpr: 3	[Rows]	Special Tabulation
0	0.528 (0.0002)	
1036	0.704 (0.0002)	
2690	1.000 (0.0002)	
ba90.mpr: 3	[Rows]	Special Tabulation
0	0.528 (0.0002)	

1086 0.704 (0.0002)
 2820 1.000 (0.0002)
 ba91.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0002)
 1146 0.704 (0.0002)
 2977 1.000 (0.0002)
 ba92.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0002)
 1164 0.704 (0.0002)
 3022 1.000 (0.0002)
 ba93.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1185 0.704 (0.0002)
 3077 1.000 (0.0002)
 ba94.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1187 0.704 (0.0002)
 3083 1.000 (0.0002)
 ba95.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1212 0.704 (0.0002)
 3149 1.000 (0.0002)
 ba96.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1232 0.704 (0.0002)
 3201 1.000 (0.0002)
 ba97.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1252 0.704 (0.0001)
 3252 1.000 (0.0001)
 ba98.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1264 0.704 (0.0001)
 3282 1.000 (0.0001)
 ba99.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1286 0.704 (0.0001)
 3340 1.000 (0.0001)
 ba00.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1321 0.704 (0.0001)
 3430 1.000 (0.0001)
 ba01.mpr: 3 [Rows] Special Tabulation
 0 0.528 (0.0001)
 1354 0.704 (0.0001)
 3518 1.000 (0.0001)

```

ba02.mpr: 3      [Rows] Special Tabulation
           0 0.528 (0.0001)
           1369 0.704 (0.0001)
           3557 1.000 (0.0001)
ba03.mpr: 3      [Rows] Grown from ba02.mpr using CPI=1.031092
           0 0.528 (0.0001)
           1412 0.704 (0.0001)
           3668 1.000 (0.0001)
ba04.mpr: 3      [Rows] Grown from ba03.mpr using CPI=1.019560
           0 0.528 (0.0001)
           1440 0.704 (0.0001)
           3740 1.000 (0.0001)
ba05.mpr: 3      [Rows] Grown from ba04.mpr using CPI=1.020783
           0 0.528 (0.0001)
           1470 0.704 (0.0001)
           3818 1.000 (0.0001)

```

GISFLAG Federal GIS/SPA/ESPA flag

DESCRIPTION

When this parameter is assigned a value of 1, the GIS function is executed and Federal Guaranteed Income Supplement (imigis), Spouses Allowance and Extended Spouses Allowance (imispa) are calculated. With a value of 0, they are not. This parameter will automatically be set to 0 if the OASFLAG parameter is not set to 1.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Program implemented since 1967 and 1975
ba89.mpr: 1	--	Program implemented since 1967 and 1975

ba90.mpr:	1	--	Program implemented since 1967 and 1975
ba91.mpr:	1	--	Program implemented since 1967 and 1975
ba92.mpr:	1	--	Program implemented since 1967 and 1975
ba93.mpr:	1	--	Program implemented since 1967 and 1975
ba94.mpr:	1	--	Program implemented since 1967 and 1975
ba95.mpr:	1	--	Program implemented since 1967 and 1975
ba96.mpr:	1	--	Program implemented since 1967 and 1975
ba97.mpr:	1	--	Program implemented since 1967 and 1975
ba98.mpr:	1	--	Program implemented since 1967 and 1975
ba99.mpr:	1	--	Program implemented since 1967 and 1975
ba00.mpr:	1	--	Program implemented since 1967 and 1975
ba01.mpr:	1	--	Program implemented since 1967 and 1975
ba02.mpr:	1	--	Program implemented since 1967 and 1975
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

GISOASFLAG 1984 GIS top-up to OAS residence shortfall flag

DESCRIPTION

When GISOASFLAG is set to one the maximum GIS benefit for recipients of partial OAS will be increased by the difference between actual and maximum OAS benefits. This corresponds to the change in the OAS/GIS system of October 1984. (Note: While the meaning of this parameter has not changed the detailed description of it was left out of the original documentation)

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- To Calculate GIS for Immigrants
ba89.mpr:	1	-- To Calculate GIS for Immigrants

ba90.mpr:	1	--	To Calculate GIS for Immigrants
ba91.mpr:	1	--	To Calculate GIS for Immigrants
ba92.mpr:	1	--	To Calculate GIS for Immigrants
ba93.mpr:	1	--	To Calculate GIS for Immigrants
ba94.mpr:	1	--	To Calculate GIS for Immigrants
ba95.mpr:	1	--	To Calculate GIS for Immigrants
ba96.mpr:	1	--	To Calculate GIS for Immigrants
ba97.mpr:	1	--	To Calculate GIS for Immigrants
ba98.mpr:	1	--	To Calculate GIS for Immigrants
ba99.mpr:	1	--	To Calculate GIS for immigrants
ba00.mpr:	1	--	To Calculate GIS for Immigrants
ba01.mpr:	1	--	To Calculate GIS for Immigrants
ba02.mpr:	1	--	To Calculate GIS for Immigrants
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

GISOT GIS take-up rate: one pensioner couple by benefit level
[benefit,rate]

DESCRIPTION

The probability by GIS benefit level group of applying for the Guaranteed Income Supplement for a married OAS pensioner whose spouse is not eligible for OAS, GIS or SPA. These probabilities are applied only when GISTURFLAG is set to 1.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Special Tabulation
0	1.000 (0.0000)	
3431	1.000 (0.0000)	

4462 1.000 (0.0000)
 ba89.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 3601 1.000 (0.0000)
 4683 1.000 (0.0000)
 ba90.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 3774 1.000 (0.0000)
 4910 1.000 (0.0000)
 ba91.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 3985 1.000 (0.0000)
 5183 1.000 (0.0000)
 ba92.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 4046 1.000 (0.0000)
 5262 1.000 (0.0000)
 ba93.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 4118 1.000 (0.0000)
 5357 1.000 (0.0000)
 ba94.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 4126 1.000 (0.0000)
 5367 1.000 (0.0000)
 ba95.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 4215 1.000 (0.0000)
 5483 1.000 (0.0000)
 ba96.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 4284 1.000 (0.0000)
 5573 1.000 (0.0000)
 ba97.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 4353 1.000 (0.0000)
 5662 1.000 (0.0000)
 ba98.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 4393 1.000 (0.0000)
 5715 1.000 (0.0000)
 ba99.mpr: 3 [Rows] Special Tabulation
 0 1.000 (0.0000)
 4470 1.000 (0.0000)
 5815 1.000 (0.0000)
 ba00.mpr: 3 [Rows] Special Tabulation

0	1.000	(0.0000)	
4592	1.000	(0.0000)	
5972	1.000	(0.0000)	
ba01.mpr:	3	[Rows]	Special Tabulation
0	1.000	(0.0000)	
4709	1.000	(0.0000)	
6125	1.000	(0.0000)	
ba02.mpr:	3	[Rows]	Special Tabulation
0	1.000	(0.0000)	
4762	1.000	(0.0000)	
6193	1.000	(0.0000)	
ba03.mpr:	3	[Rows]	Grown from ba02.mpr using CPI=1.031092
0	1.000	(0.0000)	
4910	1.000	(0.0000)	
6386	1.000	(0.0000)	
ba04.mpr:	3	[Rows]	Grown from ba03.mpr using CPI=1.019560
0	1.000	(0.0000)	
5006	1.000	(0.0000)	
6511	1.000	(0.0000)	
ba05.mpr:	3	[Rows]	Grown from ba04.mpr using CPI=1.020783
0	1.000	(0.0000)	
5110	1.000	(0.0000)	
6646	1.000	(0.0000)	

GISRLM Basic GIS reduction level: married pensioners

DESCRIPTION

The level of previous year annual family income above which the GIS starts to be paid at a reduced rate for a married OAS pensioner whose spouse is also an OAS pensioner.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	48.00	--	Redbook, 1988 Edition
ba89.mpr:	48.00	0.0%	Redbook, 1989 Edition
ba90.mpr:	48.00	0.0%	Redbook, 1991 Edition, p. X7
ba91.mpr:	48.00	0.0%	Redbook, 1991 Edition, p. X7
ba92.mpr:	48.00	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	48.00	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	48.00	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba98.mpr:	48.00	0.0%	Redbook, 1998 Edition, p. X.7
ba99.mpr:	48.00	0.0%	Redbook, 1998 Edition - Page X7a.
ba00.mpr:	48.00	0.0%	Redbook, 1998 Edition, p. X.7
ba01.mpr:	48.00	0.0%	Old Age Security Act
ba02.mpr:	48.00	0.0%	Old Age Security Act, Section 10 and Regulations
ba03.mpr:	48.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	48.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	48.00	0.0%	Grown from ba04.mpr using NONE=1.0000

GISRLS Basic GIS reduction level: single pensioners

DESCRIPTION

The level of previous year annual income of a single OAS pensioner above which the GIS starts to be paid at a reduced rate.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	24.00	-- Redbook, 1988 Edition
ba89.mpr:	24.00	0.0% Redbook, 1989 Edition
ba90.mpr:	24.00	0.0% Redbook, 1991 Edition, p. X7
ba91.mpr:	24.00	0.0% Redbook, 1991 Edition, p. X7
ba92.mpr:	24.00	0.0% Redbook, 1992 Edition, p. X7
ba93.mpr:	24.00	0.0% Redbook, 1993 Edition, p. X7
ba94.mpr:	24.00	0.0% Redbook, 1994 Edition, p. X.7
ba95.mpr:	24.00	0.0% Redbook, 1996 Edition, p. X.7
ba96.mpr:	24.00	0.0% Redbook, 1996 Edition, p. X.7
ba97.mpr:	24.00	0.0% Redbook, 1996 Edition, p. X.7
ba98.mpr:	24.00	0.0% Redbook, 1998 Edition, p. X.7
ba99.mpr:	24.00	0.0% Redbook, 1998 Edition - Page X7.
ba00.mpr:	24.00	0.0% Redbook, 1998 Edition, p. X.7
ba01.mpr:	24.00	0.0% Old Age Security Act
ba02.mpr:	24.00	0.0% Old Age Security Act, Section 10 and Regulations
ba03.mpr:	24.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	24.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	24.00	0.0% Grown from ba04.mpr using NONE=1.0000

GISRRM Basic GIS reduction rate: married pensioners

DESCRIPTION

Guaranteed Income Supplement reduction rate for married pensioners.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.25000	-- Redbook, 1988 Edition
ba89.mpr:	0.25000	0.0% Redbook, 1989 Edition
ba90.mpr:	0.25000	0.0% Redbook, 1991 Edition, p. X7
ba91.mpr:	0.25000	0.0% Redbook, 1991 Edition, p. X7
ba92.mpr:	0.25000	0.0% Redbook, 1992 Edition, p. X7
ba93.mpr:	0.25000	0.0% Redbook, 1993 Edition, p. X7
ba94.mpr:	0.25000	0.0% Redbook, 1994 Edition, p. X.7
ba95.mpr:	0.25000	0.0% Redbook, 1996 Edition, p. X.7
ba96.mpr:	0.25000	0.0% Redbook, 1996 Edition, p. X.7
ba97.mpr:	0.25000	0.0% Redbook, 1996 Edition, p. X.7
ba98.mpr:	0.25000	0.0% Redbook, 1998 Edition, p. X.7
ba99.mpr:	0.25000	0.0% Redbook, 1998 Edition - Page X7.
ba00.mpr:	0.25000	0.0% Redbook, 1998 Edition, p. X.7
ba01.mpr:	0.25000	0.0% Old Age Security Act
ba02.mpr:	0.25000	0.0% Old Age Security Act, Section 10 and Regulations
ba03.mpr:	0.25000	0.0% Copied from ba02.mpr
ba04.mpr:	0.25000	0.0% Copied from ba03.mpr
ba05.mpr:	0.25000	0.0% Copied from ba04.mpr

GISRRS Basic GIS reduction rate: single pensioners

DESCRIPTION

Guaranteed Income Supplement reduction rate for single pensioners.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.50000	-- Redbook, 1988 Edition
ba89.mpr:	0.50000	0.0% Redbook, 1989 Edition
ba90.mpr:	0.50000	0.0% Redbook, 1991 Edition, p. X7
ba91.mpr:	0.50000	0.0% Redbook, 1991 Edition, p. X7
ba92.mpr:	0.50000	0.0% Redbook, 1992 Edition, p. X7
ba93.mpr:	0.50000	0.0% Redbook, 1993 Edition, p. X7
ba94.mpr:	0.50000	0.0% Redbook, 1994 Edition, p. X.7
ba95.mpr:	0.50000	0.0% Redbook, 1996 Edition, p. X.7
ba96.mpr:	0.50000	0.0% Redbook, 1996 Edition, p. X.7
ba97.mpr:	0.50000	0.0% Redbook, 1996 Edition, p. X.7
ba98.mpr:	0.50000	0.0% Redbook, 1998 Edition, p. X.7
ba99.mpr:	0.50000	0.0% Redbook, 1998 Edition - Page X7.
ba00.mpr:	0.50000	0.0% Redbook, 1998 Edition, p. X.7
ba01.mpr:	0.50000	0.0% Old Age Security Act
ba02.mpr:	0.50000	0.0% Old Age Security Act, Section 10 and Regulations
ba03.mpr:	0.50000	0.0% Copied from ba02.mpr
ba04.mpr:	0.50000	0.0% Copied from ba03.mpr
ba05.mpr:	0.50000	0.0% Copied from ba04.mpr

GISST GIS take-up rate: single pensioner by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of a single OAS pensioner applying for the Guaranteed Income Supplement. These probabilities are applied only when GISTURFLAG is set to 1.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Source
ba88.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0005)	
	599 0.627 (0.0002)	
	2709 1.000 (0.0002)	
ba89.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0005)	
	629 0.627 (0.0002)	
	2843 1.000 (0.0002)	
ba90.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0004)	
	659 0.627 (0.0002)	
	2980 1.000 (0.0002)	
ba91.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0004)	
	696 0.627 (0.0002)	
	3146 1.000 (0.0002)	
ba92.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0004)	
	706 0.627 (0.0001)	
	3194 1.000 (0.0001)	
ba93.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0004)	
	719 0.627 (0.0001)	
	3252 1.000 (0.0001)	
ba94.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0004)	
	720 0.627 (0.0001)	
	3258 1.000 (0.0001)	
ba95.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0004)	
	736 0.627 (0.0001)	
	3328 1.000 (0.0001)	
ba96.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0004)	
	748 0.627 (0.0001)	
	3383 1.000 (0.0001)	
ba97.mpr:	3	[Rows] Special Tabulation
	0 0.333 (0.0004)	
	760 0.627 (0.0001)	

```

3437 1.000 (0.0001)
ba98.mpr: 3 [Rows] Special Tabulation
0 0.333 (0.0004)
767 0.627 (0.0001)
3469 1.000 (0.0001)
ba99.mpr: 3 [Rows] Special Tabulation
0 0.333 (0.0004)
780 0.627 (0.0001)
3530 1.000 (0.0001)
ba00.mpr: 3 [Rows] Special Tabulation
0 0.333 (0.0004)
802 0.627 (0.0001)
3625 1.000 (0.0001)
ba01.mpr: 3 [Rows] Special Tabulation
0 0.333 (0.0004)
822 0.627 (0.0001)
3718 1.000 (0.0001)
ba02.mpr: 3 [Rows] Special Tabulation
0 0.333 (0.0004)
831 0.627 (0.0001)
3760 1.000 (0.0001)
ba03.mpr: 3 [Rows] Grown from ba02.mpr using CPI=1.031092
0 0.333 (0.0003)
857 0.627 (0.0001)
3877 1.000 (0.0001)
ba04.mpr: 3 [Rows] Grown from ba03.mpr using CPI=1.019560
0 0.333 (0.0003)
874 0.627 (0.0001)
3953 1.000 (0.0001)
ba05.mpr: 3 [Rows] Grown from ba04.mpr using CPI=1.020783
0 0.333 (0.0003)
892 0.627 (0.0001)
4035 1.000 (0.0001)

```

GISTFLAG Provincial GIS top-up flag

DESCRIPTION

When this parameter is assigned a value of 1, the six Provincial GIS Supplementation programs are activated. With a value of 0, they are not. This parameter will automatically be set to 0 (in mpc.c) if the GISFLAG parameter is set to 0.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba89.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba90.mpr:	1	-- Activate six Provincial GIS Supplementation Programs
ba91.mpr:	1	-- Activate six Provincial GIS Supplementation Programs
ba92.mpr:	1	-- Activate six Provincial GIS Supplementation Programs
ba93.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba94.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba95.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba96.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba97.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba98.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba99.mpr:	1	-- Activate Provincial GIS Supplementation programs
ba00.mpr:	1	-- Activate Provincial GIS Supplementation programs
ba01.mpr:	1	-- Activate Provincial GIS Supplementation programs
ba02.mpr:	1	-- Activate Provincial GIS Supplementation programs
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

GISTURFLAG GIS take-up flag: apply 5 take-up tables

DESCRIPTION

When this parameter is assigned a value of 1, the five GIS Take-up rate tables are applied (i.e. GISST etc.). With a value of 0, they are not.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	NHW Special Tabulation
ba89.mpr: 1	--	NHW Special Tabulation
ba90.mpr: 1	--	NHW Special Tabulation
ba91.mpr: 1	--	NHW Special Tabulation
ba92.mpr: 1	--	NHW Special Tabulation
ba93.mpr: 1	--	NHW Special Tabulation
ba94.mpr: 1	--	NHW Special Tabulation
ba95.mpr: 1	--	NHW Special Tabulation
ba96.mpr: 1	--	NHW Special Tabulation
ba97.mpr: 1	--	NHW Special Tabulation
ba98.mpr: 1	--	NHW Special Tabulation
ba99.mpr: 1	--	NHW Special Tabulation
ba00.mpr: 1	--	NHW Special Tabulation
ba01.mpr: 1	--	NHW Special Tabulation
ba02.mpr: 1	--	NHW Special Tabulation
ba03.mpr: 1	--	Copied from ba02.mpr
ba04.mpr: 1	--	Copied from ba03.mpr
ba05.mpr: 1	--	Copied from ba04.mpr

GSTAC GST additional credit amount

DESCRIPTION

The maximum additional amount of sales tax credit received by lone parents and single persons. This increment to the sales tax credit only applies in the years 1991 and beyond.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	100.00	-- Federal Income Tax 1991 - Schedule T1 GSTC 1991
ba92.mpr:	105.00	5.0% Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	105.00	0.0% Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	105.00	0.0% Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	105.00	0.0% Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	105.00	0.0% Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	105.00	0.0% Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	105.00	0.0% Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	105.00	0.0% 1999 Federal Budget - page 199
ba00.mpr:	107.00	1.9% GST/HST Calculation Sheet
ba01.mpr:	109.00	1.9% GST/HST Calculation Sheet
ba02.mpr:	112.00	2.8% GST/HST Calculation Sheet
ba03.mpr:	114.00	1.8% GST/HST Calculation Sheet
ba04.mpr:	116.23	2.0% Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	118.65	2.1% Grown from ba04.mpr using CPI=1.020783

GSTAR GST additional credit rate of net income

DESCRIPTION

The rate applied to net income to calculate the additional sales tax credit received by single persons and lone parents. This calculation only applies to the years 1991 and beyond. When GSTASPFLAG is set to 1, then single parents get the full amount (GSTAC).

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.02000	-- Federal Income Tax 1991 - Schedule T1 GSTC 1991
ba92.mpr:	0.02000	0.0% Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	0.02000	0.0% Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	0.02000	0.0% Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	0.02000	0.0% Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	0.02000	0.0% Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	0.02000	0.0% Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	0.02000	0.0% Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	0.02000	0.0% 1999 Federal Budget - page 199
ba00.mpr:	0.02000	0.0% GST/HST Calculation Sheet
ba01.mpr:	0.02000	0.0% GST/HST Calculation Sheet
ba02.mpr:	0.02000	0.0% GST/HST Calculation Sheet
ba03.mpr:	0.02000	0.0% GST/HST Calculation Sheet
ba04.mpr:	0.02000	0.0% Copied from ba03.mpr
ba05.mpr:	0.02000	0.0% Copied from ba04.mpr

GSTASPFLAG Maximum GST additional credit for single parents flag

DESCRIPTION

When GSTASPFLAG is set to 1, then single parents get the full GST additional credit amount (GSTAC). Otherwise the amount is reduced by a rate GSTAR for income over the basic exemption (GSTAXM).

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	1	-- 1999 Federal Budget - page 199
ba00.mpr:	1	-- GST/HST Calculation Sheet
ba01.mpr:	1	-- GST/HST Calculation Sheet
ba02.mpr:	1	-- GST/HST Calculation Sheet
ba03.mpr:	1	-- GST/HST Calculation Sheet
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

GSTAXM GST additional credit exemption

DESCRIPTION

The amount of basic personal exemption used in the calculation of the GST additional credit for single persons and lone parents. In this calculation, the additional credit is the lesser of GSTAC is reduced by the rate GSTAR for family net income over the basic exemption. When GSTASPFLAG is set to 1, the maximum credit, GSTAC, is given to single parents.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	6280.00	--	Federal Income Tax 1991
ba92.mpr:	6456.00	2.8%	Federal Income Tax 1992
ba93.mpr:	6456.00	0.0%	Federal Income Tax 1993
ba94.mpr:	6456.00	0.0%	Federal Income Tax 1994
ba95.mpr:	6456.00	0.0%	Federal Income Tax 1995
ba96.mpr:	6456.00	0.0%	Federal Income Tax 1996
ba97.mpr:	6456.00	0.0%	Federal Income Tax 1997
ba98.mpr:	6456.00	0.0%	Federal Income Tax 1998
ba99.mpr:	6456.00	0.0%	Federal Income Tax 1999
ba00.mpr:	6546.00	1.4%	GST/HST Calculation Sheet
ba01.mpr:	6710.00	2.5%	GST/HST Calculation Sheet
ba02.mpr:	6911.00	3.0%	GST/HST Calculation Sheet
ba03.mpr:	7022.00	1.6%	GST/HST Calculation Sheet
ba04.mpr:	7159.35	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	7308.14	2.1%	Grown from ba04.mpr using CPI=1.020783

GSTCTUNC GST credit take up by number of children

DESCRIPTION

This is a take-up rate for the GST Credit based on the number of eligible children in the family. A take up of 1.000 denotes that all eligible recipients (based on family net income) would still receive the credit. A value less than 1.000 would result in only that proportion still getting the credit and the remainder would not. The first column denotes the number of eligible children in the family where 3 represent 3 or

more children. The second column represents the proportion that will receive the credit.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Source
ba88.mpr: 4	[Rows]	User Supplied
0	1.000 (0.0000)	
1	1.000 (0.0000)	
2	1.000 (0.0000)	
3	1.000 (0.0000)	
ba89.mpr:	[Same]	User Supplied
ba90.mpr:	[Same]	User Supplied
ba91.mpr:	[Same]	User Supplied
ba92.mpr:	[Same]	User Supplied
ba93.mpr:	[Same]	User Supplied
ba94.mpr:	[Same]	User Supplied
ba95.mpr:	[Same]	User Supplied
ba96.mpr:	[Same]	User Supplied
ba97.mpr:	[Same]	User Supplied
ba98.mpr:	[Same]	User Supplied
ba99.mpr:	[Same]	User Supplied
ba00.mpr:	[Same]	User Supplied
ba01.mpr:	[Same]	User Supplied
ba02.mpr:	[Same]	User Supplied
ba03.mpr:	[Same]	User Supplied
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

The flag is necessary to activate the additional sales tax credit received by single persons and lone parent families. These credits only apply in the years 1991 and beyond.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	1	-- Implemented in 1991
ba92.mpr:	1	-- Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	1	-- Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	1	-- Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	1	-- Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	1	-- Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	1	-- Federal Income Tax 1997 - Guide p. 14
ba98.mpr:	1	-- Federal Income Tax 1998 - Guide p. 13
ba99.mpr:	1	-- Federal Income Tax 1999 - page 10
ba00.mpr:	1	-- GST/HST Calculation Sheet
ba01.mpr:	1	-- GST/HST Calculation Sheet
ba02.mpr:	1	-- GST/HST Calculation Sheet
ba03.mpr:	1	-- GST/HST Calculation Sheet
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

GSTREBFLAG Database variable(gstreb) activation flag

DESCRIPTION

When this parameter is set to 1, the imputed variable for GST rebate (idgstreb) is included in the calculation of Federal other refundable tax credits (imfortc). With a value of zero the variable is not included.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Federal Income Tax 1991 - Line 457
ba92.mpr:	1	-- Federal Income Tax 1992 - Line 457
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 457
ba94.mpr:	1	-- Federal Income Tax 1994 - Line 457
ba95.mpr:	1	-- Federal Income Tax 1995 - Line 457
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 457
ba97.mpr:	1	-- Federal Income Tax 1997 - Line 457
ba98.mpr:	1	-- Federal Income Tax 1998 - Line 457
ba99.mpr:	1	-- Federal Income Tax 1999 - Line 457
ba00.mpr:	1	-- Federal Income Tax 2000 - Line 457
ba01.mpr:	1	-- Federal Income Tax 2001 - Line 457
ba02.mpr:	1	-- Federal Income Tax 2002 - Line 457
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

HEATFAM Federal relief for heating expenses for families

DESCRIPTION

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

See HEATRLFLG for more information.

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	250.00	-- Federal Economic Statement 2000 - p.176
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

HEATRLFLG Federal relief for heating expenses activation flag

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect

ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Federal Economic Statement 2000 - p.176
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

HEATSNG Federal relief for heating expenses for singles

DESCRIPTION

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

See HEATRLFLG for more information.

CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia
txfstc	Compute federal sales tax credit
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	125.00	--	Federal Economic Statement 2000 - p.176
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

IEMPADJ Adjustment Factor: Employment income [employment income breaks,province]

DESCRIPTION

This parameter adjusts Employment Income (idiemp) to represent administrative values in the data base year. The value for the parameter remains constant for all model years and is applied prior to GFIEMP. This is a two dimensional parameter indexed by employment income breakpoints (IEMPBRK) and province (hdprov).

This parameter should be set to 1 when outputting data in order to build a new database (bldspd). Otherwise the parameter will be applied twice.

IEMPBRK Adjustment Factor: Income breaks for income adjustment[employment income breaks]

DESCRIPTION

This Vector determines the employment income breakpoints to be used in the growth of idiemp using IEMPADJ.

IMPCQPOPT Imputation method, CQP [1=none 2=rank]

DESCRIPTION

CPP/QPP benefits are under-reported on the SCF, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem has been made. This option has been provided to select between using this correction [default] or to disable CPP/QPP imputation altogether.

IMPSAOPT Imputation method, SA [1=none 2=rank]

DESCRIPTION

Social assistance benefits are under-reported on the SCF, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem has been made. This option has been provided to select between using this correction [default] or to disable social assistance imputation altogether.

Note that the IMPSAOPT parameter will not have the desired effect if the model parameter SAPFLAG is turned on. In this case, imputed values will be assigned in order to reach the target as specified by the parameter SATARGET. In order to disable social assistance imputations, SAPFLAG must also be turned off.

IMPUIBOPT Imputation method, UI [1=none 2=rank]

DESCRIPTION

UI benefits are under-reported on the SCF, as compared to administrative data. In the process of SPSD creation, two distinct statistical methods of correcting this problem were made. This option has been provided to select between these two methods, or to disable UI imputation altogether if desired.

IMSHTOPT Paid rent and property tax imputation option

DESCRIPTION

When this parameter is set to 1, imputation of provincial paid rents and property taxes are calculated based on Greenbook data, when set to 2, they are based on FAMEX data.

CROSS REFERENCE

Function	Description
txhhexp	Compute and pro-rate household taxes, rent, etc.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- OPTION
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION
ba02.mpr:	2	-- OPTION
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

INCGP Income cutpoints for table 2 [array]

DESCRIPTION

This control parameter is a vector of values used to provide the income cutpoints which define the columns of the hard-wired Tables 2 and 2A. Tables 2 and 2A can be activated using T2FLAG and T2AFLAG.

INCVAR Variable to use for table 2 [string]

DESCRIPTION

This string control parameter specifies the variable (usually an income variable) that is used to determine the column dimension of tables 2, 2A, 4, and 4A. Please see the *User's Guide* for more information.

The default value for INCVAR is _immicons.

INEQFLAG Inequality measures facility activation flag

DESCRIPTION

This parameter activates the calculation of inequality measures. Up to 10 different inequality measures can be produced.

The underlying function used to produce the measures is developed by Duclos, Jean-Yves and Martin, Tabi (1996), "*Linear Inequality Measures and the Redistribution of Income*", Cahier de recherche 96-08, CRÉFA, Université Laval. It is a two parameter class of linear inequality measure, the Generalized GINI. If v is the social preference and q produce symmetric weights around its value, for $0 < q < 1$ then the weights $k(p)$ are:

$$k(p) = \frac{v(v+1)|q-p|^{(v-1)}}{q^{(v+1)} + (v+q)(1-q)^v},$$

Those weights are applied to the difference between an equal cumulative income distribution and the actual cumulative income distribution for p , the cumulative population distribution.

The interesting aspect of this measure is its ability to reproduce the GINI when v is set to 1, the S-GINI index when q is set to 1.

In this measure, all the weights are symmetric around q . When v is lower than one, the weights structure is more like a pyramid centered at q , and is a V or U shape centered at q when v is greater than one. For more information, see the [User's Guide](#).

INEQMEASURE Type of inequality measure [social preference, center of weight distribution]

DESCRIPTION

The calculation of an Inequality Measure is activated by setting INEQFLAG to 1.

The underlying function used to produce the measures is developed by Duclos, Jean-Yves and Martin, Tabi (1996), "*Linear Inequality Measures and the Redistribution of Income*", Cahier de recherche 96-08, CRÉFA, Université Laval. It is a two parameters class of linear inequality measures, the Generalized GINI. If v is

the social preference and q produce symmetric weights around its value, for $0 < q < 1$ then the weights $k(p)$ are:

$$k(p) = \frac{v(v+1)|q-p|^{(v-1)}}{q^{(v+1)} + (v+q)(1-q)^v},$$

Those weights are applied to the difference between an equal cumulative income distribution and the actual cumulative income distribution for p , the cumulative population distribution.

The interesting aspect of this measure is its ability to reproduce the GINI when v is set to 1, the S-GINI index when q is set to 1.

In this measure, all the weights are symmetric around q . When v is lower than one, the weights structure is more like a pyramid centered at q , and is a V or U shape centered at q when v is greater than one.

Up to 10 different inequality measures can be computed with INEQMEASURE. The first parameter is v , the second q . As a special case when q is set to 99.0 the inequality measure is centered at the population share of the median income.

For more information, see the [User's Guide](#).

INPAPR Name of database adjustment parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the database adjustment parameters to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPBASMPR Name of base tax/transfer parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce base result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory. BASMETH must be either 2 or 3 for INPBASMPR to have any effect.

INPBASMRS Name of base results file (in) [string]

DESCRIPTION

The value of this control parameter is a binary SPSPD/M results file filename. If the full path name of the file is omitted, the path will default to the current directory. When the value of BASMETH is set to 1, this file is used for determining base results.

INPFV Name of FAMEX vector file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the FAMEX expenditure vector binary database. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPMRSVARS Base results file variables [string]

DESCRIPTION

The value of this control parameter is generated during an SPSM program run. The parameter is set to a string of variable names of variables found in the input base results file specified in INPBASMRS. The user is not able to edit this parameter interactively in the SPSM dialogue.

INPREF Name of reference results file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used as an input reference file when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INSPD Name of SPSD file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPVARMPR Name of variant tax/transfer parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce variant result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPWGT Name of weight file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household weight binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

KEEPNEGEXP Retain negative expenditures in FAMEX

DESCRIPTION

Certain expenditure items (sale of cars and RV's) are permitted to be negative expenditures on the FAMEX database. For commodity tax modeling purposes these expenditures must be treated as receipts. This adjustment parameter controls the treatment of negative expenditure items on the FAMEX database. With a value of zero Negative expenditures are treated as income in the calculation of commodity taxes. For Tax/Transfer simulations the setting must be zero. With a value of 1 the user can recover the original FAMEX data for output or tabulation.

LICENSEE SPSD/M licensee [string]

DESCRIPTION

This control parameter is produced by SPSM and contains the name of the person or organization licensed to use this particular copy of SPSP/M.

LICOOPT T4 LICO definition 1=BeforeTax 2=AfterTax

DESCRIPTION

This option determines whether the before-tax or the after-tax LICOs will be applied to results for built-in table number 4. When LICOOPT is set to 1 the before-tax LICO PTF will be used and when LICOOPT is set to 2 the after-tax LICO PTFAT will be used.

Further details on low-income analysis with the SPSM can be found in the SPSP/M *User's Guide* in the miscellaneous facilities section.

LOGFLAG Produce a .log file for this run

DESCRIPTION

The LOGFLAG parameter allows the user to control whether or not a log file of the SPSM run will be written. If LOGFLAG is 1, a file recording all the output normally displayed on the screen in the console version is written to the file specified by the OUTLOG parameter. If LOGFLAG is 0, no such file is written. The LOGFLAG parameter is particularly useful in the Windows version of SPSM, since it allows later examination of the details of the simulation run. It is also useful for documentation of any SPSM run.

The default value for LOGFLAG is 0.

MAMTOPT Man. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When MAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When MAMTOPT is set to 2, then a percentage (MAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtrv), is added to the basic provincial tax (imbpt). The definition of imamtrv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using MAMTPCTF.

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

When MAMTOPT is set to 4, then a percentage (MAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using MAMTPCTM.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Not in effect
ba89.mpr:	1	-- Not in effect
ba90.mpr:	1	-- Not in effect
ba91.mpr:	1	-- Not in effect
ba92.mpr:	1	-- Not in effect
ba93.mpr:	1	-- Not in effect
ba94.mpr:	1	-- Not in effect
ba95.mpr:	1	-- Not in effect
ba96.mpr:	1	-- Not in effect
ba97.mpr:	1	-- Not in effect
ba98.mpr:	1	-- Not in effect
ba99.mpr:	1	-- Not in effect
ba00.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

MAMTPCTF Man. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG=1) and MAMTOPT is set to 2, then a percentage (MAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.50000	-- Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr:	0.50000	0.0% Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	0.50000	0.0% Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.50000	0.0% Copied from ba02.mpr
ba04.mpr:	0.50000	0.0% Copied from ba03.mpr
ba05.mpr:	0.50000	0.0% Copied from ba04.mpr

MAMTPCTM Man. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG=1) and MAMTOPT is set to 4, then a percentage (MAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

MAMTTX Man. amt rate as tax on adjusted income

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG=1) and MAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the MAMTTX rate, usually set to the smallest non-zero

tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

MANC Manitoba GIS supplement: married pensioners

DESCRIPTION

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for married couples where both spouses are receiving OAS/GIS or where one spouse is an

OAS/GIS pensioner and the other is receiving SPA. Calculated as a sum of individual quarterly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	434.90	--	HWC 1989 Edition, section 6.1
ba89.mpr:	453.00	4.2%	HWC 1990 Edition, section 6.1
ba90.mpr:	474.10	4.7%	HWC 1990 Edition, section 6.1
ba91.mpr:	479.60	1.2%	HWC 1991 Edition, section 6.1
ba92.mpr:	479.60	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	479.60	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	479.60	0.0%	Manitoba 55 Plus
ba98.mpr:	479.60	0.0%	Manitoba 55 Plus
ba99.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba00.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba01.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba02.mpr:	479.60	0.0%	Manitoba 55 Plus Program
ba03.mpr:	479.60	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	479.60	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	479.60	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

MANCNPF Manitoba GIS supplement reduction point: married

DESCRIPTION

The level of previous year combined annual income above which the Manitoba Supplement for Pensioners (MSP) begins to be paid at a reduced rate to eligible married persons who are non-GIS/SPA pensioners age 55 and over.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	13085.58	--	Manitoba Income Supplement (Office)
ba89.mpr:	13629.96	4.2%	Manitoba Income Supplement (Office)
ba90.mpr:	14300.46	4.9%	HWC 1990 Edition, section 6.1
ba91.mpr:	14479.20	1.2%	HWC 1991 Edition, section 6.1
ba92.mpr:	14479.20	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	14479.21	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	14479.21	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	14479.21	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	14479.21	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	14479.21	0.0%	Manitoba 55 Plus
ba98.mpr:	14479.21	0.0%	Manitoba 55 Plus
ba99.mpr:	14479.21	0.0%	Manitoba 55 Plus Program
ba00.mpr:	14479.21	0.0%	Manitoba 55 Plus Program
ba01.mpr:	14479.21	0.0%	Manitoba 55 Plus Program
ba02.mpr:	14479.21	0.0%	Manitoba 55 Plus Program
ba03.mpr:	14479.21	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	14479.21	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	14479.21	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

MANLTCF Manitoba learning tax credit factor

DESCRIPTION

This is the Manitoba Learning Tax Credit factor. In order to calculate the Manitoba Learning Tax Credit, this factor is multiplied to the education and tuition tax credits (imedtxc and imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Manitoba Budget, 1996
ba89.mpr:	0.00000	-- Manitoba Budget, 1996
ba90.mpr:	0.00000	-- Manitoba Budget, 1996
ba91.mpr:	0.00000	-- Manitoba Budget, 1996
ba92.mpr:	0.00000	-- Manitoba Budget, 1996
ba93.mpr:	0.00000	-- Manitoba Budget, 1996
ba94.mpr:	0.00000	-- Manitoba Budget, 1996
ba95.mpr:	0.00000	-- Manitoba Budget, 1996
ba96.mpr:	0.10000	-- Manitoba Budget, 1996
ba97.mpr:	0.10000	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.07000	-30.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.07000	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.07000	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	0.04000	-42.9% Federal Income Tax Form MB479 - 2001
ba02.mpr:	0.00000	-- Manitoba Budget 2002, p. D2, eliminated
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

MANLTMAX Manitoba learning tax credit maximum amount per student

DESCRIPTION

This represents the maximum amount of education costs (tuition and education) per student which can be used to derive the Manitoba Learning Tax Credit. In order to calculate the Manitoba Learning Tax Credit, a factor (MANLTCF) is multiplied to the education and tuition tax credits (imedtxc and imtutxc) minus the education credits

transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	999999.00	--	Not in effect (set ARBITRARILY HIGH)
ba89.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba90.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba91.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba92.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba93.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba94.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba95.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba96.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba97.mpr:	999999.00	0.0%	Not in effect (set ARBITRARILY HIGH)
ba98.mpr:	10000.00	-99.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	10000.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	10000.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	999999.00	9900.0%	Not in effect (set ARBITRARILY HIGH)
ba02.mpr:	999999.00	0.0%	Not in effect
ba03.mpr:	999999.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	999999.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	999999.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MANS Manitoba GIS supplement: single pensioners

DESCRIPTION

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for each single, widowed or divorced OAS/GIS pensioner or a pensioner whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of quarterly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	404.80	--	HWC 1989 Edition, section 6.1
ba89.mpr:	421.70	4.2%	HWC 1990 Edition, section 6.1
ba90.mpr:	441.30	4.6%	HWC 1990 Edition, section 6.1
ba91.mpr:	446.40	1.2%	HWC 1991 Edition, section 6.1
ba92.mpr:	446.40	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	446.40	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	446.40	0.0%	Manitoba 55 Plus
ba98.mpr:	446.40	0.0%	Manitoba 55 Plus
ba99.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba00.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba01.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba02.mpr:	446.40	0.0%	Manitoba 55 Plus Program
ba03.mpr:	446.40	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	446.40	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	446.40	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

MANSNPF Manitoba GIS supplement reduction point: single

DESCRIPTION

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for each single, widowed or divorced OAS/GIS pensioner or a pensioner whose spouse is not receiving OAS/GIS/SPA.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	8071.32	-- Manitoba Income Supplement (Office)
ba89.mpr:	8406.84	4.2% Manitoba Income Supplement (Office)
ba90.mpr:	8820.21	4.9% HWC 1990 Edition, section 6.1
ba91.mpr:	8930.40	1.2% HWC 1991 Edition, section 6.1
ba92.mpr:	8930.40	0.0% HWC 1992 Edition, section 6.1
ba93.mpr:	8930.40	0.0% HWC 1993 Edition, section 6.1
ba94.mpr:	8930.40	0.0% HWC 1994 Edition, section 6.1
ba95.mpr:	8930.40	0.0% HWC 1994 Edition, section 6.1
ba96.mpr:	8930.40	0.0% HWC 1994 Edition, section 6.1
ba97.mpr:	8930.40	0.0% Manitoba 55 Plus
ba98.mpr:	8930.40	0.0% Manitoba 55 Plus
ba99.mpr:	8930.40	0.0% Manitoba 55 Plus Program
ba00.mpr:	8930.40	0.0% Manitoba 55 Plus Program
ba01.mpr:	8930.40	0.0% Manitoba 55 Plus Program
ba02.mpr:	8930.40	0.0% Manitoba 55 Plus Program
ba03.mpr:	8930.40	0.0% Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	8930.40	0.0% Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	8930.40	0.0% Grown from ba04.mpr using DEFAULT=1.0000

MARAMT Amount to be added to variable for marginal calculation

DESCRIPTION

This control parameter gives the amount of money to be added to income when the marginal tax rate facility has been activated through MARFLAG. Please refer to the [User's Guide](#) for more information.

MARBASEFLAG Save marginal results as base run flag

DESCRIPTION

This control parameter tells the SPSM marginal tax rate facility (activated using MARFLAG) to store additional information in the variables normally used to store base run results. If this parameter is 1, SPSM first checks to see that no base run has been requested (if a base run has been requested, an error message is produced). Then the marginal tax rate calculations are carried out normally, except that the results of the 'delta' run are saved as the 'base' results, allowing various calculations to be performed after the fact by the analyst interested in marginal tax rate analysis. Please refer to the [User's Guide](#) for more information.

MARFLAG Marginal tax rate facility activation flag

DESCRIPTION

This control parameter activates the SPSM marginal tax rate facility. This facility can be used to calculate marginal tax rates by income source, amount, recipient, and family level. Please refer to the [User's Guide](#) for more information.

MARSPEC Expression identifying recipients [string]

DESCRIPTION

This control parameter allows the user to specify which individuals are to receive MARAMT when the marginal tax rate facility has been activated through MARFLAG. Please refer to the [User's Guide](#) for more information.

MARVAR Variable to add MARAMT to [string]

DESCRIPTION

This control parameter gives the income source to be incremented when the marginal tax rate facility has been activated through MARFLAG. It must be the name of a valid SPSD "id" income variable. Please refer to the [User's Guide](#) for more information.

DESCRIPTION

This value represents the maximum Disability Amount and is given as a non-refundable tax credit (imdisatc) to all individuals with a positive value for either a disability amount for self (iddisslf) or a disability amount for other dependents (iddisoth).

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	3236.00	--	Federal Income Tax 1988 - Line 316
ba89.mpr:	3272.00	1.1%	Federal Income Tax 1989 - Line 316
ba90.mpr:	3327.00	1.7%	Federal Income Tax 1990 - Line 316
ba91.mpr:	4118.00	23.8%	Federal Income Tax 1991 - Line 316
ba92.mpr:	4233.00	2.8%	Federal Income Tax 1992 - Line 316
ba93.mpr:	4233.00	0.0%	Federal Income Tax 1993 - Line 316
ba94.mpr:	4233.00	0.0%	Federal Income Tax 1994 - Line 316
ba95.mpr:	4233.00	0.0%	Federal Income Tax 1995 - Line 316
ba96.mpr:	4233.00	0.0%	Federal Income Tax 1996 - Line 316
ba97.mpr:	4233.00	0.0%	Federal Income Tax 1997 - Line 316
ba98.mpr:	4233.00	0.0%	Federal Income Tax 1998 - Line 316
ba99.mpr:	4233.00	0.0%	Federal Income Tax 1999 - Line 316
ba00.mpr:	4293.00	1.4%	Federal Income Tax 2000 - Line 316
ba01.mpr:	6000.00	39.8%	Federal Income Tax 2001 - Line 316
ba02.mpr:	6180.00	3.0%	Federal Income Tax 2002 - Line 316
ba03.mpr:	6279.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6401.82	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	6534.87	2.1%	Grown from ba04.mpr using CPI=1.020783

MAXET Maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	3529.00	-- Federal Income Tax 1988 - Line 324
ba89.mpr:	3529.00	0.0% Federal Income Tax 1989 - Line 324
ba90.mpr:	3529.00	0.0% Federal Income Tax 1990 - Line 324
ba91.mpr:	3529.00	0.0% Federal Income Tax 1991 - Line 324
ba92.mpr:	4000.00	13.3% Federal Income Tax 1992 - Line 324
ba93.mpr:	4000.00	0.0% Federal Income Tax 1993 - Line 324
ba94.mpr:	4000.00	0.0% Federal Income Tax 1994 - Line 324
ba95.mpr:	4000.00	0.0% Federal Income Tax 1995 - Line 324
ba96.mpr:	5000.00	25.0% Federal Income Tax 1996 - Line 324
ba97.mpr:	5000.00	0.0% Federal Income Tax 1997 - Line 324
ba98.mpr:	5000.00	0.0% Federal Income Tax 1998 - Schedule 11 & Line 322
ba99.mpr:	5000.00	0.0% Federal Income Tax 1999 - Schedule 11 & Line 323
ba00.mpr:	5000.00	0.0% Federal Income Tax 2000 - Schedule 11 & Line 323
ba01.mpr:	5000.00	0.0% Federal Income Tax 2001 - Schedule 11 & Line 323
ba02.mpr:	5000.00	0.0% Federal Income Tax 2002 - Schedule 11 & Line 323
ba03.mpr:	5000.00	0.0% Form TD1 - 2003
ba04.mpr:	5000.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0% Grown from ba04.mpr using NONE=1.0000

MAXM

Man. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	3619.00	2.5%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	3728.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	3728.00	0.0%	Form TD1MB 2003
ba04.mpr:	3728.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	3728.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

See also `impatxc`, `MAXM`, `MAXRR`, and `MAXTD`.

CROSS REFERENCE

Function	Description
<code>txman</code>	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
<code>ba88.mpr:</code>	0.00000	-- Not in effect
<code>ba89.mpr:</code>	0.00000	-- Not in effect
<code>ba90.mpr:</code>	0.00000	-- Not in effect
<code>ba91.mpr:</code>	0.00000	-- Not in effect
<code>ba92.mpr:</code>	0.00000	-- Not in effect
<code>ba93.mpr:</code>	0.00000	-- Not in effect
<code>ba94.mpr:</code>	0.00000	-- Not in effect
<code>ba95.mpr:</code>	0.00000	-- Not in effect
<code>ba96.mpr:</code>	0.00000	-- Not in effect
<code>ba97.mpr:</code>	0.00000	-- Not in effect
<code>ba98.mpr:</code>	0.00000	-- Not in effect
<code>ba99.mpr:</code>	0.00000	-- Not in effect
<code>ba00.mpr:</code>	1.00000	-- Federal Income Tax Form MB428 - 2000
<code>ba01.mpr:</code>	1.00000	0.0% Federal Income Tax Form MB428 - 2001
<code>ba02.mpr:</code>	1.00000	0.0% Federal Income Tax Form MB428 - 2002
<code>ba03.mpr:</code>	1.00000	0.0% Form TD1MB 2003
<code>ba04.mpr:</code>	1.00000	0.0% Copied from <code>ba03.mpr</code>
<code>ba05.mpr:</code>	1.00000	0.0% Copied from <code>ba04.mpr</code>

DESCRIPTION

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

See also `impatxc`, `MAXTD`, `MAXPI`.

CROSS REFERENCE

Function	Description
<code>txman</code>	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
<code>ba88.mpr:</code>	0.00000	-- Not in effect
<code>ba89.mpr:</code>	0.00000	-- Not in effect
<code>ba90.mpr:</code>	0.00000	-- Not in effect
<code>ba91.mpr:</code>	0.00000	-- Not in effect
<code>ba92.mpr:</code>	0.00000	-- Not in effect
<code>ba93.mpr:</code>	0.00000	-- Not in effect
<code>ba94.mpr:</code>	0.00000	-- Not in effect
<code>ba95.mpr:</code>	0.00000	-- Not in effect
<code>ba96.mpr:</code>	0.00000	-- Not in effect
<code>ba97.mpr:</code>	0.00000	-- Not in effect
<code>ba98.mpr:</code>	0.00000	-- Not in effect
<code>ba99.mpr:</code>	0.00000	-- Not in effect
<code>ba00.mpr:</code>	0.15000	-- Federal Income Tax Form MB428 - 2000
<code>ba01.mpr:</code>	0.15000	0.0% Federal Income Tax Form MB428 - 2001
<code>ba02.mpr:</code>	0.15000	0.0% Federal Income Tax Form MB428 - 2002
<code>ba03.mpr:</code>	0.15000	0.0% Form TD1MB-WS 2003
<code>ba04.mpr:</code>	0.15000	0.0% Copied from <code>ba03.mpr</code>
<code>ba05.mpr:</code>	0.15000	0.0% Copied from <code>ba04.mpr</code>

DESCRIPTION

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

See also `impatxc`, `MAXRR`, `MAXPI`

CROSS REFERENCE

Function	Description
<code>txman</code>	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
<code>ba88.mpr:</code>	0.00	--	Not in effect
<code>ba89.mpr:</code>	0.00	--	Not in effect
<code>ba90.mpr:</code>	0.00	--	Not in effect
<code>ba91.mpr:</code>	0.00	--	Not in effect
<code>ba92.mpr:</code>	0.00	--	Not in effect
<code>ba93.mpr:</code>	0.00	--	Not in effect
<code>ba94.mpr:</code>	0.00	--	Not in effect
<code>ba95.mpr:</code>	0.00	--	Not in effect
<code>ba96.mpr:</code>	0.00	--	Not in effect
<code>ba97.mpr:</code>	0.00	--	Not in effect
<code>ba98.mpr:</code>	0.00	--	Not in effect
<code>ba99.mpr:</code>	0.00	--	Not in effect
<code>ba00.mpr:</code>	26284.00	--	Federal Income Tax Form MB428 - 2000
<code>ba01.mpr:</code>	26941.00	2.5%	Federal Income Tax Form MB428 - 2001
<code>ba02.mpr:</code>	27749.00	3.0%	Federal Income Tax Form MB428 - 2002
<code>ba03.mpr:</code>	27749.00	0.0%	Form TD1MB 2003

ba04.mpr: 27749.00 0.0% Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 27749.00 0.0% Grown from ba04.mpr using NONE=1.0000

MBXM Man. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7231.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	7412.00	2.5%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	7634.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	7634.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	7634.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	7634.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	110.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	110.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	110.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	110.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the basic credit amount of the Manitoba Cost-of-Living Tax Credit. Along with other credits, it is included in the refundable tax credits (imptc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	190.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	190.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	190.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	190.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	190.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	190.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	190.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the disability credit or the Disability Amount for Dependents Other Than Spouse.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	110.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	110.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	110.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	110.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	190.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	190.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	190.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	190.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	190.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	190.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	190.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is the rate at which family income (total filer's net income plus spouse's net income) will be reduced by when calculating the Manitoba Cost of Living Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.01000	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.01000	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	0.01000	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	0.01000	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	0.01000	0.0% Copied from ba02.mpr
ba04.mpr:	0.01000	0.0% Copied from ba03.mpr
ba05.mpr:	0.01000	0.0% Copied from ba04.mpr

DESCRIPTION

MCGTC multiplied by MPNTCR is the maximum amount of the Manitoba Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

For more explanation see MCGTCFLG.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	2386.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	3500.00	46.7%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	3605.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	3605.00	0.0%	Form TD1MB 2003
ba04.mpr:	3605.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	3605.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

The calculation of the Manitoba Caregiver Tax Credit (impcgtc) is activated by the flag MCGTCFLG.

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

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

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

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

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect

ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	1	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	1	--	Federal Income Tax Form MB428 - 2001
ba02.mpr:	1	--	Federal Income Tax Form MB428 - 2002
ba03.mpr:	1	--	Form TD1MB 2003
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

MCGTCTC Man. Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 5	[Rows]	Value based on SCF 1994
60	0.870 (-0.0010)	
70	0.860 (0.0000)	
80	0.860 (-0.0130)	
90	0.730 (0.0270)	
100	1.000 (0.0270)	
ba01.mpr:	[Same]	Values based on SCF 1996
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

MCGTCTD Man. Caregiver Tax Credit Turn Down Income

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	14047.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	15453.00	10.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	15917.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	15917.00	0.0%	Form TD1MB 2003
ba04.mpr:	15917.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	15917.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MCGTCTK Man. Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	200.00	-- Federal Income Tax Form MB428 - 2000
ba01.mpr:	200.00	0.0% Federal Income Tax Form MB428 - 2001
ba02.mpr:	200.00	0.0% Federal Income Tax Form MB428 - 2002
ba03.mpr:	200.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

The proportion of charitable donations below the first level (MCHATL1) that may be claimed as a Manitoba non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.08000	-- Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.10900	36.3% Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.10900	0.0% Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.10900	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.10900	0.0% Copied from ba03.mpr
ba05.mpr:	0.10900	0.0% Copied from ba04.mpr

DESCRIPTION

The proportion of charitable donations above the first level (MCHATL1) that may be claimed as a Manitoba non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.13630	-- Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.17400	27.7% Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.17400	0.0% Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.17400	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.17400	0.0% Copied from ba03.mpr
ba05.mpr:	0.17400	0.0% Copied from ba04.mpr

MCLAWPCT Manitoba SA Clawback percentage kids over flow through age in families [#kids][#kids<age]

DESCRIPTION

This parameter represents the percentage of the National Child Benefit Supplement (NCBS) to be clawed back from social assistance when the parameter MCLAWSA6 is set to 0 or MCLAWSA12 is set to 0. This is a table lookup parameter based on the number of kids under a certain age and the number of kids in the family representing the percentage of NCBS allocated to the children in the family who are above a specified age that is to be clawed back. The province of Manitoba does not clawback the entire amount of NCBS when either MCLAWSA6 or MCLAWSA12 is set to 0. When MCLAWSA6 is set to 0, Manitoba will not claw back the NCBS allocated to children under the age of 7 from social assistance benefits, however will reduce SA by the percentage of NCBS represented by MCLAWPCT[cfnkids][# kids < 7]. When MCLAWSA12 is set to 0, social assistance will be reduced by MCLAWPCT[cfnkids][# kids < 13] times NCBS for the months of social assistance received.

The NCBS clawback of social assistance in Manitoba will occur when SACLAWFLAG is set to 1 and SACLAWPR provincial vector for Manitoba is set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source
ba88.mpr:	2	[Rows] Not in effect
	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
ba89.mpr:		[Same] Not in effect
ba90.mpr:		[Same] Not in effect
ba91.mpr:		[Same] Not in effect
ba92.mpr:		[Same] Not in effect

ba93.mpr:		[Same]	Not in effect						
ba94.mpr:		[Same]	Not in effect						
ba95.mpr:		[Same]	Not in effect						
ba96.mpr:		[Same]	Not in effect						
ba97.mpr:		[Same]	Not in effect						
ba98.mpr:		[Same]	Not in effect						
ba99.mpr:	11	[Rows]	Not in effect						
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.59	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.57	0.42	0.24	0.00	0.00	0.00	0.00	0.00	0
	0.56	0.44	0.32	0.19	0.00	0.00	0.00	0.00	0
	0.55	0.46	0.37	0.26	0.15	0.00	0.00	0.00	0
	0.55	0.47	0.38	0.30	0.22	0.13	0.00	0.00	0
	0.54	0.47	0.40	0.33	0.26	0.19	0.11	0.00	0
	0.54	0.48	0.42	0.35	0.29	0.23	0.17	0.10	0
	0.54	0.48	0.43	0.37	0.32	0.26	0.20	0.15	0
	0.54	0.49	0.44	0.39	0.34	0.29	0.24	0.19	0
ba00.mpr:		[Same]	Manitoba Family Services and Housing						
ba01.mpr:		[Same]	Manitoba Family Services and Housing						
ba02.mpr:	11	[Rows]	Manitoba government						
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.58	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.55	0.40	0.23	0.00	0.00	0.00	0.00	0.00	0
	0.54	0.43	0.31	0.18	0.00	0.00	0.00	0.00	0
	0.54	0.44	0.35	0.25	0.15	0.00	0.00	0.00	0
	0.53	0.45	0.37	0.29	0.21	0.12	0.00	0.00	0
	0.53	0.46	0.39	0.32	0.25	0.18	0.11	0.00	0
	0.53	0.46	0.40	0.34	0.28	0.22	0.16	0.09	0
	0.52	0.47	0.42	0.36	0.31	0.25	0.20	0.15	0
	0.52	0.47	0.42	0.38	0.33	0.28	0.23	0.18	0
ba03.mpr:	11	[Rows]	Manitoba government						
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.50	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0
	0.48	0.35	0.20	0.00	0.00	0.00	0.00	0.00	0
	0.47	0.37	0.27	0.15	0.00	0.00	0.00	0.00	0
	0.46	0.38	0.30	0.22	0.13	0.00	0.00	0.00	0
	0.46	0.39	0.32	0.25	0.18	0.11	0.00	0.00	0
	0.46	0.40	0.34	0.28	0.22	0.16	0.09	0.00	0
	0.45	0.40	0.35	0.30	0.24	0.19	0.14	0.08	0
	0.45	0.40	0.36	0.31	0.26	0.22	0.17	0.13	0
	0.45	0.41	0.37	0.32	0.28	0.24	0.20	0.16	0
ba04.mpr:	2	[Rows]	Manitoba Budget 2003, p.9						
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
 ba05.mpr: [Same] Grown from ba04.mpr using NONE=1.0000

MCLAWSA12 Manitoba Social assistance NCBS clawback for children 12 and under

DESCRIPTION

Manitoba claws back the National Child Benefit Supplement (NCBS) from Social Assistance amounts. Beginning in 2000, the National Child Benefit Supplement for kids under 7 is not clawed back from Social Assistance. Beginning in January 2003, the supplement is not clawed back for children under 13. The parameter MCLAWSA12 represents the proportion of the year in which children under 13 are exempt from the clawback. The parameter works with MCLAWSA6 which indicates the proportion of the year children under 7 were exempt. So if MCLAWSA12 is set to 1, then children under 13 were exempt from the SA clawback. If MCLAWSA6 is set to 0.5 and MCLAWSA12 is set to 0.5, then for half the year, children under 7 were exempt from the clawback and for half the year children under 13 were exempt. The parameter MCLAWPCT is used to calculate the amount of the clawback depending on the make up of the family (number of children in family and number of children under 7 or 13).

The NCBS clawback of social assistance in Manitoba will occur when SACLAWFLAG is set to 1 and SACLAWPR provincial vector for Manitoba is set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	HRDC Income Support Policy Group
ba99.mpr:	0.00	--	HRDC Income Support Policy Group
ba00.mpr:	0.00	--	HRDC Income Support Policy Group
ba01.mpr:	0.00	--	HRDC Income Support Policy Group
ba02.mpr:	0.50	--	Manitoba government
ba03.mpr:	0.50	0.0%	Manitoba government
ba04.mpr:	0.00	--	Manitoba Budget 2003, p.9
ba05.mpr:	0.00	--	Copied from ba04.mpr

MCLAWSA6 Manitoba Social assistance NCBS clawback for children 6 and under

DESCRIPTION

Manitoba claws back the National Child Benefit Supplement (NCBS) from Social Assistance amounts. Beginning in 2000, the National Child Benefit Supplement for kids under 7 is not clawed back from Social Assistance. Beginning in January 2003, the supplement is not clawed back for children under 13. The parameter MCLAWSA6 represents the proportion of the year in which children under 7 are exempt from the clawback. The parameter works with MCLAWSA12 which indicates the proportion of the year children under 13 were exempt. So if MCLAWSA6 is set to 1, then children under 7 were exempt from the SA clawback. If MCLAWSA6 is set to 0.5 and MCLAWSA12 is set to 0.5, then for half the year, children under 7 were exempt from the clawback and for half the year children under 13 were exempt. The parameter MCLAWPCT is used to calculate the amount of the clawback depending on the make up of the family (number of children in family and number of children under 7 or 13).

The NCBS clawback of social assistance in Manitoba will occur when SACLAWFLAG is set to 1 and SACLAWPR provincial vector for Manitoba is set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	HRDC Income Support Policy Group
ba99.mpr:	0.00	--	HRDC Income Support Policy Group
ba00.mpr:	1.00	--	HRDC Income Support Policy Group
ba01.mpr:	1.00	0.0%	HRDC Income Support Policy Group
ba02.mpr:	0.50	-50.0%	Manitoba government
ba03.mpr:	0.00	--	Manitoba government
ba04.mpr:	0.00	--	Manitoba Budget 2003, p.9
ba05.mpr:	0.00	--	Copied from ba04.mpr

MCMXM Manitoba cost-of-living married credit

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Married Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	190.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	190.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	190.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	190.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	190.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	190.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	190.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MCODISEX Manitoba cost-of-living old disabled dependant credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed an amount for disabled dependents aged 18 and over (idothpe). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	60.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	60.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	60.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	60.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	60.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	60.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	60.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	60.00	0.0% Grown from ba04.mpr using NONE=1.0000

MCSAXM Manitoba cost-of-living spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse was eligible for the Federal Age Tax Credit and that credit was transferred to the filer.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	110.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	110.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	110.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	110.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	110.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MCSDISEX Manitoba cost-of-living spouse disabled credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the Disability Amount Transferred From Spouse.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	110.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	110.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	110.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	110.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	110.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	110.00	0.0% Grown from ba04.mpr using NONE=1.0000

MCYCXM Manitoba cost-of-living young dependants credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 18 and under.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	25.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	25.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	25.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	25.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	25.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	25.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	25.00	0.0% Grown from ba04.mpr using NONE=1.0000

MDTCR Man. dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06270	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.06000	-4.3%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.05000	-16.7%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

MEDALL Medical allowance maximum lower limit

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1500.00	--	Federal Income Tax 1988 - Line 330
ba89.mpr:	1517.00	1.1%	Federal Income Tax 1988 - Line 330
ba90.mpr:	1542.00	1.6%	Federal Income Tax 1990 - Line 330
ba91.mpr:	1570.00	1.8%	Federal Income Tax 1991 - Line 330
ba92.mpr:	1614.00	2.8%	Federal Income Tax 1992 - Line 330
ba93.mpr:	1614.00	0.0%	Federal Income Tax 1993 - Line 330
ba94.mpr:	1614.00	0.0%	Federal Income Tax 1994 - Line 330
ba95.mpr:	1614.00	0.0%	Federal Income Tax 1995 - Line 330
ba96.mpr:	1614.00	0.0%	Federal Income Tax 1996 - Line 330
ba97.mpr:	1614.00	0.0%	Federal Income Tax 1997 - Line 330
ba98.mpr:	1614.00	0.0%	Federal Income Tax 1998 - Line 330
ba99.mpr:	1614.00	0.0%	Federal Income Tax 1999 - Line 330
ba00.mpr:	1637.00	1.4%	Federal Income Tax 2000 - Line 330
ba01.mpr:	1678.00	2.5%	Federal Income Tax 2001 - Line 330
ba02.mpr:	1728.00	3.0%	Federal Income Tax 2002 - Line 330
ba03.mpr:	1755.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1789.33	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	1826.52	2.1%	Grown from ba04.mpr using CPI=1.020783

MEDANF Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.03000	-- Federal Income Tax 1988 - Line 330
ba89.mpr:	0.03000	0.0% Federal Income Tax 1989 - Line 330
ba90.mpr:	0.03000	0.0% Federal Income Tax 1990 - Line 330
ba91.mpr:	0.03000	0.0% Federal Income Tax 1991 - Line 330
ba92.mpr:	0.03000	0.0% Federal Income Tax 1992 - Line 330
ba93.mpr:	0.03000	0.0% Federal Income Tax 1993 - Line 330
ba94.mpr:	0.03000	0.0% Federal Income Tax 1994 - Line 330
ba95.mpr:	0.03000	0.0% Federal Income Tax 1995 - Line 330
ba96.mpr:	0.03000	0.0% Federal Income Tax 1996 - Line 330
ba97.mpr:	0.03000	0.0% Federal Income Tax 1997 - Line 330
ba98.mpr:	0.03000	0.0% Federal Income Tax 1998 - Line 330
ba99.mpr:	0.03000	0.0% Federal Income Tax 1999 - Line 330
ba00.mpr:	0.03000	0.0% Federal Income Tax 2000 - Line 330
ba01.mpr:	0.03000	0.0% Federal Income Tax 2001 - Line 330
ba02.mpr:	0.03000	0.0% Federal Income Tax 2002 - Line 330
ba03.mpr:	0.03000	0.0% Department of Finance Release - Nov. 12/02
ba04.mpr:	0.03000	0.0% Copied from ba03.mpr
ba05.mpr:	0.03000	0.0% Copied from ba04.mpr

MEDREMIN Minimum earnings for refundable medical expense supplement

DESCRIPTION

If earnings are less than this parameter, then a person is eligible to apply for the refundable medical expense supplement (immedref). Earnings are calculated as employment income (idiemp) plus self-employment income (idisenf + idisefm) minus registered pension plan deduction (idrpp) minus annual union, professional, or like dues (iddues) minus other employment expenses (idalexp).

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	2500.00	--	Federal Income Tax 1997 - Schedule 10 & Line 452
ba98.mpr:	2500.00	0.0%	Federal Income Tax 1998 - Schedule 10 & Line 452
ba99.mpr:	2500.00	0.0%	Federal Income Tax 1999 - Schedule 10 & Line 452
ba00.mpr:	2535.00	1.4%	Federal Income Tax 2000 - Schedule 10 & Line 452
ba01.mpr:	2598.00	2.5%	Federal Income Tax 2001 - Line 452
ba02.mpr:	2676.00	3.0%	Federal Income Tax 2002 - Line 452
ba03.mpr:	2719.00	1.6%	Department of Finance Release - Nov. 12/02
ba04.mpr:	2772.18	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	2829.79	2.1%	Grown from ba04.mpr using CPI=1.020783

MEDRMAX Maximum expenses allowed for medical expense supplement

DESCRIPTION

The maximum size of the refundable medical expense supplement (immedref).

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	500.00	--	Federal Income Tax 1997 - Schedule 10 & Line 452
ba98.mpr:	500.00	0.0%	Federal Income Tax 1998 - Schedule 10 & Line 452
ba99.mpr:	500.00	0.0%	Federal Income Tax 1999 - Schedule 10 & Line 452
ba00.mpr:	507.00	1.4%	Federal Income Tax 2000 - Schedule 10 & Line 452
ba01.mpr:	520.00	2.6%	Federal Income Tax 2001 - Line 452
ba02.mpr:	535.00	2.9%	Federal Income Tax 2002 - Line 452
ba03.mpr:	544.00	1.7%	Department of Finance Release - Nov. 12/02
ba04.mpr:	554.64	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	566.17	2.1%	Grown from ba04.mpr using CPI=1.020783

MEDRRATE Proportion of expenses allowed for medical expense supplement

DESCRIPTION

The maximum proportion of eligible medical expenses (immeda) which are eligible for the refundable medical expense supplement (immedref).

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.25000	-- 1997 tax form, schedule 10, line 1
ba98.mpr:	0.25000	0.0% Federal Income Tax 1998 - Schedule 10 & Line 452
ba99.mpr:	0.25000	0.0% Federal Income Tax 1999 - Schedule 10 & Line 452
ba00.mpr:	0.25000	0.0% Federal Income Tax 2000 - Schedule 10 & Line 452
ba01.mpr:	0.25000	0.0% Federal Income Tax 2001 - Line 452
ba02.mpr:	0.25000	0.0% Federal Income Tax 2002 - Line 452
ba03.mpr:	0.25000	0.0% Copied from ba02.mpr
ba04.mpr:	0.25000	0.0% Copied from ba03.mpr
ba05.mpr:	0.25000	0.0% Copied from ba04.mpr

MEDRRR Reduction rate for the medical expense supplement

DESCRIPTION

The refundable medical expense supplement (immedref) is reduced by MEDRRR percent of net family income in excess of a turndown. The turndown is the sum of the basic exemption (BXM), the married exemption (MXM) and the maximum disability amount (MAXDX).

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.05000	-- 1997 tax form, schedule 10, line 7
ba98.mpr:	0.05000	0.0% Federal Income Tax 1998 - Schedule 10 & Line 452
ba99.mpr:	0.05000	0.0% Federal Income Tax 1999 - Schedule 10 & Line 452
ba00.mpr:	0.05000	0.0% Federal Income Tax 2000 - Schedule 10 & Line 452
ba01.mpr:	0.05000	0.0% Federal Income Tax 2001 - Line 452
ba02.mpr:	0.05000	0.0% Federal Income Tax 2002 - Line 452
ba03.mpr:	0.05000	0.0% Copied from ba02.mpr
ba04.mpr:	0.05000	0.0% Copied from ba03.mpr
ba05.mpr:	0.05000	0.0% Copied from ba04.mpr

MEDXPM Man. Education Amount per month

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	400.00	100.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	400.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	400.00	0.0%	Form TD1MB 2003
ba04.mpr:	400.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	400.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MEMXM Man. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	6293.00	2.5%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	6482.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	6482.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6482.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6482.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MEMXMT Man. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	630.00	2.6%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	649.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	649.00	0.0%	Form TD1MB 2003
ba04.mpr:	649.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	649.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MHMASOPT Manitoba homeowner assistance option (1=Model 2=database)

DESCRIPTION

When this parameter is set to 1, the Manitoba Homeowners Assistance (immhmas) is modelled. Any family with non-zero property taxes (improptx) is assumed to have had the minimum amount of assistance (MPMINC) taken off as a deduction from their municipal property tax statement.

When the option is set to 2, immhmas is set to the database variable (idhomstu).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Option
ba89.mpr: 1	--	Option
ba90.mpr: 1	--	Option
ba91.mpr: 1	--	Option
ba92.mpr: 1	--	Option
ba93.mpr: 1	--	Option
ba94.mpr: 1	--	Option
ba95.mpr: 1	--	Option
ba96.mpr: 1	--	Option
ba97.mpr: 1	--	Option
ba98.mpr: 1	--	Option
ba99.mpr: 1	--	Option
ba00.mpr: 1	--	Option
ba01.mpr: 1	--	Option
ba02.mpr: 1	--	Option
ba03.mpr: 1	--	Copied from ba02.mpr
ba04.mpr: 1	--	Copied from ba03.mpr
ba05.mpr: 1	--	Copied from ba04.mpr

MLVCMAX Maximum Man. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Manitoba labour sponsored funds tax credit (implvctc). The credit is derived as a proportion MLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value MLVCMAX.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	700.00	--	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	1000.00	42.9%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (MAN) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	750.00	42.9%	Federal Income Tax T1C (MAN) TC-1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	750.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	750.00	0.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	750.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	750.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	750.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	750.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MLVCRT Percent of Man. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Manitoba labour sponsored funds tax credit (implvctc). The credit is derived as a proportion MLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value MLVCMAX.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.20000	--	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (MAN) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

MMAXDX Man. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Manitoba non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoht). The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	6000.00	39.8%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	6180.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	6180.00	0.0%	Form TD1MB 2003
ba04.mpr:	6180.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6180.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MMAXET Man. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	5000.00	0.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	5000.00	0.0%	Form TD1MB 2003
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MMXM Man. married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	6293.00	2.5%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	6482.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	6482.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6482.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6482.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MMXMT Man. married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	630.00	2.6%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	649.00	3.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	649.00	0.0%	Form TD1MB 2003
ba04.mpr:	649.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	649.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MNITR Manitoba net income tax rate

DESCRIPTION

Manitoba income tax before surtaxes and tax reductions is calculated as MPTF percent of basic federal tax (imbft) plus MNITR percent of net income(iminet).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.02000	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	0.02000	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	0.02000	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00000	-- Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

MPAXM Manitoba property tax credit senior citizen credit

DESCRIPTION

This parameter is a property tax credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	100.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	100.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	100.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	100.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	125.00	25.0%	Manitoba Budget 2003 - Budget Paper D, p. D3
ba04.mpr:	125.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	125.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MPBXM Manitoba property tax credit basic credit

DESCRIPTION

This parameter is the maximum amount of the Manitoba Property Tax. Seniors have this maximum supplemented by MPAXM.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	525.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	600.00	14.3%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	675.00	12.5%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	675.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	675.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	675.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	675.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MPFINCRR Manitoba property tax credit family income reduction rate

DESCRIPTION

This parameter is the rate at which family net income (total filer's net income plus spouse's net income) will be reduced by when calculating the Manitoba Property Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.01000	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.01000	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.01000	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	0.01000	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	0.01000	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	0.01000	0.0% Copied from ba02.mpr
ba04.mpr:	0.01000	0.0% Copied from ba03.mpr
ba05.mpr:	0.01000	0.0% Copied from ba04.mpr

MPMINC Manitoba property tax credit minimum credit

DESCRIPTION

This parameter is the basic rate a filer is allowed to claim when calculating the Manitoba Property Tax Credit. When MHMASOPT is set to 1, this is the value of the modelled homeowner assistance (immhmas).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	325.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	250.00	-23.1%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	325.00	30.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	400.00	23.1%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	400.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	400.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	400.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	400.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MPMNTH Manitoba property tax minimum threshold

DESCRIPTION

This is the minimum property tax threshold for Manitoba. In order to qualify for property tax credit programs, gross occupancy costs must exceed this amount.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	250.00	-- Federal Income Tax T1C (MAN) 1993
ba94.mpr:	250.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	250.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	250.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	250.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	250.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	250.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	250.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	250.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	250.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	250.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	250.00	0.0% Grown from ba04.mpr using NONE=1.0000

MPNTR Man. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.08000	--	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.10900	36.3%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.10900	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.10900	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.10900	0.0%	Copied from ba03.mpr
ba05.mpr:	0.10900	0.0%	Copied from ba04.mpr

MPRDESC Description of tax/transfer parameter file

DESCRIPTION

This parameter can be used to provide an overall title to the set of tax/transfer parameters contained in a given tax/transfer parameter file. This description is used by the SPSM output facilities to produce page titles.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	Current va	-- Given as LABEL=...
ba89.mpr:	Current va	-- Given as LABEL=...
ba90.mpr:	Current va	-- Given as LABEL=...
ba91.mpr:	Current va	-- Given as LABEL=...
ba92.mpr:	Current va	-- Given as LABEL=...
ba93.mpr:	Current va	-- Given as LABEL=...
ba94.mpr:	Current va	-- Given as LABEL=...
ba95.mpr:	Current va	-- Given as LABEL=...
ba96.mpr:	Current va	-- Given as LABEL=...
ba97.mpr:	Current va	-- Given as LABEL=...
ba98.mpr:	Current va	-- Given as LABEL=...
ba99.mpr:	Current va	-- Given as LABEL=...
ba00.mpr:	Current va	-- Given as LABEL=...
ba01.mpr:	Current va	-- Given as LABEL=...
ba02.mpr:	Current va	-- Given as LABEL=...
ba03.mpr:	Current va	-- Given as LABEL=...
ba04.mpr:	Current va	-- Given as LABEL=...
ba05.mpr:	Current va	-- Given as LABEL=...

MPRIR Manitoba property tax credit rental inclusion rate

DESCRIPTION

This is the proportion of Total Rental Payments allowed when calculating the Manitoba Property Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.20000	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.20000	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	0.20000	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	0.20000	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	0.20000	0.0% Copied from ba02.mpr
ba04.mpr:	0.20000	0.0% Copied from ba03.mpr
ba05.mpr:	0.20000	0.0% Copied from ba04.mpr

MPTC allowed]

Manitoba political contribution table [total donations, donation

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Source
ba88.mpr:	3	[Rows] Federal Income Tax T1C (MAN) 1988
	0 0 0.750	
	100 (75) 0.500	
	550 (300) 0.333	
ba89.mpr:	[Same]	Federal Income Tax T1C (MAN) 1989
ba90.mpr:	[Same]	Federal Income Tax T1C (MAN) 1990
ba91.mpr:	[Same]	Federal Income Tax T1C (MAN) 1991
ba92.mpr:	[Same]	Federal Income Tax T1C (MAN) 1992
ba93.mpr:	[Same]	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	[Same]	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	[Same]	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	[Same]	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	[Same]	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	[Same]	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	[Same]	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	[Same]	Federal Income Tax Form MB428 - 2000
ba01.mpr:	[Same]	Federal Income Tax Form MB428 - 2001
ba02.mpr:	3	[Rows] Federal Income Tax Form MB428 - 2002
	0 0 0.750	
	200 (150) 0.500	
	550 (325) 0.333	
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

MPTCBEN Maximum Manitoba political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Manitoba Political Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	500.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	500.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	500.00	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	500.00	0.0% Federal Income Tax Form MB428 - 2001
ba02.mpr:	500.00	0.0% Federal Income Tax Form MB428 - 2002
ba03.mpr:	500.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.54000	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.52000	-3.7% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.52000	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.52000	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.52000	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.52000	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.52000	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.52000	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	0.52000	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	0.52000	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	0.51000	-1.9% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	0.48500	-4.9% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Not in effect
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000	0.000000
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 3	[Rows]	Federal Income Tax Form MB428 - 2000
0	0.0000	0.080000
29590 (2367.2000)		0.122200

59180 (5983.0980) 0.136300
ba01.mpr: 3 [Rows] Federal Income Tax Form MB428 - 2001
0 0.0000 0.109000
30544 (3329.2960) 0.162000
61089 (8277.5860) 0.174000
ba02.mpr: 3 [Rows] Federal Income Tax Form MB428 - 2002
0 0.0000 0.109000
30544 (3329.2960) 0.154000
65000 (8635.5200) 0.174000
ba03.mpr: 3 [Rows] Payroll Deductions Formulas 2003 - T4127
0 0.0000 0.109000
30544 (3329.2960) 0.149000
65000 (8463.2400) 0.174000
ba04.mpr: 3 [Rows] Manitoba Budget 2003 - Paper D, page D2
0 0.0000 0.109000
30544 (3329.2960) 0.140000
65000 (8153.1360) 0.174000
ba05.mpr: [Same] Grown from ba04.mpr using NONE=1.0000

MRAXM Manitoba tax reduction age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	270.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1991

ba92.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	270.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	225.00	-16.7%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	225.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	225.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	225.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	225.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MRBXM Manitoba tax reduction basic credit

DESCRIPTION

This is the basic credit amount of Manitoba Tax Reduction. This amount is reduced by MTRNIOS percent of net income.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	430.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	430.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	430.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	430.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	430.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	430.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	430.00	0.0% Federal Income Tax T1C (MAN) 1994

ba95.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	430.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	225.00	-47.7%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	225.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	225.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	225.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	225.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MRDISEX Manitoba tax reduction disability credit

DESCRIPTION

An individual who claimed either a disability exemption for themselves (iddisslf) or others (iddisoth) may claim this amount as a disability credit in determining the Manitoba Tax reduction (imptr).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	270.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1996

ba97.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	270.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	300.00	11.1%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	300.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	300.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	300.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	300.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MREMXM Manitoba tax reduction married equivalent credit

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	370.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC - 1999

ba00.mpr:	370.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	225.00	-39.2%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	225.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	225.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	225.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	225.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MRMXM Manitoba tax reduction married credit

DESCRIPTION

This parameter is an additional credit with respect to the spouse if the filer has claimed the Married Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	370.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	370.00	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	225.00	-39.2% Federal Income Tax Form MB428 - 2001
ba02.mpr:	225.00	0.0% Federal Income Tax Form MB428 - 2002

ba03.mpr:	225.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	225.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	225.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MRODISEX Manitoba tax reduction old disabled dependant credit

DESCRIPTION

An individual who claimed an amount for disabled dependents aged 18 and over (idothpe) may claim this amount as a disability credit in determining the Manitoba Tax Reduction (imptr). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	150.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	250.00	66.7%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	250.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	300.00	20.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	300.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	300.00	0.0%	Payroll Deductions Formulas 2003 - T4127

ba04.mpr: 300.00 0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr: 300.00 0.0% Grown from ba04.mpr using NONE=1.0000

MRSAXM Manitoba tax reduction spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse is age 65 or over and the Amounts Transferred From Spouse Tax Credit has been claimed.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	270.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	270.00	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	270.00	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	225.00	-16.7% Federal Income Tax Form MB428 - 2001
ba02.mpr:	225.00	0.0% Federal Income Tax Form MB428 - 2002
ba03.mpr:	225.00	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	225.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	225.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 18 and under.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	50.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	250.00	400.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	250.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	300.00	20.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	300.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	300.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	300.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	300.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	50.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	50.00	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	-- Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the basic credit amount of the Manitoba Surtax. Along with other credits, it is subtracted from Manitoba Net Income Tax to derive Total Manitoba Tax.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	600.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	600.00	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	600.00	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	-- Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

Only people aged over MSCHAGE are eligible for the Manitoba homeowners' school tax assistance.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	55.00	-- Federal Income Tax T1C (MAN) 1993
ba94.mpr:	55.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	55.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	55.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	55.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	55.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	55.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	55.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	55.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	55.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	55.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	55.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	55.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the basic value of the Manitoba homeowners' school tax assistance. It is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	175.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	175.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	175.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	175.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	175.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	175.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	175.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	175.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

The Manitoba homeowners' school tax assistance was implemented in 1993 and is part of the total property tax credit (impptxtc). MSCHFLAG turns it on or off. In order to qualify for assistance, Manitoba residents must be homeowners and be older than MSCHAGE. The basic credit is MSCHBXM which is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	1	-- Federal Income Tax T1C (MAN) 1993
ba94.mpr:	1	-- Federal Income Tax T1C (MAN) 1994
ba95.mpr:	1	-- Federal Income Tax T1C (MAN) 1995
ba96.mpr:	1	-- Federal Income Tax T1C (MAN) 1996
ba97.mpr:	1	-- Federal Income Tax T1C (MAN) 1997
ba98.mpr:	1	-- Federal Income Tax T1C (MAN) 1998
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG

ba02.mpr: 1 -- FLAG
 ba03.mpr: 1 -- Copied from ba02.mpr
 ba04.mpr: 1 -- Copied from ba03.mpr
 ba05.mpr: 1 -- Copied from ba04.mpr

MSCHMNTH Manitoba school tax minimum threshold

DESCRIPTION

Only people who paid school taxes (idmschpd) over this minimum threshold (MSCHMNTH) are eligible to receive the Manitoba homeowners' school tax assistance.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	160.00	-- Federal Income Tax T1C (MAN) 1993
ba94.mpr:	160.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	160.00	0.0% Federal Income Tax T1C (MAN) 1995
ba96.mpr:	160.00	0.0% Federal Income Tax T1C (MAN) 1996
ba97.mpr:	160.00	0.0% Federal Income Tax T1C (MAN) 1997
ba98.mpr:	160.00	0.0% Federal Income Tax T1C (MAN) 1998
ba99.mpr:	160.00	0.0% Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	160.00	0.0% Federal Income Tax Form MB479 - 2000
ba01.mpr:	160.00	0.0% Federal Income Tax Form MB479 - 2001
ba02.mpr:	160.00	0.0% Federal Income Tax Form MB479 - 2002
ba03.mpr:	160.00	0.0% Grown from ba02.mpr using NONE=1.0000

ba04.mpr: 160.00 0.0% Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 160.00 0.0% Grown from ba04.mpr using NONE=1.0000

MSCHRND Manitoba school tax assistance rounding unit

DESCRIPTION

This is the rounding factor of the Manitoba homeowners' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded. The formula used is the following:

$$\text{MSCHBXM} - (\text{MSCHRND} * \text{int}((\text{income} - \text{MSCHTD}) * \text{MSCHRR} / \text{MSCHRND}))$$

*Note that this formula in the code also protects against negative values.

The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	2.00	-- Federal Income Tax T1C (MAN) 1993
ba94.mpr:	2.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	2.00	0.0% Federal Income Tax T1C (MAN) 1995

ba96.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	2.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	2.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	2.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	2.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	2.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MSCHRR Manitoba school tax reduction rate

DESCRIPTION

This is the reduction rate of the Manitoba homeowners' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.02000	-- Federal Income Tax T1C (MAN) 1993

ba94.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	0.02000	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	0.02000	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	0.02000	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	0.02000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.02000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.02000	0.0%	Copied from ba04.mpr

MSCHTD Manitoba school tax turndown

DESCRIPTION

This is the turndown for the Manitoba homeowner' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect

ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	15100.00	--	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1997
ba98.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) 1998
ba99.mpr:	15100.00	0.0%	Federal Income Tax T1C (MAN) - 1999
ba00.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2000
ba01.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2001
ba02.mpr:	15100.00	0.0%	Federal Income Tax Form MB479 - 2002
ba03.mpr:	15100.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	15100.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	15100.00	0.0%	Grown from ba04.mpr using NONE=1.0000

MSDISEX Manitoba surtax disability credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the Disability Credit or the Disability Amount for Dependants Other Than Spouse.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	50.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) 1994

ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	50.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

MSEMXM Manitoba surtax married equivalent credit

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	100.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1997

ba98.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	100.00	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

MSMXM Manitoba surtax married credit

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Married Tax Credit.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	100.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	100.00	0.0% Federal Income Tax Form MB428 - 2000

ba01.mpr:	0.00	--	Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

MSODISEX Manitoba surtax old disabled dependant credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for disabled dependents aged 18 and over (idothpe). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	40.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	40.00	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	40.00	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	-- Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	-- Not in effect

ba03.mpr: 0.00 -- Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: 0.00 -- Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 0.00 -- Grown from ba04.mpr using NONE=1.0000

MSSAXM Manitoba surtax spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse was eligible for the Federal Age Tax Credit and that credit was transferred to the filer.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	50.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	50.00	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	-- Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 18 and under.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	25.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) 1994
ba95.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC - 1998
ba99.mpr:	25.00	0.0% Federal Income Tax T1C (MAN) TC - 1999
ba00.mpr:	25.00	0.0% Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.00	-- Not in effect (Man. 2000 Budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is the activation flag for the inclusion of head and spouse incomes from transfer programs (imisa, imigis, imispa) in the calculation of Manitoba Net Property Tax Credit (impptxtc) and the Manitoba cost-of-living tax credit (which is included in imptc).

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	1	-- Federal Income Tax T1C (MAN) TC-1994
ba95.mpr:	1	-- Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	1	-- Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	1	-- FLAG
ba98.mpr:	1	-- FLAG
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG
ba02.mpr:	1	-- Federal Income Tax Form MB479 - 2002
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

The percentage of net income (iminet) used to offset the Manitoba tax reduction.

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.02000	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1994
ba95.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1997
ba98.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1998
ba99.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN) TC-1999
ba00.mpr:	0.02000	0.0%	Federal Income Tax Form MB428 - 2000
ba01.mpr:	0.01000	-50.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	0.01000	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	0.01000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.01000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.01000	0.0%	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form MB428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form MB428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form MB428 - 2002
ba03.mpr:	1	-- Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

MXM

Married exemption/amount

DESCRIPTION

All married filers are eligible to claim this amount as an exemption or a tax credit, subject to reductions based on the spouse's net income.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	5000.00	--	Federal Income Tax 1988 - Personal Amounts & Line 303
ba89.mpr:	5055.00	1.1%	Federal Income Tax 1989 - Personal Amounts & Line 303
ba90.mpr:	5141.00	1.7%	Federal Income Tax 1990 - Personal Amounts & Line 303
ba91.mpr:	5233.00	1.8%	Federal Income Tax 1991 - Personal Amounts & Line 303
ba92.mpr:	5380.00	2.8%	Federal Income Tax 1992 - Personal Amounts & Line 303
ba93.mpr:	5380.00	0.0%	Federal Income Tax 1993 - Personal Amounts & Line 303
ba94.mpr:	5380.00	0.0%	Federal Income Tax 1994 - Line 303
ba95.mpr:	5380.00	0.0%	Federal Income Tax 1995 - Line 303
ba96.mpr:	5380.00	0.0%	Federal Income Tax 1996 - Line 303
ba97.mpr:	5380.00	0.0%	Federal Income Tax 1997 - Line 303
ba98.mpr:	5380.00	0.0%	Federal Income Tax 1998 - Line 303
ba99.mpr:	5718.00	6.3%	Federal Income Tax 1999 - Line 303
ba00.mpr:	6140.00	7.4%	Federal Income Tax 2000 - Line 303
ba01.mpr:	6293.00	2.5%	Federal Income Tax 2001 - Line 303
ba02.mpr:	6482.00	3.0%	Federal Income Tax 2002 - Line 303

ba03.mpr:	6586.00	1.6%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6800.00	3.2%	Federal Economic Statement 2000 - p. 177
ba05.mpr:	6941.32	2.1%	Grown from ba04.mpr using CPI=1.020783

MXMT Married exemption/amount turndown level

DESCRIPTION

The level of spousal net income above which the filer's married amount begins to be reduced. The reduction is calculated as the dependant's net income less the turndown MXMT. This parameter is used in the calculation of immartxc.

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	500.00	--	Federal Income Tax 1988 - Personal Amounts & Line 303
ba89.mpr:	506.00	1.2%	Federal Income Tax 1989 - Personal Amounts & Line 303
ba90.mpr:	514.00	1.6%	Federal Income Tax 1990 - Personal Amounts & Line 303
ba91.mpr:	524.00	1.9%	Federal Income Tax 1991 - Personal Amounts & Line 303
ba92.mpr:	538.00	2.7%	Federal Income Tax 1992 - Personal Amounts & Line 303
ba93.mpr:	538.00	0.0%	Federal Income Tax 1993 - Personal Amounts & Line 303
ba94.mpr:	538.00	0.0%	Federal Income Tax 1994 - Line 303
ba95.mpr:	538.00	0.0%	Federal Income Tax 1995 - Line 303
ba96.mpr:	538.00	0.0%	Federal Income Tax 1996 - Line 303
ba97.mpr:	538.00	0.0%	Federal Income Tax 1997 - Line 303
ba98.mpr:	538.00	0.0%	Federal Income Tax 1998 - Line 303

ba99.mpr:	572.00	6.3%	Federal Income Tax 1999 - Line 303
ba00.mpr:	614.00	7.3%	Federal Income Tax 2000 - Line 303
ba01.mpr:	630.00	2.6%	Federal Income Tax 2001 - Line 303
ba02.mpr:	649.00	3.0%	Federal Income Tax 2002 - Line 303
ba03.mpr:	659.00	1.5%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	671.89	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	685.85	2.1%	Grown from ba04.mpr using CPI=1.020783

MYPNDL Man. Pension Income Deduction Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	Federal Income Tax Form MB428 - 2000

ba01.mpr:	1000.00	0.0%	Federal Income Tax Form MB428 - 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form MB428 - 2002
ba03.mpr:	1000.00	0.0%	Form TD1MB 2003
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NAMTOPT NFLD alternative minimum tax option (1=none, 2=% fed, 3=fed adj income, 4=% min amt)

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When NAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When NAMTOPT is set to 2, then a percentage (NAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using NAMTPCTF.

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

When NAMTOPT is set to 4, then a percentage (NAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using NAMTPCTM.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Not in effect
ba89.mpr:	1	-- Not in effect
ba90.mpr:	1	-- Not in effect
ba91.mpr:	1	-- Not in effect
ba92.mpr:	1	-- Not in effect
ba93.mpr:	1	-- Not in effect
ba94.mpr:	1	-- Not in effect
ba95.mpr:	1	-- Not in effect
ba96.mpr:	1	-- Not in effect
ba97.mpr:	1	-- Not in effect
ba98.mpr:	1	-- Not in effect
ba99.mpr:	1	-- Not in effect
ba00.mpr:	1	-- Not in effect
ba01.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

NAMTPCTF NFLD amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG=1) and NAMTOPT is set to 2, then a percentage (NAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.62200	-- Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	0.62200	0.0% Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.62200	0.0% Copied from ba02.mpr
ba04.mpr:	0.62200	0.0% Copied from ba03.mpr
ba05.mpr:	0.62200	0.0% Copied from ba04.mpr

NAMTPCTM NFLD amt rate as pct of federal minimum tax amount

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG=1) and NAMTOPT is set to 4, then a percentage (NAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

NAMTTX NFLD amt rate as tax on adjusted income

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG=1) and NAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the NAMTTX rate, usually set to the

smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

NAXM NFLD Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	3482.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	3482.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	3482.00	0.0%	Form TD1NL 2003
ba04.mpr:	3482.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	3482.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NAXPI NFLD Age Amount phase in rate for 1994 and beyond

DESCRIPTION

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

See also `impatxc`, `NAXM`, `NAXRR`, and `NAXTD`.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	1.00000	-- Federal Income Tax NF428 - 2001
ba02.mpr:	1.00000	0.0% Federal Income Tax Form NL428 - 2002
ba03.mpr:	1.00000	0.0% Form TD1NL 2003
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

NAXRR NFLD Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, NAXTD, NAXPI.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.15000	--	Federal Income Tax NF428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	0.15000	0.0%	Form TD1NL-WS 2003
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

NAXTD NFLD Age Amount net income turndown

DESCRIPTION

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

See also impatxc, NAXRR, NAXPI

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	25921.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	25921.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	25921.00	0.0%	Form TD1NL 2003
ba04.mpr:	25921.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	25921.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NBCBBAS NB Basic child benefit (per child)

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	250.00	--	New Brunswick Child Tax Benefit
ba98.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	250.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	250.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

NBCBECI NB Child benefits earning supplement cut-in level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	3750.00	--	New Brunswick 1997-98
ba98.mpr:	3750.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	3750.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	3750.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	3750.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	3750.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	3750.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	3750.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	3750.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

NBCBEIS NB Child benefits earned income supplement

DESCRIPTION

This parameter represents the maximum family amount of the New Brunswick earned-income supplement which increases the New Brunswick Child Benefit for low-income working families.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	250.00	--	New Brunswick 1997-98
ba98.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	250.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	250.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	250.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	250.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

NBCBERR NB Child benefits earning supplement reduction rate

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEIS) portion of the New Brunswick Child Tax Benefit will be reduced by when family net income exceeds the (NBCBETD) turn down level.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.05000	-- New Brunswick 1997-98
ba98.mpr:	0.05000	0.0% NB Child Tax Benefit Regulations
ba99.mpr:	0.05000	0.0% NB Child Tax Benefit Regulations
ba00.mpr:	0.05000	0.0% NB Child Tax Benefit Regulations
ba01.mpr:	0.05000	0.0% Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	0.05000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	0.05000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	0.05000	0.0% Copied from ba03.mpr
ba05.mpr:	0.05000	0.0% Copied from ba04.mpr

NBCBESR NB Child benefits earned income supplement rate

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEIS) to the New Brunswick Child Tax Benefit will be increased when family net income exceeds the (NBCBECI) cut-in level.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.04000	-- New Brunswick 1997-98
ba98.mpr:	0.04000	0.0% NB Child Tax Benefit Regulations
ba99.mpr:	0.04000	0.0% NB Child Tax Benefit Regulations
ba00.mpr:	0.04000	0.0% NB Child Tax Benefit Regulations
ba01.mpr:	0.04000	0.0% Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	0.04000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	0.04000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	0.04000	0.0% Copied from ba03.mpr
ba05.mpr:	0.04000	0.0% Copied from ba04.mpr

NBCBETD NB Child benefits earning supplement turndown level

DESCRIPTION

The level of family net income above which the earning supplement portion of the New Brunswick Child Tax Benefit is reduced at the rate (NBCBERR).

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	20921.00	--	New Brunswick 1997-98
ba98.mpr:	20921.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	20921.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	20921.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	20921.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	20921.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

NBCBPI NB Child benefits phase-in rate

DESCRIPTION

When the parameter NBCTBFLG is set to one, the value of this parameter is always multiplied times the calculated amount of the New Brunswick Child tax benefit

(imnbcben). The parameter was designed to simulate the partial year benefits due to the commencement of the program in April 1997.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.75000	-- New Brunswick 1997-98
ba98.mpr:	1.00000	33.3% NB Child Tax Benefit Regulations
ba99.mpr:	1.00000	0.0% NB Child Tax Benefit Regulations
ba00.mpr:	1.00000	0.0% NB Child Tax Benefit Regulations
ba01.mpr:	1.00000	0.0% Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	1.00000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	1.00000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child Benefit for families with two or more children.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.05000	-- New Brunswick 1997-98
ba98.mpr:	0.05000	0.0% NB Child Tax Benefit Regulations
ba99.mpr:	0.05000	0.0% NB Child Tax Benefit Regulations
ba00.mpr:	0.05000	0.0% NB Child Tax Benefit Regulations
ba01.mpr:	0.05000	0.0% Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	0.05000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	0.05000	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	0.05000	0.0% Copied from ba03.mpr
ba05.mpr:	0.05000	0.0% Copied from ba04.mpr

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child Benefit for families with one child.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.02500	-- New Brunswick 1997-98
ba98.mpr:	0.02500	0.0% NB Child Tax Benefit Regulations
ba99.mpr:	0.02500	0.0% NB Child Tax Benefit Regulations
ba00.mpr:	0.02500	0.0% NB Child Tax Benefit Regulations
ba01.mpr:	0.02500	0.0% Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	0.02500	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	0.02500	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	0.02500	0.0% Copied from ba03.mpr
ba05.mpr:	0.02500	0.0% Copied from ba04.mpr

DESCRIPTION

The level of family net income (head plus spouse) above which the New Brunswick Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (NBCBRR) for families with two or more children or by (NBCBRRS) for families with one child.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	20000.00	--	New Brunswick 1997-98
ba98.mpr:	20000.00	0.0%	NB Child Tax Benefit Regulations
ba99.mpr:	20000.00	0.0%	NB Child Tax Benefit Regulations
ba00.mpr:	20000.00	0.0%	NB Child Tax Benefit Regulations
ba01.mpr:	20000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	20000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	20000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	20000.00	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	20000.00	0.0%	Grown from ba04.mpr using CPIM3=1.000000

NBCTBFLG NB child benefit activation flag

DESCRIPTION

When this parameter is assigned a value of 1, the New Brunswick Child Tax Benefit calculation is activated. With a value of 0, the calculation of the New Brunswick Child Tax Benefit is suppressed.

CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	1	-- FLAG
ba98.mpr:	1	-- FLAG
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	1	-- FLAG
ba03.mpr:	1	-- FLAG
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

This is the value of the Low-Income Seniors' Benefit. People who received the federal Guaranteed Income Supplement (GIS) or the federal Spouse's Allowance depending on NBSBSPA, are eligible to receive this benefit (imigist) for New Brunswick. When both spouses receive GIS (or SPA depending on NBSBSPA), only one spouse may receive the Low-Income Seniors' Benefit. In the SPSPD/M, the spouse with the lowest net income receives the benefit (or the oldest spouse when both spouses have the same net income).

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	100.00	--	New Brunswick Budget, p.26
ba99.mpr:	100.00	0.0%	New Brunswick Budget 1998-1999
ba00.mpr:	100.00	0.0%	New Brunswick Budget 2000-2001
ba01.mpr:	100.00	0.0%	New Brunswick Press Release Apr 3, 2001
ba02.mpr:	100.00	0.0%	New Brunswick Budget 2002-2003, page 17
ba03.mpr:	100.00	0.0%	New Brunswick Budget 2003-2004, page 18
ba04.mpr:	100.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000

ba05.mpr: 100.00 0.0% Grown from ba04.mpr using DEFAULT=1.0000

NBSBSPA N.B. Low-Income Seniors' Benefit - SPA eligibility

DESCRIPTION

When this flag is set to 1, people who received either the federal Guaranteed Income Supplement (GIS), the Widowed Spouse's Allowance or the Extended Spouse's Allowance (SPA) are eligible to receive this benefit (imigist) for New Brunswick. When both spouses receive GIS and/or SPA, only one spouse may receive the Low-Income Seniors' Benefit.

When this flag is set to 0, only those who have received GIS would be eligible for the New Brunswick Low-Income Seniors' Benefit. When both spouses receive GIS, only one spouse may receive the Low-Income Seniors' Benefit.

In the SPSPD/M, the spouse with the lowest net income receives the benefit (or the oldest spouse when both spouses have the same net income).

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect

ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	1	--	New Brunswick Department of Finance
ba00.mpr:	1	--	New Brunswick Department of Finance
ba01.mpr:	1	--	New Brunswick Press Release Apr 3, 2001
ba02.mpr:	1	--	New Brunswick Budget 2002-2003, page 17
ba03.mpr:	1	--	New Brunswick Budget 2003-2004, page 18
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

NBXM NFLD Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	7410.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	7410.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	7410.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	7410.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	7410.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NCB1 Nfld. child benefit for first child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the first dependent child in the family.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	204.00	-- Nfld. Child Benefit Regulations
ba00.mpr:	204.00	0.0% Nfld. Child Benefit Regulations

ba01.mpr:	204.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	204.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	216.00	5.9%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	216.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	216.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NCB2 Nfld. child benefit for second child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the second dependent child in the family.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	312.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	312.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	312.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12

ba02.mpr:	312.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	312.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	312.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	312.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NCB3 Nfld. child benefit for third child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the third dependent child in the family.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	336.00	-- Nfld. Child Benefit Regulations
ba00.mpr:	336.00	0.0% Nfld. Child Benefit Regulations
ba01.mpr:	336.00	0.0% Your Canada Child Tax Benefit - Guide T4114-12

ba02.mpr:	336.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	336.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	336.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	336.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NCB4 Nfld. child benefit for 4th and subsequent child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the fourth (or more) dependent child in the family.

CROSS REFERENCE

Function	Description
txnflid	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	360.00	-- Nfld. Child Benefit Regulations
ba00.mpr:	360.00	0.0% Nfld. Child Benefit Regulations
ba01.mpr:	360.00	0.0% Your Canada Child Tax Benefit - Guide T4114-12

ba02.mpr:	360.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	360.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	360.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	360.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NCBFLG Newfoundland child benefit activation flag

DESCRIPTION

This flag turns on or off the Newfoundland and Labrador Child Benefit. The Newfoundland and Labrador Child Benefit (imncb) is a tax-free monthly payment to help low-income families with the cost of raising children under age 18. Benefits from this program are combined with the Canada Child Tax Benefit into a single monthly payment. The program was implemented in July 1999.

Under the Newfoundland and Labrador Child Benefit program, you may be entitled to receive a benefit of NCB1 for the first child, NCB2 for the second child, NCB3 for the third child, and NCB4 for each additional child. The benefit is reduced when net family income is greater than NCBTD and is completely phased out when net family income is at least NCBPO.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect

ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	1	--	Nfld. Child Benefit Regulations
ba00.mpr:	1	--	Nfld. Child Benefit Regulations
ba01.mpr:	1	--	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	1	--	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	1	--	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

NCBPI Nfld. child benefit program phase in

DESCRIPTION

The Newfoundland and Labrador Child Benefit is phased in by multiplying the benefit by this parameter.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect

ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.50000	--	Nfld. Child Benefit Regulations
ba00.mpr:	1.00000	100.0%	Nfld. Child Benefit Regulations
ba01.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	1.00000	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

NCBPO Nfld. child benefit family income phase out

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and Labrador Child Benefit is completely phased out.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	20921.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	20921.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	21744.00	3.9%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	22397.00	3.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	22397.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	22397.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	22397.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NCBTD Nfld. child benefit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and Labrador Child Benefit begins to be paid at a lower rate. The benefit is reduced when net family income is greater than this parameter and less than NCBPO.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	15921.00	--	Nfld. Child Benefit Regulations
ba00.mpr:	15921.00	0.0%	Nfld. Child Benefit Regulations
ba01.mpr:	16744.00	5.2%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	17397.00	3.9%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	17397.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	17397.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	17397.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NCGTC NFLD Caregiver Tax Credit

DESCRIPTION

NCGTC multiplied by NPNTCR is the maximum amount of the Newfoundland Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

For more explanation see NCGTCFLG.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	2353.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	2353.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	2353.00	0.0%	Form TD1NL 2003
ba04.mpr:	2353.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	2353.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NCGTCFLG NFLD Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Newfoundland Caregiver Tax Credit (impcgtc) is activated by the flag NCGTCFLG.

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

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

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

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

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	1	-- Federal Income Tax NF428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form NL428 - 2002
ba03.mpr:	1	-- Form TD1NL 2003
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnflid	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr: 5	[Rows]	Value based on SCF 1996
60	0.870 (-0.0010)	
70	0.860 (0.0000)	
80	0.860 (-0.0130)	
90	0.730 (0.0270)	
100	1.000 (0.0270)	
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	13853.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	13853.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	13853.00	0.0%	Form TD1NL 2003
ba04.mpr:	13853.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	13853.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect

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

NCHATL1 NFLD Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	200.00	-- Federal Income Tax NF428 - 2001
ba02.mpr:	200.00	0.0% Federal Income Tax Form NL428 - 2002
ba03.mpr:	200.00	0.0% Grown from ba02.mpr using NONE=1.0000

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

NCHATR1 NFLD Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (NCHATL1) that may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.10570	-- Federal Income Tax NF428 - 2001
ba02.mpr:	0.10570	0.0% Federal Income Tax Form NL428 - 2002
ba03.mpr:	0.10570	0.0% Payroll Deductions Formulas effective Jan. 2003
ba04.mpr:	0.10570	0.0% Copied from ba03.mpr
ba05.mpr:	0.10570	0.0% Copied from ba04.mpr

DESCRIPTION

The proportion of charitable donations above the first level (NCHATL1) that may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.18020	-- Federal Income Tax NF428 - 2001
ba02.mpr:	0.18020	0.0% Federal Income Tax Form NL428 - 2002
ba03.mpr:	0.18020	0.0% Payroll Deductions Formulas effective Jan. 2003
ba04.mpr:	0.18020	0.0% Copied from ba03.mpr
ba05.mpr:	0.18020	0.0% Copied from ba04.mpr

NCLAWSA1 Newfoundland social assistance clawback amount for first child

DESCRIPTION

This parameter contains the Newfoundland and Labrador amount to clawback from provincial social assistance (imisa) for the first child in the family who is in receipt of the National Child Benefit Supplement (imfcbene). Families with more than one child will have this amount plus NCLAWSA2 for each additional child under 18 clawed back from their social assistance benefits.

The clawback of social assistance in Newfoundland will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Newfoundland flag is also set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	156.00	--	HRDC Income Support Policy Group
ba00.mpr:	156.00	0.0%	HRDC Income Support Policy Group
ba01.mpr:	156.00	0.0%	HRDC Income Support Policy Group
ba02.mpr:	156.00	0.0%	HRDC Income Support Policy Group

ba03.mpr:	156.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	156.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	156.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NCLAWSA2 Newfoundland social assistance clawback amount for each additional child

DESCRIPTION

This parameter contains the Newfoundland and Labrador amount to clawback from provincial social assistance (imisa) for each additional child in the family who is in receipt of the National Child Benefit Supplement (imfcbene) for families with more than one eligible child. Families with more than one child will have NCLAWSA1 plus this amount for each additional child under 18 clawed back from their social assistance benefits.

The clawback of social assistance in Newfoundland will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Newfoundland flag is also set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	552.00	--	HRDC Income Support Policy Group
ba00.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba01.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba02.mpr:	552.00	0.0%	HRDC Income Support Policy Group
ba03.mpr:	552.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	552.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	552.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NDTCR NFLD dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect

ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.09000	--	Federal Income Tax NF428 - 2001
ba02.mpr:	0.05000	-44.4%	Newfoundland Press Release March 21, 2002
ba03.mpr:	0.05000	0.0%	Newfoundland Press Release March 21, 2002
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

NEDXPM NFLD Education Amount per month

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

ba01.mpr:	200.00	--	Federal Income Tax NF(S11) - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form NL(S11) - 2002
ba03.mpr:	200.00	0.0%	Form TD1NL 2003
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NEMXM NFLD equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	6055.00	-- Federal Income Tax NF428 - 2001
ba02.mpr:	6055.00	0.0% Federal Income Tax Form NL428 - 2002

ba03.mpr:	6055.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6055.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6055.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NEMXMT NFLD equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	606.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	606.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	606.00	0.0%	Form TD1NL-WS 2003

ba04.mpr: 606.00 0.0% Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 606.00 0.0% Grown from ba04.mpr using NONE=1.0000

NETOASFLG Net the clawback from Old Age Security

DESCRIPTION

When this parameter is assigned a value of 1, the Old Age Security clawback (imoasr) is netted from OAS (imioas). It thus appears as a lower transfer and lower tax – government and household balance variables are unaffected. With a value of 0, the OAS clawback is reported as a tax.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Federal Budget, 1995
ba89.mpr:	0	-- Federal Budget, 1995
ba90.mpr:	0	-- Federal Budget, 1995
ba91.mpr:	0	-- Federal Budget, 1995
ba92.mpr:	0	-- Federal Budget, 1995
ba93.mpr:	0	-- Federal Budget, 1995
ba94.mpr:	0	-- Federal Budget, 1995
ba95.mpr:	0	-- Federal Budget, 1995
ba96.mpr:	0	-- Not in effect re: 1995 Federal Budget
ba97.mpr:	1	-- Federal Budget, 1995
ba98.mpr:	1	-- FLAG
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG
ba02.mpr:	1	-- FLAG
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr

NFSBBAS NFLD Low-Income Seniors' Benefit base amount

DESCRIPTION

This is the base value of the Newfoundland Low-Income Seniors' Benefit which was introduced in 1999. All seniors aged 65 and over, with annual family income less than NFSBTD are eligible to receive the maximum benefit NFSBBAS. This benefit will be reduced by NFSBRR for each dollar of family income over NFSBTD.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in Effect
ba89.mpr:	0.00	-- Not in Effect
ba90.mpr:	0.00	-- Not in Effect
ba91.mpr:	0.00	-- Not in Effect
ba92.mpr:	0.00	-- Not in Effect
ba93.mpr:	0.00	-- Not in Effect
ba94.mpr:	0.00	-- Not in Effect
ba95.mpr:	0.00	-- Not in Effect
ba96.mpr:	0.00	-- Not in Effect
ba97.mpr:	0.00	-- Not in Effect
ba98.mpr:	0.00	-- Not in Effect
ba99.mpr:	200.00	-- Newfoundland Budget 1999, page 23
ba00.mpr:	200.00	0.0% Federal Income Tax NFLD - 2000
ba01.mpr:	300.00	50.0% NFLD Budget Speech 2001 - page 24
ba02.mpr:	300.00	0.0% Federal Income Tax NFLD - 2002
ba03.mpr:	350.00	16.7% Newfoundland Budget Speech 2003 - page 29
ba04.mpr:	350.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	350.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the reduction rate used in the calculation of the Newfoundland Low-Income Seniors' Benefit which was introduced in 1999. This benefit will be reduced by NFSBRR for each dollar of family income over NFSBTD.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in Effect
ba89.mpr:	0.00000	-- Not in Effect
ba90.mpr:	0.00000	-- Not in Effect
ba91.mpr:	0.00000	-- Not in Effect
ba92.mpr:	0.00000	-- Not in Effect
ba93.mpr:	0.00000	-- Not in Effect
ba94.mpr:	0.00000	-- Not in Effect
ba95.mpr:	0.00000	-- Not in Effect
ba96.mpr:	0.00000	-- Not in Effect
ba97.mpr:	0.00000	-- Not in Effect
ba98.mpr:	0.00000	-- Not in Effect
ba99.mpr:	0.02500	-- Newfoundland Budget 1999, page 23
ba00.mpr:	0.02500	0.0% Federal Income Tax NFLD - 2000
ba01.mpr:	0.05000	100.0% NFLD Budget Speech 2001
ba02.mpr:	0.05000	0.0% Federal Income Tax NFLD - 2002
ba03.mpr:	0.05833	16.7% Newfoundland and Labrador Dept. of Finance - 2003
ba04.mpr:	0.05833	0.0% Copied from ba03.mpr
ba05.mpr:	0.05833	0.0% Copied from ba04.mpr

DESCRIPTION

The level of family net income (head + spouse) above which the Newfoundland Low-Income Seniors' Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Newfoundland Low Income Seniors' Benefit will be reduced by the reduction rate NFSBRR.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	0.00	--	Not in Effect
ba99.mpr:	12000.00	--	Newfoundland Budget 1999, page 23
ba00.mpr:	12000.00	0.0%	Federal Income Tax NFLD - 2000
ba01.mpr:	14000.00	16.7%	NFLD Budget Speech 2001 - page 24
ba02.mpr:	14000.00	0.0%	Federal Income Tax NFLD - 2002
ba03.mpr:	14000.00	0.0%	Newfoundland and Labrador Dept. of Finance, 2003
ba04.mpr:	14000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	14000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

When NHEATFLG is turned on, eligible households will receive a home heating fuel rebate (NHEATREB) from the Newfoundland government for assistance with heating fuel expenses. The rebate is payable to households that use home heating fuel as the primary source of heat and where an individual in that household receives any amount of the Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit or Social assistance (the latter only applies when NHEATSAFLG is turned on). Households that use electricity or wood as the primary heat source are not eligible for the rebate. The value of the rebate is held in impheatr.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect

ba01.mpr: 1 -- Newfoundland Ministry of Finance News Release - Jan.
17, 2001
ba02.mpr: 0 -- Not in effect
ba03.mpr: 1 -- Nfld Budget 2003
ba04.mpr: 0 -- Not in effect
ba05.mpr: 0 -- Copied from ba04.mpr

NHEATREB Newfoundland home heating fuel rebate amount

DESCRIPTION

When NHEATFLG is turned on, eligible households will receive this amount as a home heating fuel rebate from the Newfoundland government for assistance with heating fuel expenses. The rebate is payable to households that use home heating fuel as the primary source of heat and where an individual in that household receives any amount of the Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit. Households that use electricity or wood as the primary heat source are not eligible for the rebate. The value of the rebate is held in impheatr.

CROSS REFERENCE

Function	Description
txnflid	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect

ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	100.00	--	Newfoundland Ministry of Finance News Release - Jan. 17, 2001
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	100.00	--	Nfld Budget 2003
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

NHEATSAFLG Newfoundland home heating fuel rebate - SA recipients eligible

DESCRIPTION

When NHEATSAFLG is turned on, the Newfoundland Home Heating Credit is payable to people who receive social assistance (imisa) in addition to those receiving Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit.

CROSS REFERENCE

Function	Description
txnflid	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect

ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	1	--	Nfld Budget 2003
ba04.mpr:	0	--	Not in effect
ba05.mpr:	0	--	Copied from ba04.mpr

NLVCMAX Maximum NFLD labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Newfoundland labour sponsored funds tax credit (implvctc). The credit is derived as a proportion NLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value NLVCMAX.

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

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

NLVCRT Percent of NFLD labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Newfoundland labour sponsored funds tax credit (implvctc). The credit is derived as a proportion NLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value NLVCMAX.

CROSS REFERENCE

Function	Description
txnflD	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect

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

NMAXDX NFLD Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Newfoundland non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoht). The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

ba01.mpr:	4233.00	--	Federal Income Tax NFLD - 2001
ba02.mpr:	4233.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	5000.00	18.1%	Newfoundland Budget Speech 2003 - page 29
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NMAXET NFLD maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	5000.00	-- Federal Income Tax NF(S11) - 2001

ba02.mpr:	5000.00	0.0%	Federal Income Tax Form NL(S11) - 2002
ba03.mpr:	5000.00	0.0%	Form TD1NL 2003
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NMBNS Nfld. Mother-Baby Nutrition Supplement

DESCRIPTION

This parameter contains the annual amount for the Newfoundland and Labrador Mother-Baby Nutrition Supplement, which is the amount per child under age 1 to be given to families with net incomes less than NCBTD. The Mother-Baby Nutrition Supplement begins in July 2002. The parameter NMBNSPI controls the phase-in of this new program. The value of the supplement is saved in the variable immmbns and added to impfp (provincial family programs).

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	540.00	--	Your Canada Child Tax Benefit - Guide T4114-July 2002
ba03.mpr:	540.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	540.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	540.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

NMBNSPI Nfld. Mother-Baby Nutrition Supplement program phase in

DESCRIPTION

This parameter controls the phase in for the Newfoundland and Labrador Mother-Baby Nutrition Supplement, which is the amount per child under age 1 to be given to families with net incomes less than NCBTD. The calculated benefit is multiplied by this parameter. The Mother-Baby Nutrition Supplement begins in July 2002.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect

ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.50000	--	Your Canada Child Tax Benefit - Guide T4114-July 2002
ba03.mpr:	1.00000	100.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

NMXM NFLD married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnflD	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

ba01.mpr:	6055.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	6055.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	6055.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6055.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6055.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NMXMT NFLD married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	606.00	-- Federal Income Tax NF428 - 2001

ba02.mpr:	606.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	606.00	0.0%	Form TD1NL-WS 2003
ba04.mpr:	606.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	606.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NPNTCR NFLD provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.10570	-- Federal Income Tax NF428 - 2001
ba02.mpr:	0.10570	0.0% Federal Income Tax Form NL428 - 2002

ba03.mpr: 0.10570 0.0% Payroll Deductions Formulas 2003 - T4127
 ba04.mpr: 0.10570 0.0% Copied from ba03.mpr
 ba05.mpr: 0.10570 0.0% Copied from ba04.mpr

NPTC Newfoundland political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Newfoundland Political Contribution Tax Credit. The first column represents the dollar amount of total Newfoundland political contributions (idprvpol) to which the corresponding percentages of the third column are applied in calculating the total allowable Newfoundland Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Not in Effect
0	0	0.000
0	(0)	0.000
0	(0)	0.000
ba89.mpr:	[Same]	Not in Effect
ba90.mpr:	[Same]	Not in Effect
ba91.mpr:	[Same]	Not in Effect
ba92.mpr:	[Same]	Not in Effect
ba93.mpr: 3	[Rows]	Federal Income Tax T1C (NFLD) 1993
0	0	0.750
100	(75)	0.500
550	(300)	0.333
ba94.mpr:	[Same]	Federal Income Tax T1C (NFLD) 1994

ba95.mpr:	[Same]	Federal Income Tax T1C (NFLD) 1995
ba96.mpr:	[Same]	Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	[Same]	Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	[Same]	Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	[Same]	Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	[Same]	Federal Income Tax Form NF428 - 2000
ba01.mpr:	[Same]	Federal Income Tax Form NF428 - 2001
ba02.mpr:	[Same]	Federal Income Tax Form NL428 - 2002
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

NPTCBEN Maximum Newfoundland political tax credit allowed

DESCRIPTION

This is the maximum allowable Newfoundland Political Tax Credit.

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	500.00	-- Federal Income Tax T1C (NFLD) 1993
ba94.mpr:	500.00	0.0% Federal Income Tax T1C (NFLD) 1994
ba95.mpr:	500.00	0.0% Federal Income Tax T1C (NFLD) 1995
ba96.mpr:	500.00	0.0% Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	500.00	0.0% Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	500.00	0.0% Federal Income Tax T1C (NFLD) 1998

ba99.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	500.00	0.0%	Federal Income Tax Form NF428 - 2000
ba01.mpr:	500.00	0.0%	Federal Income Tax Form NF428 - 2001
ba02.mpr:	500.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	500.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NPTF Newfoundland provincial tax fraction

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.60000	-- Federal Income Tax 1988 (NFLD) - Schedule 1
ba89.mpr:	0.61000	1.7% Federal Income Tax 1989 (NFLD) - Schedule 1
ba90.mpr:	0.62000	1.6% Federal Income Tax 1990 (NFLD) - Schedule 1
ba91.mpr:	0.62000	0.0% Federal Income Tax 1991 (NFLD) - Schedule 1
ba92.mpr:	0.64500	4.0% Federal Income Tax 1992 (NFLD) - Schedule 1
ba93.mpr:	0.69000	7.0% Federal Income Tax 1993 (NFLD) - Schedule 1
ba94.mpr:	0.69000	0.0% Federal Income Tax 1994 (NFLD) - Schedule 1
ba95.mpr:	0.69000	0.0% Federal Income Tax T1C (NFLD) 1995
ba96.mpr:	0.69000	0.0% Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	0.69000	0.0% Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	0.69000	0.0% Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	0.69000	0.0% Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	0.62000	-10.1% Federal Income Tax Form NF428 - 2000
ba01.mpr:	0.00000	-- Not in effect - Nfld press release

ba02.mpr: 0.00000 -- Not in effect
 ba03.mpr: 0.00000 -- Copied from ba02.mpr
 ba04.mpr: 0.00000 -- Copied from ba03.mpr
 ba05.mpr: 0.00000 -- Copied from ba04.mpr

NPTX NFLD tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txnflD	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000	0.000000
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect

ba98.mpr: [Same] Not in effect
 ba99.mpr: [Same] Not in effect
 ba00.mpr: [Same] Not in effect
 ba01.mpr: 3 [Rows] Federal Income Tax NF428 - 2001
 0 0.0000 0.105700
 29590 (3127.6630) 0.161600
 59180 (7909.4070) 0.180200
 ba02.mpr: [Same] Federal Income Tax Form NL428 - 2002
 ba03.mpr: [Same] Payroll Deductions Formulas 2003 - T4127
 ba04.mpr: [Same] Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: [Same] Grown from ba04.mpr using NONE=1.0000

NS13 Nova Scotia GIS supplement for 1/3 GIS

DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving between one-third two-thirds maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	146.00	-- Nova Scotia Dept Community Services, 1988
ba89.mpr:	146.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	146.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	146.00	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	0.00	-- No longer modeled
ba93.mpr:	0.00	-- No longer modeled
ba94.mpr:	0.00	-- No longer modeled
ba95.mpr:	0.00	-- No longer modeled
ba96.mpr:	0.00	-- No longer modeled

ba97.mpr:	0.00	--	No longer modeled
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

NS23

Nova Scotia GIS supplement for 2/3 GIS

DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving between two-thirds maximum GIS and maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	197.00	-- Nova Scotia Dept Community Services, 1988
ba89.mpr:	197.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	197.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	197.00	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	0.00	-- No longer modeled
ba93.mpr:	0.00	-- No longer modeled
ba94.mpr:	0.00	-- No longer modeled
ba95.mpr:	0.00	-- No longer modeled
ba96.mpr:	0.00	-- No longer modeled
ba97.mpr:	0.00	-- No longer modeled

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

NSCI Newfoundland provincial tax above which surtax applies

DESCRIPTION

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

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

Starting in the 2000 taxation year, modifications were made to the calculation of the Newfoundland surtax. See NSF2 and NSCI2.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect

ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	7900.00	--	Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	7900.00	0.0%	Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	7900.00	0.0%	Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	7900.00	0.0%	Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	250.00	-96.8%	Federal Income Tax Form NF428 - 2000
ba01.mpr:	0.00	--	Federal Income Tax Form NF428 - 2001
ba02.mpr:	0.00	--	Federal Income Tax Form NL428 - 2002
ba03.mpr:	0.00	--	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

NSCI2 Newfoundland provincial surtax level 2

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of NSF2 applies.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7050.00	--	Federal Income Tax Form NF428 - 2000
ba01.mpr:	7032.00	-0.3%	Federal Income Tax Form NF428 - 2001
ba02.mpr:	7032.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	7032.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	7032.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	7032.00	0.0%	Grown from ba04.mpr using NONE=1.0000

NSF Newfoundland provincial surtax rate

DESCRIPTION

This is the surtax rate applied to the amount of provincial tax payable above the level NSCI.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

Starting in the 2000 taxation year, modifications were made to the calculation of the Newfoundland surtax. See NSF2 and NSCI2.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.10000	-- Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	0.10000	0.0% Federal Income Tax T1C (NFLD) 1997
ba98.mpr:	0.10000	0.0% Federal Income Tax T1C (NFLD) 1998
ba99.mpr:	0.10000	0.0% Federal Income Tax T1C (NFLD) - 1999
ba00.mpr:	0.06000	-40.0% Federal Income Tax Form NF428 - 2000
ba01.mpr:	0.00000	-- Federal Income Tax Form NF428 - 2001
ba02.mpr:	0.00000	-- Federal Income Tax Form NL428 - 2002
ba03.mpr:	0.00000	-- Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

NSF2 Newfoundland provincial surtax rate 2

DESCRIPTION

This is the surtax rate applied to the amount of provincial tax payable above the level NSCI2.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

CROSS REFERENCE

Function	Description
txnflid	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.10000	--	Federal Income Tax Form NF428 - 2000
ba01.mpr:	0.09000	-10.0%	Federal Income Tax Form NF428 - 2001
ba02.mpr:	0.09000	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	0.09000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.09000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.09000	0.0%	Copied from ba04.mpr

NSLT13 Nova Scotia GIS supplement for less than 1/3 GIS

DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving less than one-third maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	109.00	-- Nova Scotia Dept Community Services, 1988
ba89.mpr:	109.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	109.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	109.00	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	0.00	-- No longer modeled
ba93.mpr:	0.00	-- No longer modeled
ba94.mpr:	0.00	-- No longer modeled
ba95.mpr:	0.00	-- No longer modeled
ba96.mpr:	0.00	-- No longer modeled
ba97.mpr:	0.00	-- No longer modeled
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

NSMAX Nova Scotia maximum GIS supplement level

DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	219.00	-- Nova Scotia Dept Community Services, 1988
ba89.mpr:	219.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	219.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	219.00	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	0.00	-- No longer modeled
ba93.mpr:	0.00	-- No longer modeled
ba94.mpr:	0.00	-- No longer modeled
ba95.mpr:	0.00	-- No longer modeled
ba96.mpr:	0.00	-- No longer modeled
ba97.mpr:	0.00	-- No longer modeled
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

NSTCA NFLD sales tax credit amount for adults

DESCRIPTION

This parameter represents the basic Newfoundland Sales Tax Credit for adults. The total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction (NSTCR) of family net income (head and spouse) exceeding the turndown level (NSTCL). This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

Function	Description
txnflD	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	40.00	--	Nfld 1997 Budget
ba98.mpr:	40.00	0.0%	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	40.00	0.0%	Federal Income Tax NFLD - 1999
ba00.mpr:	40.00	0.0%	Federal Income Tax NFLD - 2000
ba01.mpr:	40.00	0.0%	Federal Income Tax NFLD - 2001
ba02.mpr:	40.00	0.0%	Federal Income Tax NL - 2002
ba03.mpr:	40.04	0.1%	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	40.04	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	40.04	0.0%	Grown from ba04.mpr using CPIM3=1.000000

NSTCC NFLD sales tax credit amount for children

DESCRIPTION

If NSTCFLAG is set to 1, this amount is claimable for the Newfoundland Sales Tax Credit on behalf of each child under the age of 19 years.

CROSS REFERENCE

Function	Description
txnflD	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	60.00	-- Nfld 1997 Budget
ba98.mpr:	60.00	0.0% Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	60.00	0.0% Federal Income Tax NFLD - 1999
ba00.mpr:	60.00	0.0% Federal Income Tax NFLD - 2000
ba01.mpr:	60.00	0.0% Federal Income Tax NFLD - 2001
ba02.mpr:	60.00	0.0% Federal Income Tax NL - 2002
ba03.mpr:	60.07	0.1% Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	60.07	0.0% Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	60.07	0.0% Grown from ba04.mpr using CPIM3=1.000000

NSTCFLAG NFLD sales tax credit activation flag

DESCRIPTION

This parameter is used to control the Newfoundland Sales Tax Credit option. With a value of 1, the credit is calculated, otherwise it is not.

CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	1	-- Nfld 1997 Budget
ba98.mpr:	1	-- Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG
ba02.mpr:	1	-- FLAG
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

NSTCL NFLD sales tax credit reduction level

DESCRIPTION

The level of family net income above which the total family Newfoundland Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income is included in the calculation of net income for this reduction. Social Assistance income includes federal and provincial

Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and income from Provincial GIS supplementation programs.

This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

Function	Description
txnflid	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	15000.00	--	Nfld 1997 Budget
ba98.mpr:	15000.00	0.0%	Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	15000.00	0.0%	Federal Income Tax NFLD - 1999
ba00.mpr:	15000.00	0.0%	Federal Income Tax NFLD - 2000
ba01.mpr:	15000.00	0.0%	Federal Income Tax NFLD - 2001
ba02.mpr:	15000.00	0.0%	Federal Income Tax NL - 2002
ba03.mpr:	15016.38	0.1%	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	15016.38	0.0%	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	15016.38	0.0%	Grown from ba04.mpr using CPIM3=1.000000

DESCRIPTION

The proportion of Family Net Income exceeding NSTCL used to reduce the total family Newfoundland Sales Tax Credit. This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.05000	-- Nfld 1997 Budget
ba98.mpr:	0.05000	0.0% Implemented 1997, Nfld. Dept. of Finance
ba99.mpr:	0.05000	0.0% NFLD Dept. of Finance
ba00.mpr:	0.05000	0.0% Federal Income Tax NFLD - 2000
ba01.mpr:	0.05000	0.0% Federal Income Tax NFLD - 2001
ba02.mpr:	0.05000	0.0% Federal Income Tax NL - 2002
ba03.mpr:	0.05000	0.0% Copied from ba02.mpr
ba04.mpr:	0.05000	0.0% Copied from ba03.mpr
ba05.mpr:	0.05000	0.0% Copied from ba04.mpr

NSTXREFAMT NS Taxpayer refund amount

DESCRIPTION

This is the amount of the Nova Scotia Taxpayer refund (imnstxrf). The refund is payable if the person paid NS provincial taxes in the previous two years. In the SPSM, the refund is payable if the person paid taxes in the current year. The program is turned on by the flag NSTXREFFLG.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	155.00	--	NS Budget 2003
ba04.mpr:	0.00	--	Not in effect
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

NSTXREFFLG NS Taxpayer refund flag

DESCRIPTION

This flag turns on the Nova Scotia Taxpayer refund (imnstxrf). The refund is payable if the person paid NS provincial taxes in the previous two years. In the SPSM, the refund is payable if the person paid taxes in the current year. The refund amount is NSTXREFAMT.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	1	-- NS Budget 2003
ba04.mpr:	0	-- Not in effect
ba05.mpr:	0	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	1	-- Federal Income Tax NF428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form NL428 - 2002
ba03.mpr:	1	-- Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1000.00	--	Federal Income Tax NF428 - 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form NL428 - 2002
ba03.mpr:	1000.00	0.0%	Form TD1NL 2003
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

OAMTOPT Ont. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When OAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When OAMTOPT is set to 2, then a percentage (OAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtrv) is added to the basic provincial tax (imbpt). The definition of imamtrv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using OAMTPCTF.

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

When OAMTOPT is set to 4, then a percentage (OAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using OAMTPCTM.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Not in effect
ba89.mpr:	1	-- Not in effect
ba90.mpr:	1	-- Not in effect
ba91.mpr:	1	-- Not in effect
ba92.mpr:	1	-- Not in effect
ba93.mpr:	1	-- Not in effect
ba94.mpr:	1	-- Not in effect
ba95.mpr:	1	-- Not in effect
ba96.mpr:	1	-- Not in effect
ba97.mpr:	1	-- Not in effect
ba98.mpr:	1	-- Not in effect
ba99.mpr:	1	-- Not in effect
ba00.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

OAMTPCTF Ont. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 2, then a percentage (OAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.37500	--	Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr:	0.38500	2.7%	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	0.37810	-1.8%	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.37810	0.0%	Copied from ba02.mpr
ba04.mpr:	0.37810	0.0%	Copied from ba03.mpr
ba05.mpr:	0.37810	0.0%	Copied from ba04.mpr

OAMTPCTM Ont. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 4, then a percentage (OAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

OAMTTX Ont. amt rate as tax on adjusted income

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the OAMTTX rate, usually set to the smallest non-zero

tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

OASFLAG Old age security flag

DESCRIPTION

When this parameter is assigned a value of 1, the Old Age Security calculation is activated. With a value of 0, the calculation of OAS is suppressed.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
oas	Compute OAS for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Program implemented since 1952
ba89.mpr: 1	--	Program implemented since 1952
ba90.mpr: 1	--	Program implemented since 1952
ba91.mpr: 1	--	Program implemented since 1952
ba92.mpr: 1	--	Program implemented since 1952
ba93.mpr: 1	--	Program implemented since 1952
ba94.mpr: 1	--	Program implemented since 1952
ba95.mpr: 1	--	Program implemented since 1952
ba96.mpr: 1	--	Program implemented since 1952
ba97.mpr: 1	--	Program implemented since 1952
ba98.mpr: 1	--	FLAG
ba99.mpr: 1	--	FLAG
ba00.mpr: 1	--	FLAG
ba01.mpr: 1	--	FLAG
ba02.mpr: 1	--	FLAG
ba03.mpr: 1	--	Copied from ba02.mpr
ba04.mpr: 1	--	Copied from ba03.mpr
ba05.mpr: 1	--	Copied from ba04.mpr

OASRR OAS reduction rate

DESCRIPTION

This parameter is available for testing the effects of repaying OAS benefits based on a proportion of net income. The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of family net income (head plus spouse) exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.15000	-- Federal Income Tax 1989 - Line 235
ba90.mpr:	0.15000	0.0% Federal Income Tax 1990 - Line 235
ba91.mpr:	0.15000	0.0% Federal Income Tax 1991 - Line 235
ba92.mpr:	0.15000	0.0% Federal Income Tax 1992 - Line 235
ba93.mpr:	0.15000	0.0% Federal Income Tax 1993 - Line 235
ba94.mpr:	0.15000	0.0% Federal Income Tax 1994 - Line 235
ba95.mpr:	0.15000	0.0% Federal Income Tax 1995 - Line 235
ba96.mpr:	0.15000	0.0% Federal Income Tax 1996 - Line 235
ba97.mpr:	0.15000	0.0% Federal Income Tax 1997 - Line 235
ba98.mpr:	0.15000	0.0% Federal Income Tax 1998 - Line 235
ba99.mpr:	0.15000	0.0% Federal Income Tax 1999 - Line 235
ba00.mpr:	0.15000	0.0% Federal Income Tax 2000 - Line 235
ba01.mpr:	0.15000	0.0% Federal Income Tax 2001 - Line 235
ba02.mpr:	0.15000	0.0% Federal Income Tax 2002 - Line 235
ba03.mpr:	0.15000	0.0% Copied from ba02.mpr
ba04.mpr:	0.15000	0.0% Copied from ba03.mpr
ba05.mpr:	0.15000	0.0% Copied from ba04.mpr

OASTBPI OAS take-back phase in

DESCRIPTION

This parameter is used to scale the amount of the Old Age Security clawback which will be paid in additional taxes. The Old Age Security clawback was introduced in the 1989 budget. The purpose is to simulate the phase-in of the clawback.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.33333	-- Federal Income Tax 1989 - Line 235
ba90.mpr:	0.66667	100.0% Federal Income Tax 1990 - Line 235
ba91.mpr:	1.00000	50.0% Federal Income Tax 1991 - Line 235
ba92.mpr:	1.00000	0.0% Federal Income Tax 1992 - Line 235
ba93.mpr:	1.00000	0.0% Federal Income Tax 1993 - Line 235
ba94.mpr:	1.00000	0.0% Federal Income Tax 1994 - Line 235
ba95.mpr:	1.00000	0.0% Federal Income Tax 1995 - Line 235
ba96.mpr:	1.00000	0.0% Federal Income Tax 1996 - Line 235
ba97.mpr:	1.00000	0.0% Federal Income Tax 1997 - Line 235
ba98.mpr:	1.00000	0.0% Federal Income Tax 1998 - Line 235
ba99.mpr:	1.00000	0.0% Federal Income Tax 1999 - Line 235
ba00.mpr:	1.00000	0.0% Federal Income Tax 2000 - Line 235
ba01.mpr:	1.00000	0.0% Federal Income Tax 2001 - Line 235
ba02.mpr:	1.00000	0.0% Federal Income Tax 2002 - Line 235
ba03.mpr:	1.00000	0.0% Department of Finance Release - Nov. 12/02
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

OASTD OAS turndown income

DESCRIPTION

The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of family net income (head plus spouse) exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	50000.00	--	Federal Income Tax 1989 - Line 235
ba90.mpr:	50850.00	1.7%	Federal Income Tax 1990 - Line 235
ba91.mpr:	51765.00	1.8%	Federal Income Tax 1991 - Line 235
ba92.mpr:	53215.00	2.8%	Federal Income Tax 1992 - Line 235
ba93.mpr:	53215.00	0.0%	Federal Income Tax 1993 - Line 235
ba94.mpr:	53215.00	0.0%	Federal Income Tax 1994 - Line 235
ba95.mpr:	53215.00	0.0%	Federal Income Tax 1995 - Line 235
ba96.mpr:	53215.00	0.0%	Federal Income Tax 1996 - Line 235
ba97.mpr:	53215.00	0.0%	Federal Income Tax 1997 - Line 235
ba98.mpr:	53215.00	0.0%	Federal Income Tax 1998 - Line 235
ba99.mpr:	53215.00	0.0%	Federal Income Tax 1999 - Line 235
ba00.mpr:	53960.00	1.4%	Federal Income Tax 2000 - Line 235
ba01.mpr:	55309.00	2.5%	Federal Income Tax 2001 - Line 235
ba02.mpr:	56968.00	3.0%	Federal Income Tax 2002 - Line 235
ba03.mpr:	57879.00	1.6%	Department of Finance Release - Nov. 12/02
ba04.mpr:	59011.11	2.0%	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	60237.54	2.1%	Grown from ba04.mpr using CPI=1.020783

OAXM Ont. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	3626.00	2.7%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	3753.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	3817.00	1.7%	Form TD1ON 2003
ba04.mpr:	3894.08	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	3971.16	2.0%	Grown from ba04.mpr using CPION=1.019794

OAXPI Ont. Age Amount phase in rate for 1994 and beyond

DESCRIPTION

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

See also `impatxc`, `OAXM`, `OAXRR`, and `OAXTD`.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	1.00000	-- Federal Income Tax Form ON428 - 2000
ba01.mpr:	1.00000	0.0% Federal Income Tax Form ON428 - 2001
ba02.mpr:	1.00000	0.0% Federal Income Tax Form ON428 - 2002
ba03.mpr:	1.00000	0.0% Form TD1ON 2003
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

OAXRR Ont. Age Amount credit reduction rate

DESCRIPTION

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

See also `impatxc`, `OAXTD`, `OAXPI`.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.15000	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.15000	0.0%	Form TD1ON-WS 2003
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

OAXTD Ont. Age Amount net income turndown

DESCRIPTION

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

See also `impatxc`, `OAXRR`, `OAXPI`

CROSS REFERENCE

Function	Description
<code>txont</code>	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
<code>ba88.mpr:</code>	0.00	--	Not in effect
<code>ba89.mpr:</code>	0.00	--	Not in effect
<code>ba90.mpr:</code>	0.00	--	Not in effect
<code>ba91.mpr:</code>	0.00	--	Not in effect
<code>ba92.mpr:</code>	0.00	--	Not in effect
<code>ba93.mpr:</code>	0.00	--	Not in effect
<code>ba94.mpr:</code>	0.00	--	Not in effect
<code>ba95.mpr:</code>	0.00	--	Not in effect
<code>ba96.mpr:</code>	0.00	--	Not in effect
<code>ba97.mpr:</code>	0.00	--	Not in effect
<code>ba98.mpr:</code>	0.00	--	Not in effect
<code>ba99.mpr:</code>	0.00	--	Not in effect
<code>ba00.mpr:</code>	26284.00	--	Federal Income Tax Form ON428 - 2000
<code>ba01.mpr:</code>	26994.00	2.7%	Federal Income Tax Form ON428 - 2001
<code>ba02.mpr:</code>	27938.00	3.5%	Federal Income Tax Form ON428 - 2002
<code>ba03.mpr:</code>	28413.00	1.7%	Form TD1ON 2003
<code>ba04.mpr:</code>	28986.77	2.0%	Grown from <code>ba03.mpr</code> using <code>CPION=1.020194</code>
<code>ba05.mpr:</code>	29560.53	2.0%	Grown from <code>ba04.mpr</code> using <code>CPION=1.019794</code>

OBXM Ont. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7231.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	7426.00	2.7%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	7686.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	7817.00	1.7%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	7974.86	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	8132.71	2.0%	Grown from ba04.mpr using CPION=1.019794

OCAPGIR Ont. Capital Gains Inclusion Rate

DESCRIPTION

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

When OCGIRFLG is activated (set to 1), the Ontario taxable income for the purpose of Ontario taxes is reduced by amount of gross capital gains times the difference in the federal capital gains inclusion rate (CAPGIR) and the Ontario capital gains

inclusion rate. $(idicapg * (CAPGIR - OCAPGIR))$. The resulting value for the taxable income is imiotax. This is only used when OTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.66667	--	Not in effect
ba89.mpr:	0.66667	0.0%	Not in effect
ba90.mpr:	0.75000	12.5%	Not in effect
ba91.mpr:	0.75000	0.0%	Not in effect
ba92.mpr:	0.75000	0.0%	Not in effect
ba93.mpr:	0.75000	0.0%	Not in effect
ba94.mpr:	0.75000	0.0%	Not in effect
ba95.mpr:	0.75000	0.0%	Not in effect
ba96.mpr:	0.75000	0.0%	Not in effect
ba97.mpr:	0.75000	0.0%	Not in effect
ba98.mpr:	0.75000	0.0%	Not in effect
ba99.mpr:	0.75000	0.0%	Not in effect
ba00.mpr:	0.66667	-11.1%	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

OCCEAFLG Ont. Child Care Expense Credit activation flag

DESCRIPTION

The activation flag of the Ontario refundable child care expense tax credit (imoccea). The calculation is activated when the value is set to 1, no calculation if the value is

zero. This program was revised and superceded by the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	Not in Effect
ba89.mpr: 0	--	Not in Effect
ba90.mpr: 0	--	Not in Effect
ba91.mpr: 0	--	Not in Effect
ba92.mpr: 0	--	Not in Effect
ba93.mpr: 0	--	Not in Effect
ba94.mpr: 0	--	Not in Effect
ba95.mpr: 0	--	Not in Effect
ba96.mpr: 0	--	Not in effect
ba97.mpr: 1	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr: 1	--	Ontario Budget, May 1998
ba99.mpr: 0	--	Not in effect
ba00.mpr: 0	--	Not in effect
ba01.mpr: 0	--	Not in effect
ba02.mpr: 0	--	Not in effect
ba03.mpr: 0	--	Copied from ba02.mpr
ba04.mpr: 0	--	Copied from ba03.mpr
ba05.mpr: 0	--	Copied from ba04.mpr

OCCEAPCT Ont. Child Care Expense Credit qualifying percentage

DESCRIPTION

This is the allowable portion of actual child care expenses which may be claimed. The allowable portion can be claimed up to a maximum of OCCEAYNG per child.

See also: imoccea

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.25000	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.50000	100.0%	Ontario Budget, May 1998
ba99.mpr:	0.50000	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	0.50000	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	0.50000	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	0.50000	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	0.50000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.50000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.50000	0.0%	Copied from ba04.mpr

DESCRIPTION

The rate at which census family net income (head plus spouse) above the threshold OCCEATD reduces the maximum family benefit under the Ontario refundable child care expense tax credit (imoccea).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.04000	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.08000	100.0%	Ontario Budget, May 1998
ba99.mpr:	0.08000	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	0.08000	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	0.08000	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	0.08000	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	0.08000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.08000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.08000	0.0%	Copied from ba04.mpr

DESCRIPTION

The level of family net income (head plus spouse) above which the refundable Ontario child care expense tax credit (imoccea) begins to be paid at a lower rate. If family income exceeds this amount, the maximum family benefit will be reduced by a proportion (OCCEARR) of net income.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	20000.00	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	20000.00	0.0%	Ontario Budget, May 1998
ba99.mpr:	20000.00	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	20000.00	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	20000.00	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	20000.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	20750.00	3.8%	Ontario Budget 2003 Paper C, p.91
ba04.mpr:	20750.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	20750.00	0.0%	Grown from ba04.mpr using NONE=1.0000

OCCEAYNG Ont. Child Care Expense Credit allowance per child

DESCRIPTION

Upper limit of the amount that can be claimed per child under the Ontario refundable child care expense tax credit. This dollar amount is applied to all children up to the age of 6.

See also: imoccea

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	400.00	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	1020.00	155.0%	Ontario Budget, May 1998
ba99.mpr:	1100.00	7.8%	Ont. Child Care Supplement for Working Families
ba00.mpr:	1100.00	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families

ba02.mpr:	1100.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	1100.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1100.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1100.00	0.0%	Grown from ba04.mpr using NONE=1.0000

OCCSEXT Ont. Child Care Supplement One-time payment of extra benefit

DESCRIPTION

This parameter contains the amount of the one-time payment per child under 7 to families eligible to receive the Ontario Child Care Working Income Supplement in 2001 as announced in the Ontario Economic Outlook and Fiscal Review (2001). The value of the extra supplement is saved in the variable imoccext and added to impfp (provincial family programs).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect

ba01.mpr: 100.00 -- 2001 Ontario Economic Outlook and Fiscal Review
 ba02.mpr: 0.00 -- Not in effect
 ba03.mpr: 0.00 -- Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: 0.00 -- Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 0.00 -- Grown from ba04.mpr using NONE=1.0000

OCGIRFLG Ont. Capital Gains Inclusion Rate Activation Flag

DESCRIPTION

When this flag is activated (set to 1), the Ontario taxable income for the purpose of Ontario taxes is reduced by amount of gross capital gains times the difference in the federal capital gains inclusion rate (CAPGIR) and the Ontario capital gains inclusion rate. ($idicapg * (CAPGIR - OCAPGIR)$). The resulting value for the taxable income is imiotax. This is only used when OTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect

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

OCGTC Ont. Caregiver Tax Credit

DESCRIPTION

OCGTC multiplied by OPNTCR is the maximum amount of the Ontario Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

For more explanation see OCGTCFLG.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect

ba00.mpr:	2386.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	3500.00	46.7%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	3623.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	6637.00	83.2%	Ontario budget 2003 Paper C p.89-90
ba04.mpr:	6771.03	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	6905.06	2.0%	Grown from ba04.mpr using CPION=1.019794

OCGTCFLG Ont. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Ontario Caregiver Tax Credit (impcgtc) is activated by the flag OCGTCFLG.

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

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

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

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

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form ON428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form ON428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form ON428 - 2002
ba03.mpr:	1	-- Form TD1ON 2003
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

OCGTCTC Ont. Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 5	[Rows]	Value based on SCF 1996
60	0.870 (-0.0010)	
70	0.860 (0.0000)	
80	0.860 (-0.0130)	
90	0.730 (0.0270)	
100	1.000 (0.0270)	
ba01.mpr:	[Same]	Values based on SCF 1996
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

This is the turn down income of the Ontario Caregiver Tax Credit (impcgct). For more explanation see OCGTCFLG.

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	14047.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	15476.00	10.2%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	16018.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	19687.00	22.9%	Ontario budget 2003 Paper C p.89-90
ba04.mpr:	20084.56	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	20482.11	2.0%	Grown from ba04.mpr using CPION=1.019794

OCGTCTK Ont. Caregiver tax credit take-up rate by income level [employment income,rate]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect

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

OCHATL1 Ont. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	200.00	0.0%	Ontario Tax Legislation Bulletin - No. 02-01
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000

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

OCHATR1 Ont. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (OCHATL1) that may be claimed as a Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06370	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.06160	-3.3%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.06050	-1.8%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.06050	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.05650	-6.6%	Ontario Budget Speech 2002, p. 7
ba05.mpr:	0.05650	0.0%	Copied from ba04.mpr

DESCRIPTION

The proportion of charitable donations above the first level (OCHATL1) that may be claimed as a Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.11160	-- Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.11160	0.0% Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.11160	0.0% Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.11160	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.11160	0.0% Copied from ba03.mpr
ba05.mpr:	0.11160	0.0% Copied from ba04.mpr

DESCRIPTION

This parameter controls the activation of the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998. When set to 1 benefits under this program will be calculated. The Ontario Budget of May 2000 announced a higher annual maximum for single parents of OCWISSP.

See also: imoccea OCCEAFLG.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in Effect
ba89.mpr:	0	-- Not in Effect
ba90.mpr:	0	-- Not in Effect
ba91.mpr:	0	-- Not in Effect
ba92.mpr:	0	-- Not in Effect
ba93.mpr:	0	-- Not in Effect
ba94.mpr:	0	-- Not in Effect
ba95.mpr:	0	-- Not in Effect
ba96.mpr:	0	-- Not in Effect
ba97.mpr:	0	-- Not in Effect
ba98.mpr:	1	-- Ontario Budget, May 1998
ba99.mpr:	1	-- Ont. Child Care Supplement for Working Families
ba00.mpr:	1	-- Federal Income Tax ONT - 2000
ba01.mpr:	1	-- Ontario Child Care Supplement for Working Families
ba02.mpr:	1	-- Ontario Child Care Supplement for Working Families
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

For families with earnings from work, this parameter is used to calculate the maximum Ontario Child Care Supplement for Working Families. The parameter represents the benefit rate as a proportion which is applied to family earnings above the threshold OCWISTD. This lookup parameter is indexed by the number of children under the age of 7 in the census family.

See also: imoccea.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in Effect
1	0.000 (0.0000)	
2	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in Effect
ba90.mpr:	[Same]	Not in Effect
ba91.mpr:	[Same]	Not in Effect
ba92.mpr:	[Same]	Not in Effect
ba93.mpr:	[Same]	Not in Effect
ba94.mpr:	[Same]	Not in Effect
ba95.mpr:	[Same]	Not in Effect
ba96.mpr:	[Same]	Not in Effect
ba97.mpr:	[Same]	Not in Effect
ba98.mpr: 3	[Rows]	Ontario Budget, May 1998
1	0.200 (0.2000)	
2	0.400 (0.2000)	
3	0.600 (0.2000)	

ba99.mpr:	3	[Rows]	Ont. Child Care Supplement for Working Families
	1	0.210	(0.2100)
	2	0.420	(0.2100)
	3	0.630	(0.2100)
ba00.mpr:		[Same]	Ont. Child Care Supplement for Working Families
ba01.mpr:		[Same]	Ontario Child Care Supplement for Working Families
ba02.mpr:		[Same]	Ontario Child Care Supplement for Working Families
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

OCWISSP Ont. Child Care Working Income Supplement maximum benefit for single parents

DESCRIPTION

This value is the maximum annual benefit per child for the Ontario Child Care Supplement for Working Families allowed associated with "young" children (under 7) in single parent families.

See also: imoccea.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect

ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	400.00	--	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	1020.00	155.0%	Ontario Child Care Supplement for Working Families
ba99.mpr:	1100.00	7.8%	Ontario Child Care Supplement for Working Families
ba00.mpr:	1310.00	19.1%	Ont. Child Care Supplement for Working Families
ba01.mpr:	1310.00	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	1310.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	1310.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1310.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1310.00	0.0%	Grown from ba04.mpr using NONE=1.0000

OCWISTD Ont. Child Care Working Income Supplement minimum earnings

DESCRIPTION

For families with earnings from work, this parameter is used in the calculation of the maximum Ontario Child Care Supplement for Working Families. The parameter represents the threshold of family earnings above which maximum benefits are calculated as a proportion (OCWISRR) of family earnings up to a ceiling of OCCEAYNG times the number of children under the age of 7 in the census family.

See also: imoccea.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect

ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	0.00	--	Not in Effect
ba98.mpr:	5000.00	--	Ontario Budget, May 1998
ba99.mpr:	5000.00	0.0%	Ont. Child Care Supplement for Working Families
ba00.mpr:	5000.00	0.0%	Ont. Child Care Supplement for Working Families
ba01.mpr:	5000.00	0.0%	Ontario Child Care Supplement for Working Families
ba02.mpr:	5000.00	0.0%	Ontario Child Care Supplement for Working Families
ba03.mpr:	5000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

ODTCR Ont. dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect

ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.05130	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.05130	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.05130	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.05130	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05130	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05130	0.0%	Copied from ba04.mpr

OEDXPM Ont. Education Amount per month

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	400.00	100.0%	Federal Income Tax Form ON(S11) - 2001
ba02.mpr:	414.00	3.5%	Federal Income Tax Form ON(S11) - 2002
ba03.mpr:	421.00	1.7%	Form TD1ON 2003
ba04.mpr:	429.50	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	438.00	2.0%	Grown from ba04.mpr using CPION=1.019794

OEHTDRR OEHT - Income Tax Deduction Rate

DESCRIPTION

When OEHTFLAG is set to 1, the Ontario Employer Health Tax is calculated. It is reduced using a deduction which is calculated as OEHTDRR times the total tax due. The total tax minus the deduction is the tax due (imonteht).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect

ba93.mpr:	0.22000	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

OEHTEX OEHT - Exemption

DESCRIPTION

This is the amount of self-employed earnings which is exempt from the Ontario Employer Health Tax. The tax is calculated when OEHTFLAG is equal to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	40000.00	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	40000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	40000.00	0.0%	Ontario Minister of Finance - EHT Guide

ba96.mpr: 40000.00 0.0% Ontario Minister of Finance - EHT Guide
 ba97.mpr: 200000.00 400.0% Ontario Minister of Finance - EHT Guide
 ba98.mpr: 350000.00 75.0% Ontario Budget, May 1998
 ba99.mpr: 0.00 -- Not in effect
 ba00.mpr: 0.00 -- Not in effect
 ba01.mpr: 0.00 -- Not in effect
 ba02.mpr: 0.00 -- Not in effect
 ba03.mpr: 0.00 -- Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: 0.00 -- Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 0.00 -- Grown from ba04.mpr using NONE=1.0000

OEHTFLAG OEHT - Ontario Employer Health Tax Flag

DESCRIPTION

When set to 1, the Ontario Employer Health tax is calculated for persons who are self-employed.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	1	-- Ontario Minister of Finance - EHT Guide
ba94.mpr:	1	-- Ontario Minister of Finance - EHT Guide
ba95.mpr:	1	-- Ontario Minister of Finance - EHT Guide
ba96.mpr:	1	-- Ontario Minister of Finance - EHT Guide
ba97.mpr:	1	-- Ontario Minister of Finance - EHT Guide
ba98.mpr:	1	-- Ontario Minister of Finance - EHT Guide

ba99.mpr: 0 -- Ontario Budget, May 1998
 ba00.mpr: 0 -- Not in effect
 ba01.mpr: 0 -- Not in effect
 ba02.mpr: 0 -- Not in effect
 ba03.mpr: 0 -- Copied from ba02.mpr
 ba04.mpr: 0 -- Copied from ba03.mpr
 ba05.mpr: 0 -- Copied from ba04.mpr

OEHTRR1 OEHT - Rate 1

DESCRIPTION

This is the first tax rate for the Ontario Employer Health Tax. When a person's income from self-employment is less than OEHTTD1, the Employer Health Tax is calculated as the rate times any self-employment earnings greater than the exemption OEHTEX.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00980	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide

ba97.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

OEHTRR2 OEHT - Rate 2

DESCRIPTION

This is the second rate for the Ontario Employer Health Tax. When a person's income from self-employment is less than OEHTTD2, but greater than OEHTTD1, the Employer Health Tax is calculated by adding OEHTRR1 times the difference between the first turndown (OEHTTD1) and the exemption rate (OEHTEX) and OEHTRR2 times the difference between earnings from self-employment and OEHTTD1.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect

ba93.mpr:	0.02726	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.02726	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

OEHTRR3 OEHT - Rate 3

DESCRIPTION

When self-employment earnings are greater than OEHTTD2, the Ontario Employer Health Tax is calculated as OEHTRR3 times earnings from self-employment which are greater than the exemption OEHTEX.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect

ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.01950	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

OEHTTD1 OEHT - Turndown 1

DESCRIPTION

This is the first turndown for the Ontario Employer Health Tax. When a person's income from self-employment is less than this value, the Employer Health Tax is calculated using the rate OEHTRR1 on self-employment earnings over the exemption OEHTEX. The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect

ba92.mpr: 0.00 -- Not in effect
 ba93.mpr: 200000.00 -- Ontario Minister of Finance - EHT Guide
 ba94.mpr: 200000.00 0.0% Ontario Minister of Finance - EHT Guide
 ba95.mpr: 200000.00 0.0% Ontario Minister of Finance - EHT Guide
 ba96.mpr: 200000.00 0.0% Ontario Minister of Finance - EHT Guide
 ba97.mpr: 0.00 -- Ontario Minister of Finance - EHT Guide
 ba98.mpr: 0.00 -- Ontario Minister of Finance - EHT Guide
 ba99.mpr: 0.00 -- Not in effect
 ba00.mpr: 0.00 -- Not in effect
 ba01.mpr: 0.00 -- Not in effect
 ba02.mpr: 0.00 -- Not in effect
 ba03.mpr: 0.00 -- Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: 0.00 -- Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 0.00 -- Grown from ba04.mpr using NONE=1.0000

OEHTTD2 OEHT - Turndown 2

DESCRIPTION

This is the second turndown for the Ontario Employer Health Tax. When a person's income from self-employment is less than this value, but greater than OEHTTD1, the Employer Health Tax is calculated by adding OEHTRR1 times the difference between the first turndown (OEHTTD1) and the exemption rate (OEHTEX) and OEHTRR2 times the difference between earnings from self-employment and OEHTTD1. The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect

ba90.mpr: 0.00 -- Not in effect
 ba91.mpr: 0.00 -- Not in effect
 ba92.mpr: 0.00 -- Not in effect
 ba93.mpr: 400000.00 -- Ontario Minister of Finance - EHT Guide
 ba94.mpr: 400000.00 0.0% Ontario Minister of Finance - EHT Guide
 ba95.mpr: 400000.00 0.0% Ontario Minister of Finance - EHT Guide
 ba96.mpr: 400000.00 0.0% Ontario Minister of Finance - EHT Guide
 ba97.mpr: 0.00 -- Ontario Minister of Finance - EHT Guide
 ba98.mpr: 0.00 -- Ontario Minister of Finance - EHT Guide
 ba99.mpr: 0.00 -- Not in effect
 ba00.mpr: 0.00 -- Not in effect
 ba01.mpr: 0.00 -- Not in effect
 ba02.mpr: 0.00 -- Not in effect
 ba03.mpr: 0.00 -- Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: 0.00 -- Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 0.00 -- Grown from ba04.mpr using NONE=1.0000

OEMXM Ont. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect

ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	6306.00	2.7%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	6526.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	6637.00	1.7%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6771.03	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	6905.06	2.0%	Grown from ba04.mpr using CPION=1.019794

OEMXMT Ont. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

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

ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	631.00	2.8%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	653.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	664.00	1.7%	Form TD1ON 2003
ba04.mpr:	677.41	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	690.82	2.0%	Grown from ba04.mpr using CPION=1.019794

OLVCMAX Maximum Ont. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Ontario labour sponsored funds tax credit (implvctc). The credit is derived as a proportion OLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value OLVCMAX.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	700.00	-- Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	1000.00	42.9% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) TC-1994

ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	750.00	42.9%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	750.00	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	750.00	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	750.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	750.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	750.00	0.0%	Grown from ba04.mpr using NONE=1.0000

OLVCRT Percent of Ont. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Ontario labour sponsored funds tax credit (implvctc). The credit is derived as a proportion OLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value OLVCMAX.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.20000	--	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (ONT) TC-1996

ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

OMAXDX Ont. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Ontario non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoht). The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	6000.00	39.8%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	6210.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	6637.00	6.9%	Ontario budget 2003 Paper C p.89-90
ba04.mpr:	6771.03	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	6905.06	2.0%	Grown from ba04.mpr using CPION=1.019794

OMAXET Ont. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect

ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	5135.00	2.7%	Federal Income Tax Form ON(S11) - 2001
ba02.mpr:	5315.00	3.5%	Federal Income Tax Form ON(S11) - 2002
ba03.mpr:	5405.00	1.7%	Form TD1ON 2003
ba04.mpr:	5514.15	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	5623.30	2.0%	Grown from ba04.mpr using CPION=1.019794

OMTY Ontario tax reduction limit

DESCRIPTION

Ontario Provincial Income Tax may be reduced for filers with Ontario taxes below OMTY. The reduction is calculated as OMTY less OTRF times Ontario Income Tax. This parameter applies only if ORDOPT is set to 1 or 2.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	450.00	-- Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	450.00	0.0% Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	0.00	-- Federal Income Tax 1989 (ONT) - Schedule 1 (dropped)
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect

ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPION=1.030808
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPION=1.019794

OMXM Ont. married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	6306.00	2.7%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	6526.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	6637.00	1.7%	Payroll Deductions Formulas 2003 - T4127

ba04.mpr: 6771.03 2.0% Grown from ba03.mpr using CPION=1.020194
 ba05.mpr: 6905.06 2.0% Grown from ba04.mpr using CPION=1.019794

OMXMT Ont. married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	631.00	2.8%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	653.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	664.00	1.7%	Form TD1ON 2003
ba04.mpr:	677.41	2.0%	Grown from ba03.mpr using CPION=1.020194

ba05.mpr: 690.82 2.0% Grown from ba04.mpr using CPION=1.019794

ONTC Ontario GIS supplement: married pensioners

DESCRIPTION

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for each eligible pensioner in a married couple. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	996.00	-- HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba89.mpr:	996.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	996.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	996.00	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	996.00	0.0% HWC 1992 Edition, section 6.1
ba93.mpr:	996.00	0.0% HWC 1993 Edition, section 6.1
ba94.mpr:	996.00	0.0% HWC 1994 Edition, section 6.1
ba95.mpr:	996.00	0.0% HWC 1994 Edition, section 6.1
ba96.mpr:	996.00	0.0% HWC 1994 Edition, section 6.1
ba97.mpr:	996.00	0.0% Ontario GAINS-A, Government of Ontario
ba98.mpr:	996.00	0.0% Ontario GAINS-A, Government of Ontario
ba99.mpr:	996.00	0.0% Ontario GAINS-A, Government of Ontario
ba00.mpr:	996.00	0.0% Ontario GAINS-A, Government of Ontario
ba01.mpr:	996.00	0.0% Ontario GAINS-A, Government of Ontario
ba02.mpr:	996.00	0.0% Ontario GAINS-A, Government of Ontario
ba03.mpr:	996.00	0.0% Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	996.00	0.0% Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	996.00	0.0% Grown from ba04.mpr using DEFAULT=1.0000

ONTFPTG Ontario property tax grant (fraction of rent)

DESCRIPTION

This parameter represents the fraction of rent which will be used when calculating the Ontario property tax grant for seniors in the gist function.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.20000	-- HWC 1988, page 24 (Blue Book)
ba89.mpr:	0.20000	0.0% HWC 1988, page 24 (Blue Book)
ba90.mpr:	0.20000	0.0% HWC 1990, page 30 (Blue Book)
ba91.mpr:	0.20000	0.0% HWC 1990, page 30 (Blue Book)
ba92.mpr:	0.20000	0.0% Ontario 1992 Budget
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

This parameter represents the maximum value of the Ontario property tax grant for seniors. The parameter is used in the gist function.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	600.00	-- HWC 1988, page 24 (Blue Book)
ba89.mpr:	600.00	0.0% HWC 1988, page 24 (Blue Book)
ba90.mpr:	600.00	0.0% HWC 1990, page 30 (Blue Book)
ba91.mpr:	600.00	0.0% HWC 1990, page 30 (Blue Book)
ba92.mpr:	450.00	-25.0% Ontario 1992 Budget
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for eligible single persons. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	996.00	--	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba89.mpr:	996.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	996.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	996.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	996.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	996.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba98.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba99.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba00.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba01.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba02.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba03.mpr:	996.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	996.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	996.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This figure represents the maximum benefit payable under the Ontario Sales Tax Grant for Seniors program.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	50.00	-- HWC 1988, page 24 (Blue Book)
ba89.mpr:	50.00	0.0% HWC 1988, page 24 (Blue Book)
ba90.mpr:	50.00	0.0% HWC 1990, page 30 (Blue Book)
ba91.mpr:	50.00	0.0% HWC 1990, page 30 (Blue Book)
ba92.mpr:	50.00	0.0% Ontario 1992 Budget
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This amount can be claimed by a filer if a college residence has been occupied.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	25.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	25.00	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	25.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	25.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	25.00	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	25.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	25.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	25.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.06370	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.06160	-3.3%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.06050	-1.8%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.06050	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.05650	-6.6%	Ontario Budget Speech 2002, p. 7
ba05.mpr:	0.05650	0.0%	Copied from ba04.mpr

DESCRIPTION

This parameter is the proportion of occupancy cost when calculating the Ontario Property Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.10000	--	Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	0.10000	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	0.10000	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	0.10000	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	0.10000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.10000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.10000	0.0%	Copied from ba04.mpr

DESCRIPTION

This parameter is the maximum occupancy cost when calculating the Ontario Property Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	250.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	250.00	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	250.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	250.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	250.00	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	250.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	250.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	250.00	0.0% Grown from ba04.mpr using NONE=1.0000

OPRIR

Ontario property tax credit rental inclusion rate

DESCRIPTION

This is the proportion of Total Rental Payments allowed for the calculation of the Ontario Property Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.20000	--	Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) 1998
ba99.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	0.20000	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	0.20000	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	0.20000	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	0.20000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.20000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.20000	0.0%	Copied from ba04.mpr

DESCRIPTION

This parameter is the maximum amount that can be claimed as an Ontario property/sales tax credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1000.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	1000.00	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	1000.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	1000.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	1000.00	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	1000.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1000.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Source
ba88.mpr:	3	[Rows] Federal Income Tax T1C (ONT) 1988
	0	0.750
	200	(150) 0.500
	800	(450) 0.333
ba89.mpr:		[Same] Federal Income Tax T1C (ONT) 1989
ba90.mpr:		[Same] Federal Income Tax T1C (ONT) 1990
ba91.mpr:		[Same] Federal Income Tax T1C (ONT) 1991
ba92.mpr:		[Same] Federal Income Tax T1C (ONT) 1992
ba93.mpr:		[Same] Federal Income Tax T1C (ONT) 1993
ba94.mpr:		[Same] Federal Income Tax T1C (ONT) 1994
ba95.mpr:		[Same] Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:		[Same] Federal Income Tax T1C (ONT) 1996
ba97.mpr:		[Same] Federal Income Tax T1C (ONT) 1997
ba98.mpr:		[Same] Federal Income Tax T1C (ONT) 1998
ba99.mpr:	3	[Rows] Federal Income Tax T1C (ONT) - 1999
	0	0.750
	300	(225) 0.500
	1000	(575) 0.333
ba00.mpr:		[Same] Federal Income Tax Form ON479 - 2000

ba01.mpr:	[Same]	Federal Income Tax Form ON479 - 2001
ba02.mpr:	[Same]	Federal Income Tax Form ON428 - 2002
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

OPTCBEN Maximum Ontario political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Ontario Political Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	750.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	1000.00	33.3% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	1000.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	1000.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	1000.00	0.0% Federal Income Tax Form ON428 - 2002
ba03.mpr:	1000.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	1000.00	0.0% Grown from ba03.mpr using NONE=1.0000

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

OPTCFLAG Ontario political contribution refundable tax credit flag

DESCRIPTION

When the parameter OPTCFLAG is set to 1, beginning in 1999, the Ontario Political Contribution Tax Credit is a refundable tax credit and is added to imptc. When this parameter is set to 0, the Ontario Political Contribution Tax Credit is non-refundable and is added to imnptc.

See also OPTC and OPTCBEN.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Federal Income Tax T1C (ONT) - 1988
ba89.mpr:	0	-- Federal Income Tax T1C (ONT) - 1989
ba90.mpr:	0	-- Federal Income Tax T1C (ONT) - 1990
ba91.mpr:	0	-- Federal Income Tax T1C (ONT) - 1991
ba92.mpr:	0	-- Federal Income Tax T1C (ONT) - 1992
ba93.mpr:	0	-- Federal Income Tax T1C (ONT) - 1993
ba94.mpr:	0	-- Federal Income Tax T1C (ONT) - 1994
ba95.mpr:	0	-- Federal Income Tax T1C (ONT) - 1995
ba96.mpr:	0	-- Federal Income Tax T1C (ONT) - 1996
ba97.mpr:	0	-- Federal Income Tax T1C (ONT) - 1997
ba98.mpr:	0	-- Federal Income Tax T1C (ONT) - 1998
ba99.mpr:	1	-- Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	1	-- Federal Income Tax Form ON428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form ON479 - 2001
ba02.mpr:	1	-- Federal Income Tax Form ON428 - 2002
ba03.mpr:	1	-- Copied from ba02.mpr

ba04.mpr: 1 -- Copied from ba03.mpr
 ba05.mpr: 1 -- Copied from ba04.mpr

OPTF Ontario provincial tax fraction

DESCRIPTION

Basic Ontario Provincial Income Tax is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.51000	-- Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	0.52000	2.0% Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	0.53000	1.9% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	0.53000	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.54500	2.8% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.58000	6.4% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.58000	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.58000	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.56000	-3.4% Federal Income Tax T1C (Ont) TC-1996
ba97.mpr:	0.48000	-14.3% Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	0.42750	-10.9% Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	0.39500	-7.6% Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Not in effect
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000	0.000000
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 3	[Rows]	Federal Income Tax Form ON428 - 2000
0	0.0000	0.063700
30004 (1911.2548)		0.096200

60009 (4797.7358) 0.111600
 ba01.mpr: 3 [Rows] Federal Income Tax Form ON428 - 2001
 0 0.0000 0.061600
 30814 (1898.1424) 0.092200
 61629 (4739.2854) 0.111600
 ba02.mpr: 3 [Rows] Federal Income Tax Form ON428 - 2002
 0 0.0000 0.060500
 31893 (1929.5265) 0.091500
 63786 (4847.7360) 0.111600
 ba03.mpr: 3 [Rows] Payroll Deductions Formulas 2003 - T4127
 0 0.0000 0.060500
 32435 (1962.3175) 0.091500
 64871 (4930.2115) 0.111600
 ba04.mpr: 3 [Rows] Ontario Budget Speech 2002, p. 7
 0 0.0000 0.056500
 33206 (1876.1390) 0.088500
 66412 (4814.8700) 0.111600
 ba05.mpr: 3 [Rows] Grown from ba04.mpr using CPION=1.019794
 0 0.0000 0.056500
 33863 (1913.2595) 0.088500
 67727 (4910.2235) 0.111600

OPYTAX Estimate of previous year's Ontario taxes

DESCRIPTION

This parameter estimates the previous year's taxes. The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). People who paid over 0\$ in taxes would get a minimum rebate of OTXDVMIN. The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	1.01944	-- Statistics Canada SPSM calculation
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

ORDOPT Ontario tax reduction calculation option

DESCRIPTION

If ORDOPT has a value of 1 then the Ontario Tax reduction is calculated based on taxable income; with a value of 2 it is calculated based on Ontario Tax; with a value of 3 it is based on Ontario Tax as well as the number of dependants. The switch in calculation method from taxable income to Ontario tax occurred in 1988 and then expanded to include dependants in 1990.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	3	-- OPTION
ba91.mpr:	3	-- OPTION
ba92.mpr:	3	-- OPTION
ba93.mpr:	3	-- OPTION
ba94.mpr:	3	-- OPTION
ba95.mpr:	3	-- OPTION
ba96.mpr:	3	-- OPTION
ba97.mpr:	3	-- OPTION
ba98.mpr:	3	-- OPTION
ba99.mpr:	3	-- OPTION
ba00.mpr:	3	-- OPTION
ba01.mpr:	3	-- OPTION
ba02.mpr:	3	-- OPTION
ba03.mpr:	3	-- Copied from ba02.mpr
ba04.mpr:	3	-- Copied from ba03.mpr
ba05.mpr:	3	-- Copied from ba04.mpr

OSPOCM Ontario seniors property tax maximum occupancy cost

DESCRIPTION

This parameter is the maximum occupancy cost a filer is allowed to claim when calculating the Ontario Seniors Property Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	500.00	-- Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	500.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	500.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	500.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	500.00	0.0% Federal Income Tax T1C (ONT) Seniors 1996
ba97.mpr:	500.00	0.0% Federal Income Tax T1C (ONT) Seniors 1997
ba98.mpr:	500.00	0.0% Federal Income Tax T1C (ONT) Seniors 1998
ba99.mpr:	500.00	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	500.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	500.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	500.00	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	500.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0% Grown from ba04.mpr using NONE=1.0000

OSSML Ontario surtax first cut-in level

DESCRIPTION

The amount of Ontario Provincial Income Tax above which the surtax rate (OSSMR) is applied. In 1984, the Ontario Social Services Maintenance Tax is simulated using this rate. This parameter is also used, where appropriate, to simulate the Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	10000.00	--	Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	10000.00	0.0%	Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	10000.00	0.0%	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	10000.00	0.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	5500.00	-45.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	5310.00	-3.5%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	4555.00	-14.2%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	4057.50	-10.9%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	3750.00	-7.6%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	3561.00	-5.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	3560.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	3685.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	3747.00	1.7%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.00	--	Ontario Budget Speech 2002 - p. 7
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIO=1.019794

OSSML2 Ontario surtax second cut-in level

DESCRIPTION

The amount of Ontario Provincial Income Tax above which the second surtax rate (OSSMR2) is applied. This parameter is also used, where appropriate, to simulate the Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	10000.00	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	8000.00	-20.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	8000.00	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	8000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	7635.00	-4.6%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	6180.00	-19.1%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	5217.50	-15.6%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	4681.00	-10.3%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	4468.00	-4.6%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	4491.00	0.5%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	4648.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	4727.00	1.7%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	4727.00	0.0%	Ontario budget 2003 Paper C p.89
ba05.mpr:	5240.00	10.9%	Ontario budget 2003 Paper C p.89

OSSMR Ontario surtax first level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax exceeding OSSML to calculate the Ontario surtax. This parameter is also used, where appropriate, to simulate the Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.10000	-- Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	0.10000	0.0% Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	0.10000	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	0.12000	20.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.07000	-41.7% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.17000	142.9% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.20000	17.6% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.20000	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.20000	0.0% Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	0.20000	0.0% Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	0.20000	0.0% Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	0.20000	0.0% Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	0.20000	0.0% Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.20000	0.0% Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.20000	0.0% Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.20000	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.00000	-- Ontario Budget Speech 2002 - p. 7
ba05.mpr:	0.00000	-- Copied from ba04.mpr

OSSMR2 Ontario surtax second level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax (imtxp) exceeding OSSML2 to calculate the Ontario surtax. The total rate of surtax above the second tier cut-in OSSML2 would be the sum of this parameter and OSSMR.

For Ontario, the SPSM calculates provincial surtax (impsur) as OSSMR percent of provincial taxes (imtxp) above the level OSSML plus OSSMR2 percent of provincial taxes above the level OSSML2.

This parameter is used, where appropriate, to simulate the Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	not in effect
ba89.mpr:	0.00000	--	not in effect
ba90.mpr:	0.00000	--	not in effect
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.07000	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.08000	14.3%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.10000	25.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.13000	30.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	0.26000	100.0%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	0.33000	26.9%	Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	0.36000	9.1%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	0.36000	0.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	0.36000	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	0.36000	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	0.36000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.56000	55.6%	Ontario Budget Speech 2002, p. 7
ba05.mpr:	0.56000	0.0%	Copied from ba04.mpr

OSSTCP Ontario seniors sales tax credit percent of income

DESCRIPTION

This parameter is the proportion of "Income for Ontario Tax Credits for Seniors" used in the calculation of the Net Property and Sales Tax Credits for Seniors. OSSTCP percent of family net income is deducted from the total property and sales tax credits.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.04000	-- Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.04000	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.04000	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.04000	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.04000	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.04000	0.0% Federal Income Tax T1C (ONT) Seniors 1997
ba98.mpr:	0.04000	0.0% Federal Income Tax T1C (ONT) Seniors 1998
ba99.mpr:	0.04000	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	0.04000	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	0.04000	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	0.04000	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	0.04000	0.0% Copied from ba02.mpr
ba04.mpr:	0.04000	0.0% Copied from ba03.mpr
ba05.mpr:	0.04000	0.0% Copied from ba04.mpr

OSTCB Ontario sales tax credit basic credit

DESCRIPTION

This parameter is the basic credit amount of the Ontario Sales Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	100.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	100.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	100.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	100.00	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	100.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	100.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	100.00	0.0% Grown from ba04.mpr using NONE=1.0000

OSTCD Ontario sales tax credit dependant credit

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 18 when claiming the Ontario Sales Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	50.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	50.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	50.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	50.00	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	50.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	50.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	50.00	0.0% Grown from ba04.mpr using NONE=1.0000

OSTCFLAG Ontario seniors tax credit claimed flag

DESCRIPTION

When the parameter OSTCFLAG is set to 1, the Ontario Tax Credits for Seniors are calculated.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	1	-- Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	1	-- Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	1	-- Federal Income Tax T1C (ONT) 1994
ba95.mpr:	1	-- Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	1	-- Federal Income Tax T1C (ONT) Seniors 1996
ba97.mpr:	1	-- FLAG
ba98.mpr:	1	-- FLAG
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG
ba02.mpr:	1	-- FLAG
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

OSTCNIBA Ontario seniors tax credit net income base amount

DESCRIPTION

This parameter contains the base amount (income exemption) a filer is allowed to deduct from "Total Income" (i.e. family net income) when calculating "Income for Ontario Tax Credits for Seniors".

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	22000.00	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) Seniors 1996
ba97.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) Seniors 1997
ba98.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) Seniors 1998
ba99.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2000
ba01.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2001
ba02.mpr:	22000.00	0.0%	Federal Income Tax Form ON479 - 2002
ba03.mpr:	22000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	22000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	22000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

OSTCP Ontario sales tax credit percent of income

DESCRIPTION

This parameter is the rate applied to net income used to calculate the Ontario Sales Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.02000	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	0.02000	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	0.02000	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	0.02000	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	0.02000	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	0.02000	0.0% Copied from ba02.mpr
ba04.mpr:	0.02000	0.0% Copied from ba03.mpr
ba05.mpr:	0.02000	0.0% Copied from ba04.mpr

OSTCS Ontario sales tax credit spouse credit

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Ontario Sales Tax Credit.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	100.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	100.00	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	100.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	100.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	100.00	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	100.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	100.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	100.00	0.0% Grown from ba04.mpr using NONE=1.0000

OTCNIBA Ontario tax credit net income base amount

DESCRIPTION

This parameter is the base amount of net income a filer can claim when calculating Ontario tax credits.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	4000.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) 1997
ba98.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) 1998
ba99.mpr:	4000.00	0.0% Federal Income Tax T1C (ONT) - 1999
ba00.mpr:	4000.00	0.0% Federal Income Tax Form ON479 - 2000
ba01.mpr:	4000.00	0.0% Federal Income Tax Form ON479 - 2001
ba02.mpr:	4000.00	0.0% Federal Income Tax Form ON479 - 2002
ba03.mpr:	4000.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	4000.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	4000.00	0.0% Grown from ba04.mpr using NONE=1.0000

OTRBPA Ontario tax reduction basic personal amount

DESCRIPTION

When the parameter ORDOPT is set to 3, the Ontario tax reduction will be calculated making use of number of dependants and the parameter OTRBPA is used to indicate the dollar value of the basic personal amount of the tax reduction.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	167.00	--	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	167.00	0.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	175.00	4.8%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	205.00	17.1%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	205.00	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	205.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	198.00	-3.4%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	171.00	-13.6%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	160.50	-6.1%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	160.00	-0.3%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	156.00	-2.5%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	156.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	161.00	3.2%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	181.00	12.4%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	197.00	8.8%	Ontario budget 2003 Paper C p.88-89
ba05.mpr:	200.90	2.0%	Grown from ba04.mpr using CPION=1.019794

OTRDCA Ontario tax reduction dependant child amount

DESCRIPTION

When the parameter ORDOPT is set to 3, the Ontario tax reduction will be calculated making use of the number of dependants and the parameter OTRDCA is used to indicate the dollar value of the amount of the tax reduction allowed for each dependant child.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	200.00	--	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	350.00	75.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	375.00	7.1%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	395.00	5.3%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	382.00	-3.3%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	334.00	-12.6%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	328.00	-1.8%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	325.00	-0.9%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	317.00	-2.5%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	317.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	328.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	334.00	1.8%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	340.74	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	347.48	2.0%	Grown from ba04.mpr using CPION=1.019794

OTRDDA Ontario tax reduction disabled dependant amount

DESCRIPTION

When the parameter ORDOPT is set to 3, the Ontario tax reduction will be calculated making use of the number of dependants and the parameter OTRDDA is used to indicate the dollar value of the amount of the tax reduction allowed for each disabled dependant. This parameter is not currently in use pending improved information on disability status of family members.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	200.00	--	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	350.00	75.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	375.00	7.1%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	395.00	5.3%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT) TC-1994
ba95.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	382.00	-3.3%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	334.00	-12.6%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	328.00	-1.8%	Federal Income Tax T1C (ONT) TC-1998
ba99.mpr:	325.00	-0.9%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	317.00	-2.5%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	317.00	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	328.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	334.00	1.8%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	340.74	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	347.48	2.0%	Grown from ba04.mpr using CPION=1.019794

OTRF Ontario tax reduction Ontario tax multiplier

DESCRIPTION

This parameter represents the tax multiplier to be used in the calculation of the Ontario tax reduction. When ORDOPT is set to 2, the reduction is calculated as OMTY less OTRF times Ontario Income Tax. When ORDOPT is set to 3, the reduction is derived as OTRFP times the personal reduction less OTRF times Ontario Income Tax.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2.00000	-- Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	2.00000	0.0% Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	1.00000	-50.0% Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	1.00000	0.0% Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	1.00000	0.0% Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	1.00000	0.0% Federal Income Tax Form ON428 - 2000
ba01.mpr:	1.00000	0.0% Federal Income Tax Form ON428 - 2001
ba02.mpr:	1.00000	0.0% Federal Income Tax Form ON428 - 2002
ba03.mpr:	1.00000	0.0% Copied from ba02.mpr
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

OTRFP Ontario tax reduction personal amount multiplier

DESCRIPTION

When the parameter ORDOPT is set to 3, the Ontario tax reduction will be calculated making use of the number of dependants. The parameter OTRFP is used to multiply the dollar value of all basic and dependant credits. The resulting value is used to compare to Ontario income tax multiplied by OTRF.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	3.00000	--	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	2.00000	-33.3%	Federal Income Tax T1C (ONT) TC-1997
ba98.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC - 1998
ba99.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC - 1999
ba00.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2000
ba01.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	2.00000	0.0%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	2.00000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	2.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	2.00000	0.0%	Copied from ba04.mpr

OTXDVMAX Maximum taxpayer dividend

DESCRIPTION

The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). People who paid over 0\$ in taxes would get a minimum rebate of OTXDVMIN. The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	200.00	-- Ontario Budget 2000, p. 84
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

OTXDVMIN Minimum taxpayer dividend for people with non-zero taxes

DESCRIPTION

This represents the minimum amount of the taxpayer dividend for people who paid over 0\$ in taxes. The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	25.00	-- Ontario Budget 2000, p. 84
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

OTXFLG Ont. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form ON428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form ON428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form ON428 - 2002
ba03.mpr:	1	-- Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

OUTAPR Name of database adjustment parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the database adjustment parameters which were used to adjust SPSP variables. SPSM writes out such a file only if the user changed one or more database adjustment parameters from the values in the

corresponding input file INPAPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTASC Name of text output file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output report generated by the text output facility. The text output facility must be activated using ASCFLAG for OUTASC to have any effect. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTCPR Name of control parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output control parameter file. An output control parameter file is always created, and includes any changes the user made to the input control parameter file. In addition, certain "read-only" parameters which are created by SPSM for informational purposes may have changed values. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTLOG Name of log file (out) [string]

DESCRIPTION

The OUTLOG parameter gives the name of the output file that will contain a log of the SPSM run, provided that this facility has been activated using the LOGFLAG parameter. See the description of the LOGFLAG parameter for more information. A default value for OUTLOG will be generated by adding an extension of .log to the SPSM run name, but can be overridden.

OUTMRSFLAG Variant results file creation flag

DESCRIPTION

If the value of the control parameter OUTMRSFLAG is set to 1, a results file (with name given by OUTVARMRS) will be created containing variant results for variables specified in OUTMRSVARS. Results are always saved at the individual (not family or household) level.

OUTMRSFRAC Variant results file preserves fractional part

DESCRIPTION

This control parameter can be used to preserve the fractional part (if present) of all variables written to the model results (MRS) file. If this flag is off, all output values are converted to integers before being written to the results file. If this flag is turned on, the fractional part of the output variables will be retained, and there will be no differences between base MRS variables and modelled variables for an identical run. This flag may result in a significant increase in the size of the model results file.

OUTMRSVARS Variant results file variables [string]

DESCRIPTION

This control parameter contains a list of tax/transfer calculated variables whose variant values will be recorded in the file named OUTVARMRS if the variant results file facility has been activated by OUTMRSFLAG. Only variant tax/transfer variables (that is, those that begin with "ct" or "im") or user variables can be recorded in a results file.

OUTSAS Name of SAS output file (out) [string]

DESCRIPTION

If the SAS results file facility has been activated using SASFLAG, then the control parameter OUTSAS contains the name of the resulting SAS file. Because SAS files contain an encrypted header structure, SPSM must use the header of an identically-named existing SAS file to create a new SAS file named OUTSAS. The existing

SAS file must have been created using the 6.03 library engine. If such file does not exist, SPSD/M will create "spsmtemp.ssd" because SPSD/M already know how to create such file. The user can then change "spsmtemp.ssd" to some other name if desired by using the PROC DATASETS procedure in SAS. Because SAS native files contain a generated key in their header, SPSM can only write over existing SAS files (using the existing generated key in their header), or else produce a file with the name "spsmtemp.ssd", whose header key is already known.

An associated file, with the same stem as OUTSAS but with extension ".sfm", is also produced when the SAS output facility is activated. It is a text file which contains SAS source code (PROC FORMAT and associated statements) which will define the formats for any class variables given in SASVARS. It (or equivalent statements) should be included in any SAS job which reads the SAS file named by OUTSAS.

See [User's Guide](#), SAS Output Facility.

OUTTBL Name of report file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain all summary reports generated by SPSM output facilities, including the cross tabulation facility and distributional analysis facility. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTVARMPR Name of variant tax/transfer parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant tax/transfer parameters. SPSM writes out such a file only if the user changed one or more variant tax/transfer parameters from the values in the corresponding input file INPVARMPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTVARMRS Name of variant results file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant results. Such a file is generated only if the user activates the variant result file facility using OUTMRSFLAG. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OYPNDL Ont. Pension Income Deduction Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	1000.00	--	Federal Income Tax Form ON428 - 2000
ba01.mpr:	1027.00	2.7%	Federal Income Tax Form ON428 - 2001
ba02.mpr:	1063.00	3.5%	Federal Income Tax Form ON428 - 2002
ba03.mpr:	1081.00	1.7%	Form TD1ON 2003
ba04.mpr:	1102.83	2.0%	Grown from ba03.mpr using CPION=1.020194
ba05.mpr:	1124.66	2.0%	Grown from ba04.mpr using CPION=1.019794

PAMTOPT P.E.I. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When PAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When PAMTOPT is set to 2, then a percentage (PAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTF.

When PAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the PAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTF.

When PAMTOPT is set to 4, then a percentage (PAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTM.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Not in effect
ba89.mpr: 1	--	Not in effect
ba90.mpr: 1	--	Not in effect
ba91.mpr: 1	--	Not in effect
ba92.mpr: 1	--	Not in effect
ba93.mpr: 1	--	Not in effect
ba94.mpr: 1	--	Not in effect
ba95.mpr: 1	--	Not in effect
ba96.mpr: 1	--	Not in effect
ba97.mpr: 1	--	Not in effect
ba98.mpr: 1	--	Not in effect
ba99.mpr: 1	--	Not in effect
ba00.mpr: 1	--	Not in effect
ba01.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

PAMTPCTF P.E.I. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and PAMTOPT is set to 2, then a percentage (PAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.57500	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	0.57500	0.0%	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.57500	0.0%	Copied from ba02.mpr
ba04.mpr:	0.57500	0.0%	Copied from ba03.mpr
ba05.mpr:	0.57500	0.0%	Copied from ba04.mpr

PAMTPCTM P.E.I. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and PAMTOPT is set to 4, then a percentage (PAMTPCTM) of the minimum federal tax

due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

PAMTTX P.E.I. amt rate as tax on adjusted income

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and PAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who

triggered the federal minimum tax. Then the PAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	3619.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	3619.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	3619.00	0.0%	Form TD1PE 2003
ba04.mpr:	3619.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	3619.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

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

See also `impatxc`, `PAXM`, `PAXRR`, and `PAXTD`.

CROSS REFERENCE

Function	Description
<code>txpei</code>	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
<code>ba88.mpr:</code>	0.00000	-- Not in effect
<code>ba89.mpr:</code>	0.00000	-- Not in effect
<code>ba90.mpr:</code>	0.00000	-- Not in effect
<code>ba91.mpr:</code>	0.00000	-- Not in effect
<code>ba92.mpr:</code>	0.00000	-- Not in effect
<code>ba93.mpr:</code>	0.00000	-- Not in effect
<code>ba94.mpr:</code>	0.00000	-- Not in effect
<code>ba95.mpr:</code>	0.00000	-- Not in effect
<code>ba96.mpr:</code>	0.00000	-- Not in effect
<code>ba97.mpr:</code>	0.00000	-- Not in effect
<code>ba98.mpr:</code>	0.00000	-- Not in effect
<code>ba99.mpr:</code>	0.00000	-- Not in effect
<code>ba00.mpr:</code>	0.00000	-- Not in effect
<code>ba01.mpr:</code>	1.00000	-- Federal Income Tax PE428 - 2001
<code>ba02.mpr:</code>	1.00000	0.0% Federal Income Tax Form PE428 - 2002
<code>ba03.mpr:</code>	1.00000	0.0% Form TD1PE 2003
<code>ba04.mpr:</code>	1.00000	0.0% Copied from <code>ba03.mpr</code>
<code>ba05.mpr:</code>	1.00000	0.0% Copied from <code>ba04.mpr</code>

DESCRIPTION

This parameter is the proportion of net income above a given threshold (PAXTD) which will be deducted from the provincial non-refundable age tax credit amount (PAXM). The parameter is only used when the Prince Edward Island provincial tax on taxable income is calculated (PTXFLG = 1).

See also `impatxc`, `PAXTD`, `PAXPI`.

CROSS REFERENCE

Function	Description
<code>txpei</code>	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
<code>ba88.mpr:</code>	0.00000	-- Not in effect
<code>ba89.mpr:</code>	0.00000	-- Not in effect
<code>ba90.mpr:</code>	0.00000	-- Not in effect
<code>ba91.mpr:</code>	0.00000	-- Not in effect
<code>ba92.mpr:</code>	0.00000	-- Not in effect
<code>ba93.mpr:</code>	0.00000	-- Not in effect
<code>ba94.mpr:</code>	0.00000	-- Not in effect
<code>ba95.mpr:</code>	0.00000	-- Not in effect
<code>ba96.mpr:</code>	0.00000	-- Not in effect
<code>ba97.mpr:</code>	0.00000	-- Not in effect
<code>ba98.mpr:</code>	0.00000	-- Not in effect
<code>ba99.mpr:</code>	0.00000	-- Not in effect
<code>ba00.mpr:</code>	0.00000	-- Not in effect
<code>ba01.mpr:</code>	0.15000	-- Federal Income Tax PE428 - 2001
<code>ba02.mpr:</code>	0.15000	0.0% Federal Income Tax Form PE428 - 2002
<code>ba03.mpr:</code>	0.15000	0.0% Form TD1PE-WS 2003

ba04.mpr: 0.15000 0.0% Copied from ba03.mpr
ba05.mpr: 0.15000 0.0% Copied from ba04.mpr

PAXTD P.E.I. Age Amount net income turndown

DESCRIPTION

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

See also impatxc, PAXRR, PAXPI

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	26941.00	--	Federal Income Tax PE428 - 2001

ba02.mpr:	26941.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	26941.00	0.0%	Form TD1PE 2003
ba04.mpr:	26941.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	26941.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

PBXM P.E.I. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Prince Edward Island tax is calculated as a tax on taxable income. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	7412.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	7412.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	7412.00	0.0%	Payroll Deductions Formulas 2003 - T4127

ba04.mpr: 7412.00 0.0% Grown from ba03.mpr using DEFAULT=1.0000
 ba05.mpr: 7412.00 0.0% Grown from ba04.mpr using DEFAULT=1.0000

PCGTC P.E.I. Caregiver Tax Credit

DESCRIPTION

PCGTC multiplied by PPNTCR is the maximum amount of the Prince Edward Island Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

For more explanation see PCGTCFLG.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	2446.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	2446.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	2446.00	0.0%	Form TD1PE 2003

ba04.mpr: 2446.00 0.0% Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr: 2446.00 0.0% Grown from ba04.mpr using DEFAULT=1.0000

PCGTCFLG P.E.I. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Prince Edward Island Caregiver Tax Credit (impcgtc) is activated by the flag PCGTCFLG.

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

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

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

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

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	1	-- Federal Income Tax PE428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form PE428 - 2002
ba03.mpr:	1	-- Form TD1PE 2003
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

PCGTCTC P.E.I. Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr: 5	[Rows]	Value based on SCF 1996
60	0.870 (-0.0010)	
70	0.860 (0.0000)	
80	0.860 (-0.0130)	
90	0.730 (0.0270)	
100	1.000 (0.0270)	
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

This is the turn down income of the Prince Edward Island Caregiver Tax Credit (impcgtc). For more explanation see PCGTCFLG.

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	14399.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	14399.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	14399.00	0.0%	Form TD1PE 2003
ba04.mpr:	14399.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	14399.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

PCGTCTK P.E.I. Caregiver tax credit take-up rate by income level
[employment income,rate]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect

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

PCHATL1 P.E.I. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	200.00	-- Federal Income Tax PE428 - 2001
ba02.mpr:	200.00	0.0% Federal Income Tax Form PE428 - 2002
ba03.mpr:	200.00	0.0% Grown from ba02.mpr using NONE=1.0000

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

PCHATR1 P.E.I. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (PCHATL1) that may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.09800	-- Federal Income Tax PE428 - 2001
ba02.mpr:	0.09800	0.0% Federal Income Tax Form PE428 - 2002
ba03.mpr:	0.09800	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.09800	0.0% Copied from ba03.mpr
ba05.mpr:	0.09800	0.0% Copied from ba04.mpr

DESCRIPTION

The proportion of charitable donations above the first level (PCHATL1) that may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.16700	--	Federal Income Tax PE428 - 2001
ba02.mpr:	0.16700	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	0.16700	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.16700	0.0%	Copied from ba03.mpr
ba05.mpr:	0.16700	0.0%	Copied from ba04.mpr

DESCRIPTION

This is the proportion of taxable dividends received (imidvt) which will be given for the Prince Edward Island dividend tax credit (impdtxc). The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.07700	-- Federal Income Tax PE428 - 2001
ba02.mpr:	0.07700	0.0% Federal Income Tax Form PE428 - 2002
ba03.mpr:	0.07700	0.0% Copied from ba02.mpr
ba04.mpr:	0.07700	0.0% Copied from ba03.mpr
ba05.mpr:	0.07700	0.0% Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	200.00	--	Federal Income Tax PE(S11) - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form PE(S11) - 2002
ba03.mpr:	200.00	0.0%	Form TD1PE 2003
ba04.mpr:	200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the equivalent to married tax credit when Prince Edward Island tax is calculated as a tax on taxable income. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6294.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	6294.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	6294.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6294.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	6294.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	629.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	629.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	629.00	0.0%	Form TD1PE 2003
ba04.mpr:	629.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	629.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

PFACFLAG Use provincial configuration flag

DESCRIPTION

When the parameter PFACFLAG is set to 1, specific provincial configurations of family allowances or federal Child benefits by age and number of children are used. With a value of 0, only the Federal Family Allowance rules are applied to all provinces.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- To calculate provincial family allowance
ba89.mpr:	1	-- To calculate provincial family allowance
ba90.mpr:	1	-- To calculate provincial family allowance
ba91.mpr:	1	-- To calculate provincial family allowance
ba92.mpr:	1	-- To calculate provincial family allowance
ba93.mpr:	1	-- Federal Child Tax Benefit Rules
ba94.mpr:	1	-- Federal Child Tax Benefit Rules
ba95.mpr:	1	-- Federal Child Tax Benefit Rules
ba96.mpr:	1	-- Federal Child Tax Benefit Rules
ba97.mpr:	1	-- Federal Child Tax Benefit Rules
ba98.mpr:	1	-- Federal Child Tax Benefit Rules
ba99.mpr:	1	-- Federal Child Tax Benefit Rules
ba00.mpr:	1	-- Federal Child Tax Benefit Rules
ba01.mpr:	1	-- Federal Child Tax Benefit Rules
ba02.mpr:	1	-- Federal Child Tax Benefit Rules
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

PLVCMAX Maximum P.E.I. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Prince Edward Island labour sponsored funds tax credit (implvctc). The credit is derived as a proportion PLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value PLVCMAX.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	1000.00	--	Federal Income Tax T1C (PEI) TC-1992
ba93.mpr:	1000.00	0.0%	Federal Income Tax T1C (PEI) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (PEI) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (PEI) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (PEI) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (PEI) TC-1997
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

PLVCRT Percent of P.E.I. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Prince Edward Island labour sponsored funds tax credit (implvctc). The credit is derived as a proportion PLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value PLVCMAX.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.20000	-- Federal Income Tax T1C (PEI) TC-1992
ba93.mpr:	0.20000	0.0% Federal Income Tax T1C (PEI) TC-1993
ba94.mpr:	0.20000	0.0% Federal Income Tax T1C (PEI) TC-1994
ba95.mpr:	0.20000	0.0% Federal Income Tax T1C (PEI) TC-1995
ba96.mpr:	0.15000	-25.0% Federal Income Tax T1C (PEI) TC-1996
ba97.mpr:	0.15000	0.0% Federal Income Tax T1C (PEI) TC-1997
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

This value represents the maximum Prince Edward Island non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoht). The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	4400.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	4400.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	5400.00	22.7%	PEI 2003 Budget Speech - page 11
ba04.mpr:	5400.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	5400.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	5000.00	--	Federal Income Tax PE(S11) - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form PE(S11) - 2002
ba03.mpr:	5000.00	0.0%	Form TD1PE 2003
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the married tax credit when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6294.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	6294.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	6294.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6294.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	6294.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This parameter represents the provincial married exemption turndown when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown PMXMT.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	629.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	629.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	629.00	0.0%	Form TD1PE 2003
ba04.mpr:	629.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	629.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

Prince Edward Island claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Prince Edward Island. This parameter represents the NCBS annual flow through amount per child. The clawback and flow through amounts will be adjusted based on the number of months of social assistance set using the parameter SAMNTHPR[prov].

The clawback of social assistance in Prince Edward Island will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector P.E.I. flag is also set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	168.00	--	HRDC Income Support Policy Group
ba01.mpr:	456.00	171.4%	HRDC Income Support Policy Group

ba02.mpr:	492.00	7.9%	HRDC Income Support Policy Group
ba03.mpr:	492.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	492.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	492.00	0.0%	Grown from ba04.mpr using NONE=1.0000

PPNTRC P.E.I. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.09800	-- Federal Income Tax PE428 - 2001
ba02.mpr:	0.09800	0.0% Federal Income Tax Form PE428 - 2002

ba03.mpr: 0.09800 0.0% Payroll Deductions Formulas 2003 - T4127
 ba04.mpr: 0.09800 0.0% Copied from ba03.mpr
 ba05.mpr: 0.09800 0.0% Copied from ba04.mpr

PPTC P.E.I. political contribution table [total donations,donation allowed]

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Federal Income Tax T1C (PEI) 1988
0	0 0.750	
100	(75) 0.500	
550	(300) 0.333	
ba89.mpr:	[Same]	Federal Income Tax T1C (PEI) 1989
ba90.mpr:	[Same]	Federal Income Tax T1C (PEI) 1990
ba91.mpr:	[Same]	Federal Income Tax T1C (PEI) 1991
ba92.mpr:	[Same]	Federal Income Tax T1C (PEI) 1992
ba93.mpr:	[Same]	Federal Income Tax T1C (PEI) 1993
ba94.mpr:	[Same]	Federal Income Tax T1C (PEI) 1994
ba95.mpr:	[Same]	Federal Income Tax T1C (PEI) 1995
ba96.mpr:	[Same]	Federal Income Tax T1C (PEI) 1996
ba97.mpr:	[Same]	Federal Income Tax T1C (PEI) 1997
ba98.mpr:	[Same]	Federal Income Tax T1C (PEI) 1998

ba99.mpr:	[Same]	Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	[Same]	Federal Income Tax Form PE428 - 2000
ba01.mpr:	[Same]	Federal Income Tax PE428 - 2001
ba02.mpr:	[Same]	Federal Income Tax Form PE428 - 2002
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

PPTCBEN Maximum P.E.I. political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Prince Edward Island Political Tax Credit.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	500.00	-- Federal Income Tax T1C (PEI) TC-1988
ba89.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) TC-1989
ba90.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) TC-1990
ba91.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) TC-1991
ba92.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) TC-1992
ba93.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) TC-1993
ba94.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) 1994
ba95.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) 1995
ba96.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) 1996
ba97.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) 1997
ba98.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) 1998
ba99.mpr:	500.00	0.0% Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	500.00	0.0% Federal Income Tax Form PE428 - 2000
ba01.mpr:	500.00	0.0% Federal Income Tax PE428 - 2001
ba02.mpr:	500.00	0.0% Federal Income Tax Form PE428 - 2002

ba03.mpr:	500.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0%	Grown from ba04.mpr using NONE=1.0000

PPTF P.E.I. provincial tax fraction

DESCRIPTION

Prince Edward Island Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.56000	-- Federal Income Tax 1988 (PEI) - Schedule 1
ba89.mpr:	0.57000	1.8% Federal Income Tax 1989 (PEI) - Schedule 1
ba90.mpr:	0.57000	0.0% Federal Income Tax 1990 (PEI) - Schedule 1
ba91.mpr:	0.58000	1.8% Federal Income Tax 1991 (PEI) - Schedule 1
ba92.mpr:	0.59500	2.6% Federal Income Tax 1992 (PEI) - Schedule 1
ba93.mpr:	0.59500	0.0% Federal Income Tax 1993 (PEI) - Schedule 1
ba94.mpr:	0.59500	0.0% Federal Income Tax 1994 (PEI) - Schedule 1
ba95.mpr:	0.59500	0.0% Federal Income Tax T1C (PEI) 1995
ba96.mpr:	0.59500	0.0% Federal Income Tax T1C (PEI) 1996
ba97.mpr:	0.59500	0.0% Federal Income Tax T1C (PEI) 1997
ba98.mpr:	0.59500	0.0% Federal Income Tax T1C (PEI) 1998
ba99.mpr:	0.58500	-1.7% Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	0.57500	-1.7% Federal Income Tax Form PE428 - 2000
ba01.mpr:	0.00000	-- Not in effect - Budget 00
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Not in effect
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000	0.000000
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr: 3	[Rows]	Federal Income Tax PE428 - 2001

0 0.0000 0.098000
 30754 (3013.8920) 0.138000
 61509 (7258.0820) 0.167000
 ba02.mpr: [Same] Federal Income Tax Form PE428 - 2002
 ba03.mpr: [Same] Payroll Deductions Formulas 2003 - T4127
 ba04.mpr: [Same] Grown from ba03.mpr using DEFAULT=1.0000
 ba05.mpr: [Same] Grown from ba04.mpr using DEFAULT=1.0000

PRDFFLAG Parameter difference report activation flag

DESCRIPTION

When this control parameter is set to 1, a report is written to the file given by OUTTBL. This report shows tax/transfer parameter differences between base and variant. A more sophisticated parameter difference report can be obtained by using the compparm utility, which is documented in the [Tools User's Guide](#).

PROVMAP Provincial remapping [prov]

DESCRIPTION

Provincial remapping facility to enable the reassignment of province codes. This parameter contains a vector of the province codes, starting in the east with Newfoundland set to 0 and ending in British Columbia, which is coded as 9. The default values for this parameter are as follows:

PROVMAP	10	# Provincial remapping
0		(Newfoundland)
1		(Prince Edward Island)
2		(Nova Scotia)
3		(New Brunswick)
4		(Quebec)
5		(Ontario)
6		(Manitoba)
7		(Saskatchewan)

- 8 (Alberta)
- 9 (British Columbia)

This could be used to assign to one or more provinces another province's tax transfer system. For example, to assign Ontario's tax transfer system to every province, the vector would be changed to the following:

PROVMAP 10 # Provincial remapping

- 5
- 5
- 5
- 5
- 5
- 5
- 5
- 5
- 5
- 5

PSCI P.E.I. provincial tax above which surtax applies

DESCRIPTION

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	12500.00	--	Federal Income Tax 1988 (PEI) - Schedule 1
ba89.mpr:	12500.00	0.0%	Federal Income Tax 1989 (PEI) - Schedule 1
ba90.mpr:	12500.00	0.0%	Federal Income Tax 1990 (PEI) - Schedule 1
ba91.mpr:	12500.00	0.0%	Federal Income Tax 1991 (PEI) - Schedule 1
ba92.mpr:	12500.00	0.0%	Federal Income Tax 1992 (PEI) - Schedule 1
ba93.mpr:	12500.00	0.0%	Federal Income Tax 1993 (PEI) - Schedule 1
ba94.mpr:	12500.00	0.0%	Federal Income Tax 1994 (PEI) - Schedule 1
ba95.mpr:	12500.00	0.0%	Federal Income Tax T1C (PEI) 1995
ba96.mpr:	12500.00	0.0%	Federal Income Tax T1C (PEI) 1996
ba97.mpr:	5200.00	-58.4%	Federal Income Tax T1C (PEI) 1997
ba98.mpr:	5200.00	0.0%	Federal Income Tax T1C (PEI) 1998
ba99.mpr:	5200.00	0.0%	Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	5200.00	0.0%	Federal Income Tax Form PE428 - 2000
ba01.mpr:	5200.00	0.0%	Federal Income Tax PE428 - 2001
ba02.mpr:	5200.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	5200.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	5200.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5200.00	0.0%	Grown from ba04.mpr using NONE=1.0000

PSF P.E.I. provincial surtax rate

DESCRIPTION

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.05000	-- Federal Income Tax 1988 (PEI) - Schedule 1
ba89.mpr:	0.10000	100.0% Federal Income Tax 1989 (PEI) - Schedule 1
ba90.mpr:	0.10000	0.0% Federal Income Tax 1990 (PEI) - Schedule 1
ba91.mpr:	0.10000	0.0% Federal Income Tax 1991 (PEI) - Schedule 1
ba92.mpr:	0.10000	0.0% Federal Income Tax 1992 (PEI) - Schedule 1
ba93.mpr:	0.10000	0.0% Federal Income Tax 1993 (PEI) - Schedule 1
ba94.mpr:	0.10000	0.0% Federal Income Tax 1994 (PEI) - Schedule 1
ba95.mpr:	0.10000	0.0% Federal Income Tax T1C (PEI) 1995
ba96.mpr:	0.10000	0.0% Federal Income Tax T1C (PEI) 1996
ba97.mpr:	0.10000	0.0% Federal Income Tax T1C (PEI) 1997
ba98.mpr:	0.10000	0.0% Federal Income Tax T1C (PEI) 1998
ba99.mpr:	0.10000	0.0% Federal Income Tax T1C (PEI) - 1999
ba00.mpr:	0.10000	0.0% Federal Income Tax Form PE428 - 2000
ba01.mpr:	0.10000	0.0% Federal Income Tax PE428 - 2001
ba02.mpr:	0.10000	0.0% Federal Income Tax Form PE428 - 2002
ba03.mpr:	0.10000	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.10000	0.0% Copied from ba03.mpr
ba05.mpr:	0.10000	0.0% Copied from ba04.mpr

PTF Low income cut-off Before Tax [size, urban]

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is a two dimensional array giving a user-supplied "before-tax income threshold" for families by number of persons and urban area, thus allowing the use of Statistics Canada Low Income Cut-offs in SPSM.

See also PTFAT for the before-tax LICOs. Further details on low-income analysis with the SPSM can be found in the SPSD/M [User's Guide](#) in the miscellaneous facilities section.

PTFAT Low income cut-off After Tax [size, urban]

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is a two dimensional array giving a user-supplied "After-tax income threshold" for families by number of persons and urban area, thus allowing the use of Statistics Canada's after-tax Low Income Cut-offs in SPSM. The default values in parameter files are Statistics Canada's after-tax low-income cut-offs.

See also PTF for the before-tax LICOs. Further details on low-income analysis with the SPSM can be found in the SPSD/M *User's Guide* in the miscellaneous facilities section.

PTRBAS Base PEI low income tax reduction

DESCRIPTION

This is the base amount for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	250.00	-- Federal Income Tax Form PE428 - 2000
ba01.mpr:	250.00	0.0% Federal Income Tax PE428 - 2001
ba02.mpr:	250.00	0.0% Federal Income Tax Form PE428 - 2002
ba03.mpr:	250.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	250.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	250.00	0.0% Grown from ba04.mpr using NONE=1.0000

PTRKID PEI low income tax reduction for dependent child

DESCRIPTION

This is the amount for dependent children for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	200.00	-- Federal Income Tax Form PE428 - 2000
ba01.mpr:	200.00	0.0% Federal Income Tax PE428 - 2001
ba02.mpr:	200.00	0.0% Federal Income Tax Form PE428 - 2002
ba03.mpr:	200.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	200.00	0.0% Grown from ba04.mpr using NONE=1.0000

PTRRR PEI low income tax reduction Reduction Rate

DESCRIPTION

This is the reduction rate for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be

more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.05000	--	Federal Income Tax Form PE428 - 2000
ba01.mpr:	0.05000	0.0%	Federal Income Tax PE428 - 2001
ba02.mpr:	0.05000	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

PTRSP PEI low income tax reduction for spouse or equivalent-to-spouse

DESCRIPTION

This is the married or equivalent-to-married amount for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	250.00	--	Federal Income Tax Form PE428 - 2000
ba01.mpr:	250.00	0.0%	Federal Income Tax PE428 - 2001
ba02.mpr:	250.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	250.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	250.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	250.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the turndown for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	15000.00	--	Federal Income Tax Form PE428 - 2000
ba01.mpr:	15000.00	0.0%	Federal Income Tax PE428 - 2001
ba02.mpr:	15000.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	15000.00	0.0%	Grown from ba02.mpr using NONE=1.0000

ba04.mpr: 15000.00 0.0% Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 15000.00 0.0% Grown from ba04.mpr using NONE=1.0000

PTXFLG P.E.I. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	Not in effect
ba89.mpr: 0	--	Not in effect
ba90.mpr: 0	--	Not in effect
ba91.mpr: 0	--	Not in effect
ba92.mpr: 0	--	Not in effect
ba93.mpr: 0	--	Not in effect
ba94.mpr: 0	--	Not in effect
ba95.mpr: 0	--	Not in effect
ba96.mpr: 0	--	Not in effect
ba97.mpr: 0	--	Not in effect
ba98.mpr: 0	--	Not in effect
ba99.mpr: 0	--	Not in effect
ba00.mpr: 0	--	Not in effect
ba01.mpr: 1	--	Federal Income Tax PE428 - 2001
ba02.mpr: 1	--	Federal Income Tax Form PE428 - 2002
ba03.mpr: 1	--	Payroll Deductions Formulas 2003 - T4127
ba04.mpr: 1	--	Copied from ba03.mpr
ba05.mpr: 1	--	Copied from ba04.mpr

PURB Base year unemployment rate [prov]

DESCRIPTION

This parameter is the base year unemployment rate by province.

PURC Current year unemployment rate [prov]

DESCRIPTION

This parameter is the current year unemployment rate by province.

PURR Ratio current:base unemployment rate [prov]

DESCRIPTION

The parameter is the ratio of PURC over PURB.

PVRAT Family poverty ratio fractions for table 4 [array]

DESCRIPTION

This control parameter is a vector which defines the ranges of family-specific income threshold ratios to be used when producing the hard-wired tables 4 or 4A. Please see the [User's Guide](#) for more information on the hard-wired tables.

PYINC Deflator to calculate previous year income

DESCRIPTION

CPI deflator applied to income to obtain estimate of the previous year's income for needs tested programs. Calculated using the CPI, Canada, All Items annual average January-December. The CPI for the previous year is divided by the CPI for the current year.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
gist	Compute Provincial GIS top-ups for elderly
txbc	Compute provincial taxes for British Columbia
txctc	Compute child tax credit
txfstc	Compute federal sales tax credit
txnb	Compute provincial taxes for New Brunswick
txnfl	Compute provincial taxes for Newfoundland
txns	Compute provincial taxes for Nova Scotia
txqcalc	Calculate income tax (Quebec)
txsask	Compute provincial taxes for Saskatchewan
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.96108	--	Given as CPIR=...
ba89.mpr:	0.95281	-0.9%	Given as CPIR=...
ba90.mpr:	0.95391	0.1%	Given as CPIR=...
ba91.mpr:	0.94721	-0.7%	Given as CPIR=...
ba92.mpr:	0.98500	4.0%	Given as CPIR=...
ba93.mpr:	0.98232	-0.3%	Given as CPIR=...
ba94.mpr:	0.99804	1.6%	Given as CPIR=...
ba95.mpr:	0.97889	-1.9%	Given as CPIR=...
ba96.mpr:	0.98395	0.5%	Given as CPIR=...
ba97.mpr:	0.98420	0.0%	Given as CPIR=...
ba98.mpr:	0.99079	0.7%	Given as CPIR=...
ba99.mpr:	0.98281	-0.8%	Given as CPIR=...
ba00.mpr:	0.97357	-0.9%	Given as CPIR=...
ba01.mpr:	0.97509	0.2%	Given as CPIR=...
ba02.mpr:	0.97815	0.3%	Given as CPIR=...
ba03.mpr:	0.96984	-0.8%	Given as CPIR=...
ba04.mpr:	0.98081	1.1%	Given as CPIR=...
ba05.mpr:	0.97964	-0.1%	Given as CPIR=...

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1000.00	--	Federal Income Tax PE428 - 2001
ba02.mpr:	1000.00	0.0%	Federal Income Tax Form PE428 - 2002
ba03.mpr:	1000.00	0.0%	Form TD1PE 2003
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

The Quebec Availability allowance is paid as a supplement to Quebec family allowances starting in 1989. This vector parameter has three elements corresponding to the sequential position in the family of each child. The value of each element represents the dollar value of the benefits. The parameter is effective only when QAAFAFLAG is set to 1.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.00 0.00	
ba89.mpr: 3	[Rows]	HWC 1989, section 6.3
0	0.00 100.08	
1 (100.08)	200.04	
2 (300.12)	500.04	
ba90.mpr: 3	[Rows]	Redbook, 1991 Edition, p. D4
0	0.00 105.00	
1 (105.00)	209.88	
2 (314.88)	524.52	
ba91.mpr: 3	[Rows]	Redbook, 1991 Edition, p. D4
0	0.00 110.04	
1 (110.04)	219.96	
2 (330.00)	549.72	

ba92.mpr:	3	[Rows]	Redbook, 1992 Edition, p. D4
	0	0.00	114.96
	1	(114.96)	229.92
	2	(344.88)	574.44
ba93.mpr:	3	[Rows]	HWC 1993 Edition, section 6.3
	0	0.00	117.24
	1	(117.24)	234.36
	2	(351.60)	585.96
ba94.mpr:		[Same]	Redbook, 1996 Edition, p. D6
ba95.mpr:		[Same]	Redbook, 1996 Edition, p. D6
ba96.mpr:		[Same]	Redbook, 1996 Edition, p. D6
ba97.mpr:		[Same]	Redbook, 1996 Edition, p. D6
ba98.mpr:	3	[Rows]	Not in effect
	0	0.00	0.00
	1	(0.00)	0.00
	2	(0.00)	0.00
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Not in effect
ba01.mpr:		[Same]	Not in effect
ba02.mpr:		[Same]	Not in effect
ba03.mpr:		[Same]	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:		[Same]	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:		[Same]	Grown from ba04.mpr using DEFAULT=1.0000

QAAFAFLAG Availability Allowance: Supplement to Quebec FA

DESCRIPTION

The Quebec Availability allowance is paid as a supplement to Quebec family allowances starting in 1989. When QAAFAFLAG is set to one the Quebec Availability allowance will be paid as a supplement to provincial family allowances using amounts specified in the QAAFA parameter.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	1	-- HWC 1989, section 6.3
ba90.mpr:	1	-- HWC 1990, section 6.3
ba91.mpr:	1	-- HWC 1991 Edition, section 6.3
ba92.mpr:	1	-- HWC 1992 Edition, section 6.3
ba93.mpr:	1	-- HWC 1993 Edition, section 6.3
ba94.mpr:	1	-- Redbook, 1996 Edition, p. D6
ba95.mpr:	1	-- Redbook, 1996 Edition, p. D6
ba96.mpr:	1	-- Redbook, 1996 Edition, p. D6
ba97.mpr:	1	-- Redbook, 1996 Edition, p. D6
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

QALEXP Quebec proportion of other allowable employment expenses to use

DESCRIPTION

The standard algorithm allows the imputed value for Other Allowable Employment Expenses (idalexp) to be reduced or grown using this factor for the purposes of calculating net income for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1.00000	-- Quebec Income Tax 1988 - Line 210
ba89.mpr:	1.00000	0.0% Quebec Income Tax 1989 - Line 210
ba90.mpr:	1.00000	0.0% Quebec Income Tax 1990 - Line 210
ba91.mpr:	1.00000	0.0% Quebec Income Tax 1991 - Line 210
ba92.mpr:	1.00000	0.0% Quebec Income Tax 1992 - Line 210
ba93.mpr:	1.00000	0.0% Quebec Income Tax 1993 - Line 210
ba94.mpr:	1.00000	0.0% Quebec Income Tax 1994 - Line 210
ba95.mpr:	1.00000	0.0% Quebec Income Tax 1995 - Line 210
ba96.mpr:	1.00000	0.0% Quebec Income Tax 1996 - Line 210
ba97.mpr:	1.00000	0.0% Quebec Income Tax 1997 - Line 210
ba98.mpr:	1.00000	0.0% Quebec Income Tax 1998 - Line 210
ba99.mpr:	1.00000	0.0% Quebec Income Tax 1999 - Line 103
ba00.mpr:	1.00000	0.0% Quebec Income Tax 2000 - Line 103
ba01.mpr:	1.00000	0.0% Quebec Income Tax 2001 - Line 103
ba02.mpr:	1.00000	0.0% Quebec Income Tax 2002 - Line 103
ba03.mpr:	1.00000	0.0% Copied from ba02.mpr
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

QAMTCBX Quebec Alternative Minimum Tax Calculate Basic Exemption

DESCRIPTION

When this parameter is set to 0, the basic exemption used in the calculation of the Quebec alternative minimum tax is QAMTX.

When this parameter is set to 1, the basic exemption for the purposes of the Quebec alternative minimum tax is calculated as net income (imqinet) less taxable capital

gains exemption (imqcapgx) divided by QCAPAMTX. This result is then added to QAMTX to determine the basic exemption.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax 1988 - Form TP-776.42
ba89.mpr:	1	-- Quebec Income Tax 1989 - Form TP-776.42
ba90.mpr:	1	-- Quebec Income Tax 1990 - Form TP-776.42
ba91.mpr:	1	-- Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	1	-- Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	1	-- Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	0	-- Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	0	-- Quebec Income Tax 1995 - Form TP-776.42
ba96.mpr:	0	-- Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	0	-- Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	0	-- Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	0	-- Quebec Income Tax 1999 - Form TP-776.42
ba00.mpr:	0	-- Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	0	-- Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	0	-- Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

DESCRIPTION

This parameter is used in the test to determine if the Quebec Alternative Minimum Tax should be calculated. Individuals with dividends (imqidivt) in excess of this amount will be subjected to the Alternative Minimum Tax calculation to determine if they will have to pay any additional amounts.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	50000.00	--	Quebec Income Tax 1988 - Form TP-776.42
ba89.mpr:	50000.00	0.0%	Quebec Income Tax 1989 - Form TP-776.42
ba90.mpr:	50000.00	0.0%	Quebec Income Tax 1990 - Form TP-776.42
ba91.mpr:	50000.00	0.0%	Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	50000.00	0.0%	Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	50000.00	0.0%	Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	50000.00	0.0%	Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	50000.00	0.0%	Quebec Income Tax 1995 - Form TP-776.42
ba96.mpr:	50000.00	0.0%	Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	31250.00	-37.5%	Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	31250.00	0.0%	Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	31250.00	0.0%	Quebec Income Tax 1999 - Form TP-776.42
ba00.mpr:	31250.00	0.0%	Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	31250.00	0.0%	Quebec Income Tax 2001 - Line 428
ba02.mpr:	31250.00	0.0%	Quebec Income Tax 2002 - Line 428
ba03.mpr:	31250.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	31250.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	31250.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the overall inclusion rate for the Quebec alternative minimum tax calculations. The non-taxable portion of capital gains to include in the calculation of adjusted taxable income is derived by QAMTINCRT less QCAPGIR. Only this proportion of the net non-deducted capital losses (idcross) and the allowable business investment losses (idiloss) can be used to derive the adjusted taxable income for minimum tax purposes.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1.00000	-- Quebec Income Tax 1988 - Form TP-776.42
ba89.mpr:	1.00000	0.0% Quebec Income Tax 1989 - Form TP-776.42
ba90.mpr:	1.00000	0.0% Quebec Income Tax 1990 - Form TP-776.42
ba91.mpr:	1.00000	0.0% Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	1.00000	0.0% Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	1.00000	0.0% Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	1.00000	0.0% Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	1.00000	0.0% Quebec Income Tax 1995 - Form TP-776.42
ba96.mpr:	1.00000	0.0% Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	1.00000	0.0% Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	1.00000	0.0% Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	1.00000	0.0% Quebec Income Tax 1999 - Form TP-776.42
ba00.mpr:	0.70000	-30.0% Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	0.70000	0.0% Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	0.70000	0.0% Quebec Income Tax 2002 - Form TP-776.42

ba03.mpr: 0.70000 0.0% Copied from ba02.mpr
 ba04.mpr: 0.70000 0.0% Copied from ba03.mpr
 ba05.mpr: 0.70000 0.0% Copied from ba04.mpr

QAMTNEGTI Quebec Alternative Minimum Tax Allow Negative Taxable Income

DESCRIPTION

When this parameter is set to 1, taxable income for the purposes of the Quebec alternative minimum tax is allowed to be negative. Taxable income is recalculated allowing it to be negative.

When this parameter is set to 0, taxable income for the purposes of the Quebec alternative minimum tax is set to imitax, which can not be negative.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Quebec Income Tax 1988 - Form TP-776.42
ba89.mpr:	0	-- Quebec Income Tax 1989 - Form TP-776.42
ba90.mpr:	0	-- Quebec Income Tax 1990 - Form TP-776.42
ba91.mpr:	0	-- Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	0	-- Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	0	-- Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	0	-- Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	0	-- Quebec Income Tax 1995 - Form TP-776.42
ba96.mpr:	0	-- Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	1	-- Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	1	-- Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	1	-- Quebec Income Tax 1999 - Form TP-776.42

ba00.mpr:	1	--	Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	1	--	Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	1	--	Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QAMTRITC Quebec Alternative Minimum Tax Retirement Income Credit Deduction

DESCRIPTION

When this parameter is set to 0, the retirement income tax credit (imqritc) will be added back to the adjusted taxable income in the calculation of the Quebec Alternative Minimum Tax.

Beginning in 1998, this parameter is set to 1 allowing the retirement income tax credit to be used as a deduction in the calculation of the adjusted taxable income.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Quebec Income Tax 1988 - Form TP-776.42
ba89.mpr:	0	-- Quebec Income Tax 1989 - Form TP-776.42
ba90.mpr:	0	-- Quebec Income Tax 1990 - Form TP-776.42
ba91.mpr:	0	-- Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	0	-- Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	0	-- Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	0	-- Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	0	-- Quebec Income Tax 1995 - Form TP-776.42

ba96.mpr:	0	--	Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	0	--	Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	1	--	Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	1	--	Quebec Income Tax 1999 - Form TP-776.42
ba00.mpr:	1	--	Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	1	--	Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	1	--	Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QAMTRPFLG RRSP/RPP included in Quebec Alternative Minimum Tax
(1=include)

DESCRIPTION

When this flag is set to 1, RRSP and RPP deductions are included in the calculation of the Quebec Alternate Minimum Tax. Otherwise, they are not.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax 1988 - Form TP-776.42
ba89.mpr:	1	-- Quebec Income Tax 1989 - Form TP-776.42
ba90.mpr:	1	-- Quebec Income Tax 1990 - Form TP-776.42
ba91.mpr:	1	-- Quebec Income Tax 1991 - Form TP-776.42
ba92.mpr:	1	-- Quebec Income Tax 1992 - Form TP-776.42
ba93.mpr:	1	-- Quebec Income Tax 1993 - Form TP-776.42
ba94.mpr:	1	-- Quebec Income Tax 1994 - Form TP-776.42
ba95.mpr:	1	-- Quebec Income Tax 1995 - Form TP-776.42

ba96.mpr:	1	--	Quebec Income Tax 1996 - Form TP-776.42
ba97.mpr:	1	--	Quebec Income Tax 1997 - Form TP-776.42
ba98.mpr:	0	--	Quebec Income Tax 1998 - Form TP-776.42
ba99.mpr:	0	--	Quebec Income Tax 1999 - Form TP-776.42
ba00.mpr:	0	--	Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	0	--	Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	0	--	Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

QAMTTX QAMTX tax rate

DESCRIPTION

This is the tax rate used in the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.16000	-- Quebec Income Tax Return, 1988, work chart 428 and form TP-776.42
ba89.mpr:	0.16000	0.0% Quebec Income Tax Return, 1989, work chart 428 and form TP-776.42
ba90.mpr:	0.16000	0.0% Quebec Income Tax Return, 1990, work chart 428 and form TP-776.42
ba91.mpr:	0.16000	0.0% Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	0.16000	0.0% Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42

ba93.mpr:	0.20000	25.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	0.20000	0.0%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	0.23000	15.0%	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr:	0.23000	0.0%	Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr:	0.22000	-4.3%	Quebec Income Tax 2000 - Work Chart & Line 428
ba01.mpr:	0.20750	-5.7%	Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	0.20000	-3.6%	Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr:	0.20000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.20000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.20000	0.0%	Copied from ba04.mpr

QAMTX QAMTX exemption level

DESCRIPTION

This is the exemption level in the calculation of the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	40000.00	--	Quebec Income Tax Return, 1988, work chart 428 and form TP-776.42
ba89.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1989, work chart 428 and form TP-776.42
ba90.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1990, work chart 428 and form TP-776.42
ba91.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	40000.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	25000.00	-37.5%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	25000.00	0.0%	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr:	25000.00	0.0%	Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr:	25000.00	0.0%	Quebec Income Tax 2000 - Work Chart & Line 428
ba01.mpr:	25000.00	0.0%	Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	25000.00	0.0%	Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr:	25000.00	0.0%	Copied from ba02.mpr
ba04.mpr:	25000.00	0.0%	Copied from ba03.mpr
ba05.mpr:	25000.00	0.0%	Copied from ba04.mpr

QAMTXFLG Quebec alternative minimum tax, QAMTX, activation flag

DESCRIPTION

The Alternative Minimum Tax in Quebec is activated by QAMTXFLG. Individuals are initially tested to determine if the alternative minimum tax needs to be calculated. Those individuals who have completed the general tax form (imqsfllg = 0) and have

met at least one of the following conditions will be subjected to the alternative minimum tax calculation:

- dividends (imqdivt) in excess of QAMTDIV, or
- capital gains (idicapg) greater than zero, or
- exploration and development expenses (idexplor), or
- limited partnership losses (idpartlo) beginning in 1995, or
- carrying charges (idcarry) beginning in 1995, or
- stock option deductions (imqstkdd) when QAMTXSTKFLG is set to 0.

The adjusted taxable income is calculated by adding to taxable income (imqitax) the following items:

- contributions to RRSPs (idrrsp) and RPPs (idrpp) when QAMTRPFLG is on,
- exploration and development expenses (idexplor),
- limited partnership losses when QAMTXREF is activated,
- carrying charges (idcarry) when QAMTXREF is activated,
- the home relocation loan deduction (idemplo),
- stock option deduction (imqstkdd) when QAMTXSTKFLG is set to 0,
- and the non-taxable proportion of capital gains (idicapg * (QAMTINCRT – QCAPGIR)).

The adjusted taxable income is reduced by a proportion of taxable dividends (imqdivt / QDIVRAT), and the allowable non-taxable proportion (QAMTINCRT less QCAPGIR) of business investment losses (idiloss) and net capital losses of previous years (idcross).

When QAMTCBX is on, the difference between net income (imqinet) and the capital gains deduction (imqcapgx) divided by QCAPAMTX is added to the basic exemption level of QAMTX. The adjusted taxable income less the exemption is multiplied by the Quebec Alternative Minimum tax rate (QAMTTX). This amount is then reduced by the non-refundable tax credits less the retirement tax credit when QAMTRITC is set to 0 and tax credits transferred from a spouse (imqtcts).

If the calculated value of the Alternative Minimum Tax is higher than the calculated tax using the standard algorithm, the difference is stored in imqamt. A flag, imqamtfg, identifies the individuals with the modified income tax.

Beginning in 1997, the taxable income used to calculate the adjusted taxable income is allowed to be negative. When the parameter QAMTNEGTI is activated, the taxable income is recalculated allowing it to be negative.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Quebec Income Tax Return, 1988, work chart 428 and form TP-776.42
ba89.mpr: 1	--	Quebec Income Tax Return, 1989, work chart 428 and form TP-776.42
ba90.mpr: 1	--	Quebec Income Tax Return, 1990, work chart 428 and form TP-776.42
ba91.mpr: 1	--	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr: 1	--	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr: 1	--	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr: 1	--	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr: 1	--	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr: 1	--	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr: 1	--	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr: 1	--	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr: 1	--	Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr: 1	--	Quebec Income Tax 2000 - Work Chart & Line 428
ba01.mpr: 1	--	Quebec Income Tax 2001 - Work Chart & Line 428
ba02.mpr: 1	--	Quebec Income Tax 2002 - Form TP-776.42
ba03.mpr: 1	--	Copied from ba02.mpr

ba04.mpr: 1 -- Copied from ba03.mpr
ba05.mpr: 1 -- Copied from ba04.mpr

QAMTXREF Quebec alternative minimum tax 1995 reform indicator (flag)

DESCRIPTION

In 1995, the definition of income used in the Quebec Alternative Minimum Tax was changed and QAMTXREF indicates new components used in the calculation of taxable income.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	1.00	--	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	1.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	1.00	0.0%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	1.00	0.0%	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr:	1.00	0.0%	Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr:	1.00	0.0%	Quebec Income Tax 2000 - Work Chart & Line 428

ba01.mpr:	1.00	0.0%	Quebec Income Tax 2001 - Line 428
ba02.mpr:	1.00	0.0%	Quebec Income Tax 2002 - Line 428
ba03.mpr:	1.00	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00	0.0%	Copied from ba04.mpr

QAMTXSTKFLG QAMTX stock option deduction inclusion (1=stk can be deducted)

DESCRIPTION

When QAMTXSTKFLG is set to 1, the stock option deduction (imgstkdd) can be deducted when calculating the Quebec Alternative Minimum Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	1	-- Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr:	1	-- Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	1	-- Quebec Income Tax 2001 - Form TP-776.42
ba02.mpr:	1	-- Quebec Income Tax 2002 - Form TP-776.42

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

QAPFFLG Quebec anti-poverty fund activation flag

DESCRIPTION

In 1997, an Anti-Poverty Fund tax is implemented as a tax on the combined value of income tax and the surtax, at a rate QAPFRAT. The resulting value is added to the income tax to be paid and store in imqapf.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	Not in effect
ba89.mpr: 0	--	Not in effect
ba90.mpr: 0	--	Not in effect
ba91.mpr: 0	--	Not in effect
ba92.mpr: 0	--	Not in effect
ba93.mpr: 0	--	Not in effect
ba94.mpr: 0	--	Not in effect
ba95.mpr: 0	--	Not in effect
ba96.mpr: 0	--	Not in effect
ba97.mpr: 1	--	Income Tax return, 1997, line 444
ba98.mpr: 1	--	Quebec Income Tax 1998 - Line 444
ba99.mpr: 1	--	Quebec Income Tax 1999 - Line 444
ba00.mpr: 0	--	Not in effect
ba01.mpr: 0	--	Not in effect
ba02.mpr: 0	--	Not in effect
ba03.mpr: 0	--	Copied from ba02.mpr
ba04.mpr: 0	--	Copied from ba03.mpr

ba05.mpr: 0 -- Copied from ba04.mpr

QAPFRAT Quebec anti-poverty fund rate

DESCRIPTION

This is the rate applied to the income tax after taking into account the surtax.

See QAPFFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00300	-- Income Tax return, 1997, line 444
ba98.mpr:	0.00300	0.0% Quebec Income Tax 1998 - Line 444
ba99.mpr:	0.00300	0.0% Quebec Income Tax 1999 - Line 444
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers age 65 and over receive the value of QAXM as the Basic Age Exemption.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2200.00	-- Quebec Income Tax 1988 - Line 361
ba89.mpr:	2200.00	0.0% Quebec Income Tax 1989 - Line 361
ba90.mpr:	2200.00	0.0% Quebec Income Tax 1990 - Line 361
ba91.mpr:	2200.00	0.0% Quebec Income Tax 1991 - Line 361
ba92.mpr:	2200.00	0.0% Quebec Income Tax 1992 - Line 361
ba93.mpr:	2200.00	0.0% Quebec Income Tax 1993 - Line 361
ba94.mpr:	2200.00	0.0% Quebec Income Tax 1994 - Line 361
ba95.mpr:	2200.00	0.0% Quebec Income Tax 1995 - Line 361
ba96.mpr:	2200.00	0.0% Quebec Income Tax 1996 - Line 361
ba97.mpr:	2200.00	0.0% Quebec Income Tax 1997 - Line 361
ba98.mpr:	2200.00	0.0% Quebec Income Tax 1998 - Line 361 and Schedule B
ba99.mpr:	2200.00	0.0% Quebec Income Tax 1999 - Line 361 & Schedule B
ba00.mpr:	2200.00	0.0% Quebec Income Tax 2000 - Line 361 & Schedule B
ba01.mpr:	2200.00	0.0% Quebec Income Tax 2001 - Line 361 & Schedule B
ba02.mpr:	2200.00	0.0% Quebec Income Tax 2002 - Line 361 & Schedule B
ba03.mpr:	2200.00	0.0% Form TP-1015.3-v(2003-01))
ba04.mpr:	2200.00	0.0% Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	2200.00	0.0% Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the age tax credit. It is used in 1996 to simulate the phase-in of the income testing of the age credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable age tax credit “be subject to an income test which would target the assistance to seniors with low or modest incomes.” This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXM, QAXRR, and QAXTD.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.50	-- Quebec Income Tax Return, Calculation Grid
ba97.mpr:	1.00	100.0% Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	-- No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	-- Not in effect. See QCALRFLG
ba00.mpr:	0.00	-- Not in effect. See QCALRFLG

ba01.mpr:	0.00	--	Not in effect. See QCALRFLG
ba02.mpr:	0.00	--	Not in effect. See QCALRFLG
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

QAXRR Quebec age exemption reduction rate

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable age tax credit “be subject to an income test which would target the assistance to seniors with low or modest incomes.” Individual seniors with incomes above the threshold of \$26,000 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXTD, QAXPI.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect

ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.15	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	0.15	0.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	--	Not in effect. See QCALRFLG
ba00.mpr:	0.00	--	Not in effect. See QCALRFLG
ba01.mpr:	0.00	--	Not in effect. See QCALRFLG
ba02.mpr:	0.00	--	Not in effect. See QCALRFLG
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

QAXTD Quebec age exemption income turn down

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1996 Provincial Budget which proposed that the non-refundable age tax credit “be subject to an income test which would target the assistance to seniors with low or modest incomes.”

Individual seniors with incomes above the threshold of \$26,000 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXRR, QAXPI

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	26000.00	-- Quebec Income Tax Return, Calculation Grid
ba97.mpr:	26000.00	0.0% Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	-- No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	-- Not in effect. See QCALRFLG
ba00.mpr:	0.00	-- Not in effect. See QCALRFLG
ba01.mpr:	0.00	-- Not in effect. See QCALRFLG
ba02.mpr:	0.00	-- Not in effect. See QCALRFLG
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

QBXM Quebec basic personal exemption/amount

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers receive the value of QBXM as the basic personal exemption.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	5280.00	-- Quebec Income Tax 1988 - Line 360
ba89.mpr:	5280.00	0.0% Quebec Income Tax 1989 - Line 360
ba90.mpr:	5280.00	0.0% Quebec Income Tax 1990 - Line 360
ba91.mpr:	5530.00	4.7% Quebec Income Tax 1991 - Line 360
ba92.mpr:	5780.00	4.5% Quebec Income Tax 1992 - Line 360
ba93.mpr:	5900.00	2.1% Quebec Income Tax 1993 - Line 360
ba94.mpr:	5900.00	0.0% Quebec Income Tax 1994 - Line 360
ba95.mpr:	5900.00	0.0% Quebec Income Tax 1995 - Line 360
ba96.mpr:	5900.00	0.0% Quebec Income Tax 1996 - Line 360
ba97.mpr:	5900.00	0.0% Quebec Income Tax 1997 - Line 360
ba98.mpr:	5900.00	0.0% Quebec Income Tax 1998 - Line 360
ba99.mpr:	5900.00	0.0% Quebec Income Tax 1999 - Line 360
ba00.mpr:	5900.00	0.0% Quebec Income Tax 2000 - Line 360
ba01.mpr:	5900.00	0.0% Quebec Income Tax 2001 - Line 360
ba02.mpr:	6060.00	2.7% Quebec Income Tax 2002 - Line 360
ba03.mpr:	6248.88	3.1% Grown from ba02.mpr using CPIQU=1.031169
ba04.mpr:	6369.56	1.9% Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	6500.73	2.1% Grown from ba04.mpr using CPIQU=1.020593

QCALRFLG Quebec combined age, living alone retirement credit

DESCRIPTION

When QCALRFLG is set to 1, the combined age, living alone, and retirement credit is activated (imqcalr). This credit replaces the age credit (imqatc), retirement credit (imqritc) and living alone credit (imqlatc).

See imqcalr for a more detailed description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

txqhstr Compute family-related deductions or credits (Quebec)
txqitax Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	1	-- Quebec Tax Form, 1998
ba99.mpr:	1	-- Quebec Income Tax 1999 - Schedule B
ba00.mpr:	1	-- Quebec Income Tax 2000 - Schedule B
ba01.mpr:	1	-- Quebec Income Tax 2001 - Schedule B
ba02.mpr:	1	-- Quebec Income Tax 2002 - Schedule B
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

QCAPAMTX QAMTX taxable capital ratio

DESCRIPTION

This is the inclusion factor of an amount of capital in the income definition of the Quebec Alternative Minimum Tax.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	6.67	--	Quebec Income Tax Return, 1988, work chart 428 and form TP-776.42
ba89.mpr:	6.67	0.0%	Quebec Income Tax Return, 1989, work chart 428 and form TP-776.42
ba90.mpr:	6.67	0.0%	Quebec Income Tax Return, 1990, work chart 428 and form TP-776.42
ba91.mpr:	6.67	0.0%	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	6.67	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr:	6.67	0.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr:	3.00	-55.0%	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr:	3.00	0.0%	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	3.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	3.00	0.0%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	3.00	0.0%	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr:	3.00	0.0%	Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr:	3.00	0.0%	Quebec Income Tax 2000 - Form TP-776.42
ba01.mpr:	2.50	-16.7%	Quebec Income Tax 2001 - Work Chart & Line 428
ba02.mpr:	2.50	0.0%	Quebec Income Tax 2002 - Work Chart & Line 428
ba03.mpr:	2.50	0.0%	Copied from ba02.mpr
ba04.mpr:	2.50	0.0%	Copied from ba03.mpr
ba05.mpr:	2.50	0.0%	Copied from ba04.mpr

DESCRIPTION

The proportion of capital gains included in taxable income in calculating total income for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.66667	--	Quebec Income Tax 1988 - Attachment G & Line 841
ba89.mpr:	0.66667	0.0%	Quebec Income Tax 1989 - Attachment G & Line 841
ba90.mpr:	0.75000	12.5%	Quebec Income Tax 1990 - Attachment G & Line 844
ba91.mpr:	0.75000	0.0%	Quebec Income Tax 1991 - Attachment G & Line 844
ba92.mpr:	0.75000	0.0%	Quebec Income Tax 1992 - Attachment G & Line 844
ba93.mpr:	0.75000	0.0%	Quebec Income Tax 1993 - Attachment G & Line 844
ba94.mpr:	0.75000	0.0%	Quebec Income Tax 1994 - Attachment G & Line 844
ba95.mpr:	0.75000	0.0%	Quebec Income Tax 1995 - Attachment G & Line 836
ba96.mpr:	0.75000	0.0%	Quebec Income Tax 1996 - Attachment G & Line 833
ba97.mpr:	0.75000	0.0%	Quebec Income Tax 1997 - Attachment G & Line 835

ba98.mpr:	0.75000	0.0%	Quebec Income Tax 1998 - Attachment G & Line 835
ba99.mpr:	0.75000	0.0%	Quebec Income Tax 1999 - Attachment G & Line 139
ba00.mpr:	0.66667	-11.1%	Quebec Income Tax 2000 - Schedule G & Line 139
ba01.mpr:	0.50000	-25.0%	Quebec Income Tax 2001 - Schedule G & Line 139
ba02.mpr:	0.50000	0.0%	Quebec Income Tax 2002 - Schedule G & Line 139
ba03.mpr:	0.50000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.50000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.50000	0.0%	Copied from ba04.mpr

QCBC1 Quebec Child benefit for 1st child

DESCRIPTION

In Quebec, the federal Child Tax Benefit programme entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the first (eldest) child in the family.

See also QCBC2, QCBC3 and QCBCS.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	868.92	--	red book 1993, D.5
ba94.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5

ba96.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIM3=1.000000

QCBC2 Quebec Child benefit for 2nd child

DESCRIPTION

In Quebec, the federal Child Tax Benefit programme entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the second (second eldest) child in the family.

See also QCBC1, QCBC3 and QCBCS.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- not in effect
ba89.mpr:	0.00	-- not in effect
ba90.mpr:	0.00	-- not in effect
ba91.mpr:	0.00	-- not in effect
ba92.mpr:	0.00	-- not in effect
ba93.mpr:	999.96	-- red book 1993, D.5
ba94.mpr:	999.96	0.0% Redbook, 1996 Edition, p. D5
ba95.mpr:	999.96	0.0% Redbook, 1996 Edition, p. D5

ba96.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIM3=1.000000

QCBC3 Quebec Child benefit for 3rd child

DESCRIPTION

In Quebec, the federal Child Tax Benefit programme entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the third and subsequent children in the family.

See also QCBC1, QCBC2 and QCBCS.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- not in effect
ba89.mpr:	0.00	-- not in effect
ba90.mpr:	0.00	-- not in effect
ba91.mpr:	0.00	-- not in effect
ba92.mpr:	0.00	-- not in effect
ba93.mpr:	1596.96	-- red book 1993, D.5
ba94.mpr:	1596.96	0.0% Redbook, 1996 Edition, p. D5
ba95.mpr:	1596.96	0.0% Redbook, 1996 Edition, p. D5

ba96.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIM3=1.000000

QCBCFLG Quebec Child benefit flag for Quebec calculation methodology

DESCRIPTION

When this flag is activated, Quebec has a specialized Child Tax Benefit system in place, which takes into account the number and ages of the children. If this flag is set to 0, the federal basic amount per child is used.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Not in effect
ba89.mpr:	1	-- Not in effect
ba90.mpr:	1	-- Not in effect
ba91.mpr:	1	-- Not in effect
ba92.mpr:	1	-- Not in effect
ba93.mpr:	1	-- Redbook
ba94.mpr:	1	-- Redbook
ba95.mpr:	1	-- Redbook
ba96.mpr:	1	-- Redbook
ba97.mpr:	1	-- Redbook

ba98.mpr:	0	--	Redbook 1998
ba99.mpr:	0	--	Child Tax Benefit regulations
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Child Tax Benefit regulations
ba02.mpr:	0	--	Child Tax Benefit regulations
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

QCBCS Quebec Child benefit supplement child aged 12- 17

DESCRIPTION

In Quebec, the federal Child Tax Benefit programme entitlements are based on the number of children and the ages of children. This parameter represents the supplementary entitlement given with respect to each child between the ages of 12-17.

See also QCBC1, QCBC2, and QCBC3.

CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	102.96	--	red book 1993, D.5
ba94.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5

ba97.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIM3=1.000000

QCCEAC1 Quebec CCEA earned income fraction (1 child)

DESCRIPTION

In calculating Quebec child care expenses allowed (imqccea) for Quebec Provincial Income Tax, this parameter is used to obtain the admissible earned income when there is one child in the family.

CROSS REFERENCE

Function	Description
txqccea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.50000	-- Quebec Income Tax 1988 - Attachment C(E) Line 631
ba89.mpr:	1.00000	100.0% Quebec Income Tax 1989 - Attachment C(E) Line 630
ba90.mpr:	1.00000	0.0% Quebec Income Tax 1990 - Attachment C(E) Line 630
ba91.mpr:	1.00000	0.0% Quebec Income Tax 1991 - Attachment C(E) Line 630
ba92.mpr:	1.00000	0.0% Quebec Income Tax 1992 - Attachment C(E) Line 630
ba93.mpr:	1.00000	0.0% Quebec Income Tax 1993 - Attachment C(E) Line 630

ba94.mpr:	1.00000	0.0%	Quebec Income Tax 1994 - Attachment C(E) & Line 630
ba95.mpr:	1.00000	0.0%	Quebec Income Tax 1995 - Attachment C(E) & Line 630
ba96.mpr:	1.00000	0.0%	Quebec Income Tax 1996 - Attachment C(E) & Line 630
ba97.mpr:	1.00000	0.0%	Quebec Income Tax 1997 - Attachment C(E) & Line 630
ba98.mpr:	1.00000	0.0%	Quebec Income Tax 1998 - Attachment C(E)
ba99.mpr:	1.00000	0.0%	Quebec Income Tax 1999 - Schedule C
ba00.mpr:	1.00000	0.0%	Quebec Income Tax 2000 - Schedule C
ba01.mpr:	1.00000	0.0%	Quebec Income Tax 2001 - Schedule C
ba02.mpr:	1.00000	0.0%	Quebec Income Tax 2002 - Schedule C
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

QCCEAC2 Quebec CCEA earned income fraction (2 children)

DESCRIPTION

In calculating Quebec child care expenses allowed (imqccea) for Quebec Provincial Income Tax, this parameter is used to obtain the admissible earned income when there are two children in the family.

CROSS REFERENCE

Function	Description
txqcea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1.00000	--	Quebec Income Tax 1988 - Attachment C(E) Line 631
ba89.mpr:	1.00000	0.0%	Quebec Income Tax 1989 - Attachment C(E) Line 630

ba90.mpr:	1.00000	0.0%	Quebec Income Tax 1990 - Attachment C(E) Line 630
ba91.mpr:	1.00000	0.0%	Quebec Income Tax 1991 - Attachment C(E) Line 630
ba92.mpr:	1.00000	0.0%	Quebec Income Tax 1992 - Attachment C(E) Line 630
ba93.mpr:	1.00000	0.0%	Quebec Income Tax 1993 - Attachment C(E) Line 630
ba94.mpr:	1.00000	0.0%	Quebec Income Tax 1994 - Attachment C(E) & Line 630
ba95.mpr:	1.00000	0.0%	Quebec Income Tax 1995 - Attachment C(E) & Line 630
ba96.mpr:	1.00000	0.0%	Quebec Income Tax 1996 - Attachment C(E) & Line 630
ba97.mpr:	1.00000	0.0%	Quebec Income Tax 1997 - Attachment C(E) & Line 630
ba98.mpr:	1.00000	0.0%	Quebec Income Tax 1998 - Attachment C(E)
ba99.mpr:	1.00000	0.0%	Quebec Income Tax 1999 - Schedule C
ba00.mpr:	1.00000	0.0%	Quebec Income Tax 2000 - Schedule C
ba01.mpr:	1.00000	0.0%	Quebec Income Tax 2001 - Schedule C
ba02.mpr:	1.00000	0.0%	Quebec Income Tax 2002 - Schedule C
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

QCCEAC3 Quebec CCEA earned income fraction (3+ children)

DESCRIPTION

In calculating Quebec child care expenses allowed (imqccea) for Quebec Provincial Income Tax, this parameter is used to obtain the admissible earned income when there are three children or more in the family.

CROSS REFERENCE

Function	Description
txqccea	Compute child care expense allowance (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1.00000	--	Quebec Income Tax 1988 - Attachment C(E) Line 631
ba89.mpr:	1.00000	0.0%	Quebec Income Tax 1989 - Attachment C(E) Line 630
ba90.mpr:	1.00000	0.0%	Quebec Income Tax 1990 - Attachment C(E) Line 630
ba91.mpr:	1.00000	0.0%	Quebec Income Tax 1991 - Attachment C(E) Line 630
ba92.mpr:	1.00000	0.0%	Quebec Income Tax 1992 - Attachment C(E) Line 630
ba93.mpr:	1.00000	0.0%	Quebec Income Tax 1993 - Attachment C(E) Line 630
ba94.mpr:	1.00000	0.0%	Quebec Income Tax 1994 - Attachment C(E) & Line 630
ba95.mpr:	1.00000	0.0%	Quebec Income Tax 1995 - Attachment C(E) & Line 630
ba96.mpr:	1.00000	0.0%	Quebec Income Tax 1996 - Attachment C(E) & Line 630
ba97.mpr:	1.00000	0.0%	Quebec Income Tax 1997 - Attachment C(E) & Line 630
ba98.mpr:	1.00000	0.0%	Quebec Income Tax 1998 - Attachment C(E)
ba99.mpr:	1.00000	0.0%	Quebec Income Tax 1999 - Schedule C
ba00.mpr:	1.00000	0.0%	Quebec Income Tax 2000 - Schedule C
ba01.mpr:	1.00000	0.0%	Quebec Income Tax 2001 - Schedule C
ba02.mpr:	1.00000	0.0%	Quebec Income Tax 2002 - Schedule C
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

QCCEAOLD Quebec CCEA old child limit

DESCRIPTION

This value is used to calculate the Quebec child care expenses allowed (imqccea) associated with "old" children.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	2000.00	--	Quebec Income Tax 1988 - Attachment C(C) Line 617
ba89.mpr:	2000.00	0.0%	Quebec Income Tax 1989 - Attachment C(C) Line 618
ba90.mpr:	2100.00	5.0%	Quebec Income Tax 1990 - Attachment C(C) Line 618
ba91.mpr:	2200.00	4.8%	Quebec Income Tax 1991 - Attachment C(C) Line 618
ba92.mpr:	2300.00	4.5%	Quebec Income Tax 1992 - Attachment C(C) Line 618
ba93.mpr:	3000.00	30.4%	Quebec Income Tax 1993 - Attachment C(C) & Line 622
ba94.mpr:	3000.00	0.0%	Quebec Income Tax 1994 - Attachment C(C) & Line 616
ba95.mpr:	3000.00	0.0%	Quebec Income Tax 1995 - Attachment C(C) & Line 618
ba96.mpr:	3000.00	0.0%	Quebec Income Tax 1996 - Attachment C(C) & Line 617
ba97.mpr:	3000.00	0.0%	Quebec Income Tax 1997 - Attachment C(C) & Line 619
ba98.mpr:	3000.00	0.0%	Quebec Income Tax 1998 - Attachment C(C)
ba99.mpr:	4000.00	33.3%	Quebec Income Tax 1999 - Schedule C(C)
ba00.mpr:	4000.00	0.0%	Quebec Income Tax 2000 - Schedule C(C)
ba01.mpr:	4000.00	0.0%	Quebec Income Tax 2001 - Schedule C(C)
ba02.mpr:	4000.00	0.0%	Quebec Income Tax 2002 - Schedule C(C)
ba03.mpr:	4000.00	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	4000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	4000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This value is used to calculate the Quebec child care expenses allowed (imqccea) associated with "young" children.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	4000.00	--	Quebec Income Tax 1988 - Attachment C(C) Line 614
ba89.mpr:	4000.00	0.0%	Quebec Income Tax 1989 - Attachment C(C) Line 615
ba90.mpr:	4200.00	5.0%	Quebec Income Tax 1990 - Attachment C(C) Line 615
ba91.mpr:	4400.00	4.8%	Quebec Income Tax 1991 - Attachment C(C) Line 615
ba92.mpr:	4600.00	4.5%	Quebec Income Tax 1992 - Attachment C(C) Line 615
ba93.mpr:	5000.00	8.7%	Quebec Income Tax 1993 - Attachment C(C) & Line 615
ba94.mpr:	5000.00	0.0%	Quebec Income Tax 1994 - Attachment C(C) & Line 613
ba95.mpr:	5000.00	0.0%	Quebec Income Tax 1995 - Attachment C(C) & Line 613
ba96.mpr:	5000.00	0.0%	Quebec Income Tax 1996 - Attachment C(C) & Line 615
ba97.mpr:	5000.00	0.0%	Quebec Income Tax 1997 - Attachment C(C) & Line 617
ba98.mpr:	5000.00	0.0%	Quebec Income Tax 1998 - Attachment C(C)
ba99.mpr:	7000.00	40.0%	Quebec Income Tax 1999 - Schedule C(C)

ba00.mpr:	7000.00	0.0%	Quebec Income Tax 2000 - Schedule C(C)
ba01.mpr:	7000.00	0.0%	Quebec Income Tax 2001 - Schedule C(C)
ba02.mpr:	7000.00	0.0%	Quebec Income Tax 2002 - Schedule C(C)
ba03.mpr:	7000.00	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	7000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	7000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

QCCEOPT Quebec CCE calculation option [1=deduction,2=refundable credit]

DESCRIPTION

In Quebec, provisions for tax relief related to child care expenses have been calculated in two distinct ways; first as a deduction from total income or more recently as a refundable tax credit. When this parameter is set to 1, the Quebec child care expense deduction (imqccea) will be calculated. When it is set to 2 the refundable child care expense tax credit (imqcctc) will be calculated.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax 1988, Line 221
ba89.mpr:	1	-- Quebec Income Tax 1989, Line 221
ba90.mpr:	1	-- Quebec Income Tax 1990, Line 221
ba91.mpr:	1	-- Quebec Income Tax 1991, Line 221
ba92.mpr:	1	-- Quebec Income Tax 1992, Line 221
ba93.mpr:	1	-- CCE credit rate not in effect
ba94.mpr:	2	-- Quebec Income Tax 1994 - Attachment C(F) & Line 643
ba95.mpr:	2	-- Quebec Income Tax 1995 - Attachment C(G) & Line 643
ba96.mpr:	2	-- Quebec Income Tax 1996 - Attachment C(G) & Line 643
ba97.mpr:	2	-- Quebec Income Tax 1997 - Attachment C(G)
ba98.mpr:	2	-- Quebec Income Tax 1998 - Attachment C(G)

ba99.mpr: 2 -- Quebec Income Tax 1999 - Schedule C(G)
 ba00.mpr: 2 -- Quebec Income Tax 2000 - Schedule C(G)
 ba01.mpr: 2 -- Quebec Income Tax 2001 - Schedule C(G)
 ba02.mpr: 2 -- Quebec Income Tax 2002 - Schedule C(G)
 ba03.mpr: 2 -- Copied from ba02.mpr
 ba04.mpr: 2 -- Copied from ba03.mpr
 ba05.mpr: 2 -- Copied from ba04.mpr

QCCETCR Refundable CCE credit rate [net income, % cce claimable]

DESCRIPTION

This lookup table parameter provides the proportions of allowable child care expenses which may be claimed for the refundable child care expense tax credit (imqccetc). These proportions are determined by looking up the child care expense net income for the family (imqcceni) in the left most column and finding the appropriate proportion in the middle column.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr: 23	[Rows]	Quebec Income Tax 1994 - Attachment C(F) & Line 643
0 0.750	(-0.0001)	

1000	0.700	(-0.0000)	
2000	0.650	(-0.0001)	
3000	0.600	(-0.0000)	
4000	0.550	(-0.0000)	
5000	0.510	(-0.0000)	
6000	0.470	(-0.0000)	
7000	0.440	(-0.0000)	
10000	0.400	(-0.0000)	
34000	0.390	(-0.0000)	
35000	0.380	(-0.0000)	
36000	0.370	(-0.0000)	
37000	0.360	(-0.0000)	
38000	0.350	(-0.0000)	
39000	0.340	(-0.0000)	
40000	0.330	(-0.0000)	
41000	0.320	(-0.0000)	
42000	0.310	(-0.0000)	
43000	0.300	(-0.0000)	
44000	0.290	(-0.0000)	
45000	0.280	(-0.0000)	
47000	0.270	(-0.0000)	
48000	0.264	(-0.0000)	
ba95.mpr:		[Same]	Quebec Income Tax 1995 - Attachment C(G) & Line 643
ba96.mpr:		[Same]	Quebec Income Tax 1996 - Attachment C(G) & Line 643
ba97.mpr:		[Same]	Quebec Income Tax 1997 - Attachment C(G) & Line 643
ba98.mpr:	23	[Rows]	Quebec Income Tax 1998 - Line 455 & Schedule C(G)
	0	0.750	(-0.0001)
	1000	0.700	(-0.0000)
	2000	0.650	(-0.0001)
	3000	0.600	(-0.0000)
	4000	0.550	(-0.0000)
	5000	0.510	(-0.0000)
	6000	0.470	(-0.0000)
	7000	0.440	(-0.0000)
	10000	0.400	(-0.0000)
	34000	0.390	(-0.0000)
	35000	0.380	(-0.0000)
	36000	0.370	(-0.0000)
	37000	0.360	(-0.0000)
	38000	0.350	(-0.0000)
	39000	0.340	(-0.0000)
	40000	0.330	(-0.0000)
	41000	0.320	(-0.0000)

42000	0.310	(-0.0000)	
43000	0.300	(-0.0000)	
44000	0.290	(-0.0000)	
45000	0.280	(-0.0000)	
47000	0.270	(-0.0000)	
48000	0.260	(-0.0000)	
ba99.mpr:	[Same]		Quebec Income Tax 1999 - Line 455 & Schedule C(G)
ba00.mpr:	50	[Rows]	Quebec Income Tax 2000 - Line 455 & Schedule C(G)
0	0.750	(-0.0000)	
1000	0.740	(-0.0000)	
2000	0.730	(-0.0000)	
3000	0.720	(-0.0000)	
4000	0.710	(-0.0000)	
5000	0.700	(-0.0000)	
6000	0.690	(-0.0000)	
7000	0.680	(-0.0000)	
8000	0.670	(-0.0000)	
9000	0.660	(-0.0000)	
10000	0.650	(-0.0000)	
11000	0.640	(-0.0000)	
12000	0.630	(-0.0000)	
13000	0.620	(-0.0000)	
14000	0.610	(-0.0000)	
15000	0.600	(-0.0000)	
16000	0.590	(-0.0000)	
17000	0.580	(-0.0000)	
18000	0.570	(-0.0000)	
19000	0.560	(-0.0000)	
20000	0.550	(-0.0000)	
21000	0.540	(-0.0000)	
22000	0.530	(-0.0000)	
23000	0.520	(-0.0000)	
24000	0.510	(-0.0000)	
25000	0.500	(-0.0000)	
26000	0.490	(-0.0000)	
27000	0.480	(-0.0000)	
28000	0.470	(-0.0000)	
29000	0.460	(-0.0000)	
30000	0.450	(-0.0000)	
31000	0.440	(-0.0000)	
32000	0.430	(-0.0000)	
33000	0.420	(-0.0000)	
34000	0.410	(-0.0000)	
35000	0.400	(-0.0000)	
36000	0.390	(-0.0000)	
37000	0.380	(-0.0000)	

38000	0.370	(-0.0000)	
39000	0.360	(-0.0000)	
40000	0.350	(-0.0000)	
41000	0.340	(-0.0000)	
42000	0.330	(-0.0000)	
43000	0.320	(-0.0000)	
44000	0.310	(-0.0000)	
45000	0.300	(-0.0000)	
46000	0.290	(-0.0000)	
47000	0.280	(-0.0000)	
48000	0.270	(-0.0000)	
49000	0.260	(-0.0000)	
ba01.mpr:	[Same]		Quebec Income Tax 2001 - Line 455 & Schedule C(G)
ba02.mpr:	50	[Rows]	Quebec Income Tax 2002 - Line 455 & Schedule C(G)
0	0.750	(-0.0000)	
1030	0.740	(-0.0000)	
2055	0.730	(-0.0000)	
3085	0.720	(-0.0000)	
4110	0.710	(-0.0000)	
5135	0.700	(-0.0000)	
6165	0.690	(-0.0000)	
7190	0.680	(-0.0000)	
8220	0.670	(-0.0000)	
9245	0.660	(-0.0000)	
10270	0.650	(-0.0000)	
11300	0.640	(-0.0000)	
12325	0.630	(-0.0000)	
13355	0.620	(-0.0000)	
14380	0.610	(-0.0000)	
15405	0.600	(-0.0000)	
16435	0.590	(-0.0000)	
17460	0.580	(-0.0000)	
18485	0.570	(-0.0000)	
19515	0.560	(-0.0000)	
20540	0.550	(-0.0000)	
21570	0.540	(-0.0000)	
22595	0.530	(-0.0000)	
23620	0.520	(-0.0000)	
24650	0.510	(-0.0000)	
25675	0.500	(-0.0000)	
26705	0.490	(-0.0000)	
27730	0.480	(-0.0000)	
28755	0.470	(-0.0000)	
29785	0.460	(-0.0000)	
30810	0.450	(-0.0000)	
31840	0.440	(-0.0000)	

32865	0.430	(-0.0000)	
33890	0.420	(-0.0000)	
34920	0.410	(-0.0000)	
35945	0.400	(-0.0000)	
36975	0.390	(-0.0000)	
38000	0.380	(-0.0000)	
39025	0.370	(-0.0000)	
40055	0.360	(-0.0000)	
41080	0.350	(-0.0000)	
42110	0.340	(-0.0000)	
43135	0.330	(-0.0000)	
44160	0.320	(-0.0000)	
45190	0.310	(-0.0000)	
46215	0.300	(-0.0000)	
47245	0.290	(-0.0000)	
48270	0.280	(-0.0000)	
49295	0.270	(-0.0000)	
50325	0.260	(-0.0000)	
ba03.mpr:	50	[Rows]	Grown from ba02.mpr using CPIQU=1.031169
0	0.773	(-0.0000)	
1062	0.763	(-0.0000)	
2119	0.753	(-0.0000)	
3181	0.742	(-0.0000)	
4238	0.732	(-0.0000)	
5295	0.722	(-0.0000)	
6357	0.712	(-0.0000)	
7414	0.701	(-0.0000)	
8476	0.691	(-0.0000)	
9533	0.681	(-0.0000)	
10590	0.670	(-0.0000)	
11652	0.660	(-0.0000)	
12709	0.650	(-0.0000)	
13771	0.639	(-0.0000)	
14828	0.629	(-0.0000)	
15885	0.619	(-0.0000)	
16947	0.608	(-0.0000)	
18004	0.598	(-0.0000)	
19061	0.588	(-0.0000)	
20123	0.577	(-0.0000)	
21180	0.567	(-0.0000)	
22242	0.557	(-0.0000)	
23299	0.547	(-0.0000)	
24356	0.536	(-0.0000)	
25418	0.526	(-0.0000)	
26475	0.516	(-0.0000)	
27537	0.505	(-0.0000)	

28594	0.495	(-0.0000)
29651	0.485	(-0.0000)
30713	0.474	(-0.0000)
31770	0.464	(-0.0000)
32832	0.454	(-0.0000)
33889	0.443	(-0.0000)
34946	0.433	(-0.0000)
36008	0.423	(-0.0000)
37065	0.412	(-0.0000)
38127	0.402	(-0.0000)
39184	0.392	(-0.0000)
40241	0.382	(-0.0000)
41303	0.371	(-0.0000)
42360	0.361	(-0.0000)
43423	0.351	(-0.0000)
44479	0.340	(-0.0000)
45536	0.330	(-0.0000)
46599	0.320	(-0.0000)
47655	0.309	(-0.0000)
48718	0.299	(-0.0000)
49775	0.289	(-0.0000)
50831	0.278	(-0.0000)
51894	0.268	(-0.0000)
ba04.mpr:	50	[Rows] Grown from ba03.mpr using CPIQU=1.019312
0	0.788	(-0.0000)
1083	0.778	(-0.0000)
2160	0.768	(-0.0000)
3242	0.756	(-0.0000)
4320	0.746	(-0.0000)
5397	0.736	(-0.0000)
6480	0.726	(-0.0000)
7557	0.715	(-0.0000)
8640	0.704	(-0.0000)
9717	0.694	(-0.0000)
10795	0.683	(-0.0000)
11877	0.673	(-0.0000)
12954	0.663	(-0.0000)
14037	0.651	(-0.0000)
15114	0.641	(-0.0000)
16192	0.631	(-0.0000)
17274	0.620	(-0.0000)
18352	0.610	(-0.0000)
19429	0.599	(-0.0000)
20512	0.588	(-0.0000)
21589	0.578	(-0.0000)
22672	0.568	(-0.0000)

23749	0.558	(-0.0000)
24826	0.546	(-0.0000)
25909	0.536	(-0.0000)
26986	0.526	(-0.0000)
28069	0.515	(-0.0000)
29146	0.505	(-0.0000)
30224	0.494	(-0.0000)
31306	0.483	(-0.0000)
32384	0.473	(-0.0000)
33466	0.463	(-0.0000)
34543	0.452	(-0.0000)
35621	0.441	(-0.0000)
36703	0.431	(-0.0000)
37781	0.420	(-0.0000)
38863	0.410	(-0.0000)
39941	0.400	(-0.0000)
41018	0.389	(-0.0000)
42101	0.378	(-0.0000)
43178	0.368	(-0.0000)
44262	0.358	(-0.0000)
45338	0.347	(-0.0000)
46415	0.336	(-0.0000)
47499	0.326	(-0.0000)
48575	0.315	(-0.0000)
49659	0.305	(-0.0000)
50736	0.295	(-0.0000)
51813	0.283	(-0.0000)
52896	0.273	(-0.0000)
ba05.mpr:	50	[Rows] Grown from ba04.mpr using CPIQU=1.020593
0	0.804	(-0.0000)
1105	0.794	(-0.0000)
2204	0.784	(-0.0000)
3309	0.772	(-0.0000)
4409	0.761	(-0.0000)
5508	0.751	(-0.0000)
6613	0.741	(-0.0000)
7713	0.730	(-0.0000)
8818	0.718	(-0.0000)
9917	0.708	(-0.0000)
11017	0.697	(-0.0000)
12122	0.687	(-0.0000)
13221	0.677	(-0.0000)
14326	0.664	(-0.0000)
15425	0.654	(-0.0000)
16525	0.644	(-0.0000)
17630	0.633	(-0.0000)

18730	0.623	(-0.0000)
19829	0.611	(-0.0000)
20934	0.600	(-0.0000)
22034	0.590	(-0.0000)
23139	0.580	(-0.0000)
24238	0.569	(-0.0000)
25337	0.557	(-0.0000)
26443	0.547	(-0.0000)
27542	0.537	(-0.0000)
28647	0.526	(-0.0000)
29746	0.515	(-0.0000)
30846	0.504	(-0.0000)
31951	0.493	(-0.0000)
33051	0.483	(-0.0000)
34155	0.473	(-0.0000)
35254	0.461	(-0.0000)
36355	0.450	(-0.0000)
37459	0.440	(-0.0000)
38559	0.429	(-0.0000)
39663	0.418	(-0.0000)
40764	0.408	(-0.0000)
41863	0.397	(-0.0000)
42968	0.386	(-0.0000)
44067	0.376	(-0.0000)
45173	0.365	(-0.0000)
46272	0.354	(-0.0000)
47371	0.343	(-0.0000)
48477	0.333	(-0.0000)
49575	0.321	(-0.0000)
50682	0.311	(-0.0000)
51781	0.301	(-0.0000)
52880	0.289	(-0.0000)
53985	0.279	(-0.0000)

QCHATNF Quebec charitable donations maximum % net income

DESCRIPTION

This parameter is the maximum percentage of net income that can be claimed as Quebec charitable donations.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.20000	-- Quebec Income Tax, 1988
ba89.mpr:	0.20000	0.0% Quebec Income Tax, 1989
ba90.mpr:	0.20000	0.0% Quebec Income Tax, 1990
ba91.mpr:	0.20000	0.0% Quebec Income Tax, 1991
ba92.mpr:	0.20000	0.0% Quebec Income Tax, 1992
ba93.mpr:	0.20000	0.0% Quebec Income Tax 1993 Line 389
ba94.mpr:	0.20000	0.0% Quebec Income Tax 1994 Line 389
ba95.mpr:	0.20000	0.0% Quebec Income Tax 1995 - Line 389
ba96.mpr:	0.20000	0.0% Quebec Income Tax 1996 - Line 389
ba97.mpr:	0.20000	0.0% Quebec Income Tax 1997 - Line 389
ba98.mpr:	0.75000	275.0% Quebec Income Tax 1998 - Line 389
ba99.mpr:	0.75000	0.0% Quebec Income Tax 1999 - Line 389
ba00.mpr:	0.75000	0.0% Quebec Income Tax 2000 - Line 389
ba01.mpr:	0.75000	0.0% Quebec Income Tax 2001 - Line 389
ba02.mpr:	0.75000	0.0% Quebec Income Tax 2002 - Line 389
ba03.mpr:	0.75000	0.0% Copied from ba02.mpr
ba04.mpr:	0.75000	0.0% Copied from ba03.mpr
ba05.mpr:	0.75000	0.0% Copied from ba04.mpr

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

DESCRIPTION

When this parameter is set to 1 CPP/QPP contributions will be treated as a deduction from Quebec total income in calculating Quebec provincial taxable income and added to (imqdedft). When this parameter is set to 2, CPP/QPP contributions will be treated as a tax credit (imqcptc).

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax 1988, Line 203
ba89.mpr:	1	-- Quebec Income Tax 1989, Line 203
ba90.mpr:	1	-- Quebec Income Tax 1990, Line 203
ba91.mpr:	1	-- Quebec Income Tax 1991, Line 203
ba92.mpr:	1	-- Quebec Income Tax 1992, Line 203
ba93.mpr:	2	-- Quebec Income Tax 1993, Line 370
ba94.mpr:	2	-- Quebec Income Tax 1994 - Line 370
ba95.mpr:	2	-- Quebec Income Tax 1995, Line 370
ba96.mpr:	2	-- Quebec Income Tax 1996 - Line 370
ba97.mpr:	2	-- Quebec Income Tax 1997 - Line 370
ba98.mpr:	2	-- Quebec Income Tax 1998 - Line 370
ba99.mpr:	2	-- Quebec Income Tax 1999 - Line 370
ba00.mpr:	2	-- Quebec Income Tax 2000 - Line 370
ba01.mpr:	2	-- Quebec Income Tax 2001 - Line 370
ba02.mpr:	2	-- Quebec Income Tax 2002 - Line 370
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

QCRDFLG Quebec income credit flag [1=if social contribution are deducted]

DESCRIPTION

In calculating some Quebec refundable credits, this parameter controls whether the social contributions (UI/EI, CPP/QPP and Health Services Fund) are include in the deduction of the income considered or not. This parameter applies only if QFAMFLG is set to 0.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba94.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba95.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba96.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba97.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba98.mpr:	1	-- Quebec Income Tax 1998 - Attachment B
ba99.mpr:	1	-- Quebec Income Tax 1999 - Schedule B
ba00.mpr:	1	-- Quebec Income Tax Return - Schedule B
ba01.mpr:	1	-- Quebec Income Tax 2001 - Schedule B
ba02.mpr:	1	-- Quebec Income Tax 2002 - Schedule B
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

QDGUR Quebec dividend gross-up rate

DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, dividends from Canadian corporations are multiplied by this proportion to derive the taxable amount.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1.25000	-- Quebec Income Tax 1988 - Line 128
ba89.mpr:	1.25000	0.0% Quebec Income Tax 1989 - Line 128
ba90.mpr:	1.25000	0.0% Quebec Income Tax 1990 - Line 128
ba91.mpr:	1.25000	0.0% Quebec Income Tax 1991 - Line 128
ba92.mpr:	1.25000	0.0% Quebec Income Tax 1992 - Line 128
ba93.mpr:	1.25000	0.0% Quebec Income Tax 1993 - Line 128
ba94.mpr:	1.25000	0.0% Quebec Income Tax 1994 - Line 128
ba95.mpr:	1.25000	0.0% Quebec Income Tax 1995 - Line 128
ba96.mpr:	1.25000	0.0% Quebec Income Tax 1996 - line 128
ba97.mpr:	1.25000	0.0% Quebec Income Tax 1997 - Line 128
ba98.mpr:	1.25000	0.0% Quebec Income Tax 1998 - Line 128
ba99.mpr:	1.25000	0.0% Quebec Income Tax 1999 - Line 128
ba00.mpr:	1.25000	0.0% Quebec Income Tax 2000 - Line 128
ba01.mpr:	1.25000	0.0% Quebec Income Tax 2001 - Line 128
ba02.mpr:	1.25000	0.0% Quebec Income Tax 2002 - Line 128
ba03.mpr:	1.25000	0.0% Copied from ba02.mpr
ba04.mpr:	1.25000	0.0% Copied from ba03.mpr
ba05.mpr:	1.25000	0.0% Copied from ba04.mpr

QDIVRAT QAMTX dividends ratio

DESCRIPTION

This is the dividing factor for the dividends in the income definition of the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	5.00	--	Quebec Income Tax Return, 1988, work chart 428 and form TP-776.42
ba89.mpr:	5.00	0.0%	Quebec Income Tax Return, 1989, work chart 428 and form TP-776.42
ba90.mpr:	5.00	0.0%	Quebec Income Tax Return, 1990, work chart 428 and form TP-776.42
ba91.mpr:	5.00	0.0%	Quebec Income Tax Return, 1991, work chart 428 and form TP-776.42
ba92.mpr:	5.00	0.0%	Quebec Income Tax Return, 1992, work chart 428 and form TP-776.42
ba93.mpr:	5.00	0.0%	Quebec Income Tax Return, 1993, work chart 428 and form TP-776.42
ba94.mpr:	5.00	0.0%	Quebec Income Tax Return, 1994, work chart 428 and form TP-776.42
ba95.mpr:	5.00	0.0%	Quebec Income Tax Return, 1995, work chart 428 and form TP-776.42
ba96.mpr:	5.00	0.0%	Quebec Income Tax Return, 1996, work chart 428 and form TP-776.42
ba97.mpr:	5.00	0.0%	Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42
ba98.mpr:	5.00	0.0%	Quebec Income Tax 1998 - Work Chart & Line 428
ba99.mpr:	5.00	0.0%	Quebec Income Tax 1999 - Work Chart & Line 428
ba00.mpr:	5.00	0.0%	Quebec Income Tax 2000 - Work Chart & Line 428
ba01.mpr:	5.00	0.0%	Quebec Income Tax 2001 - Line 428
ba02.mpr:	5.00	0.0%	Quebec Income Tax 2002 - Work Chart & Line 428
ba03.mpr:	5.00	0.0%	Copied from ba02.mpr
ba04.mpr:	5.00	0.0%	Copied from ba03.mpr
ba05.mpr:	5.00	0.0%	Copied from ba04.mpr

DESCRIPTION

This parameter represents the proportion of taxable dividends used to calculate the Quebec Dividend Tax Credit.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.08870	-- Quebec Income Tax 1988 - Line 415
ba89.mpr:	0.08870	0.0% Quebec Income Tax 1989 - Line 415
ba90.mpr:	0.08870	0.0% Quebec Income Tax 1990 - Line 415
ba91.mpr:	0.08870	0.0% Quebec Income Tax 1991 - Line 415
ba92.mpr:	0.08870	0.0% Quebec Income Tax 1992 - Line 415
ba93.mpr:	0.08870	0.0% Quebec Income Tax 1993 - Line 415
ba94.mpr:	0.08870	0.0% Quebec Income Tax 1994 - Line 415
ba95.mpr:	0.08870	0.0% Quebec Income Tax 1995 - Line 415
ba96.mpr:	0.08870	0.0% Quebec Income Tax 1996 - Line 415
ba97.mpr:	0.08870	0.0% Quebec Income Tax 1997 - Line 415
ba98.mpr:	0.08870	0.0% Quebec Income Tax 1998 - Line 415
ba99.mpr:	0.09850	11.0% Quebec Income Tax 1999 - Line 415
ba00.mpr:	0.10830	9.9% Quebec Income Tax 2000 - Line 415
ba01.mpr:	0.10830	0.0% Quebec Income Tax 2001 - Line 415
ba02.mpr:	0.10830	0.0% Quebec Income Tax 2002 - Line 415
ba03.mpr:	0.10830	0.0% Copied from ba02.mpr
ba04.mpr:	0.10830	0.0% Copied from ba03.mpr
ba05.mpr:	0.10830	0.0% Copied from ba04.mpr

DESCRIPTION

When the parameter is set to 1, the dues, iddues, are used as a deduction; when set to 2, starting in 1997, dues are a non-refundable tax credit.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax Return
ba89.mpr:	1	-- Quebec Income Tax Return
ba90.mpr:	1	-- Quebec Income Tax Return
ba91.mpr:	1	-- Quebec Income Tax Return
ba92.mpr:	1	-- Quebec Income Tax Return
ba93.mpr:	1	-- Quebec Income Tax Return
ba94.mpr:	1	-- Quebec Income Tax Return
ba95.mpr:	1	-- Quebec Income Tax Return
ba96.mpr:	1	-- Quebec Income Tax Return
ba97.mpr:	2	-- Quebec Income Tax Return
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION
ba02.mpr:	2	-- OPTION
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, the Employment Allowance Deduction is the lower of QEAP times employment income (idiemp) and QEAMAX.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	750.00	-- Quebec Income Tax 1988 - Line 201
ba89.mpr:	750.00	0.0% Quebec Income Tax 1989 - Line 201
ba90.mpr:	750.00	0.0% Quebec Income Tax 1990 - Line 201
ba91.mpr:	750.00	0.0% Quebec Income Tax 1991 - Line 201
ba92.mpr:	750.00	0.0% Quebec Income Tax 1992 - Line 201
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, this parameter represents the proportion of earnings from employment (idiemp) that may be claimed as an Employment Allowance Deduction up to a specified ceiling (QEAMAX).

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.06000	-- Quebec Income Tax 1988 - Line 201
ba89.mpr:	0.06000	0.0% Quebec Income Tax 1989 - Line 201
ba90.mpr:	0.06000	0.0% Quebec Income Tax 1990 - Line 201
ba91.mpr:	0.06000	0.0% Quebec Income Tax 1991 - Line 201
ba92.mpr:	0.06000	0.0% Quebec Income Tax 1992 - Line 201
ba93.mpr:	0.00000	-- Dropped in 1993
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

QEXPDED Quebec employment expenses deduction application flag

DESCRIPTION

This parameter denotes the application of employment expenses in the calculation of net income for Quebec provincial taxes. When this parameter is assigned to 1, the employment expenses are added to the total deductions (imqdedft). When this parameter is 0, the employment expenses are used to reduce the total income (imqitot). This represents a change to the Quebec Income Tax forms in 1998.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax 1988 - Line 210
ba89.mpr:	1	-- Quebec Income Tax 1989 - Line 210
ba90.mpr:	1	-- Quebec Income Tax 1990 - Line 210
ba91.mpr:	1	-- Quebec Income Tax 1991 - Line 210
ba92.mpr:	1	-- Quebec Income Tax 1992 - Line 210
ba93.mpr:	1	-- Quebec Income Tax 1993 - Line 210
ba94.mpr:	1	-- Quebec Income Tax 1994 - Line 210
ba95.mpr:	1	-- Quebec Income Tax 1995 - Line 210
ba96.mpr:	1	-- Quebec Income Tax 1996 - Line 210
ba97.mpr:	1	-- Quebec Income Tax 1997 - Line 210
ba98.mpr:	0	-- Quebec Income Tax 1998 - Line 103
ba99.mpr:	0	-- Quebec Income Tax 1999 - Line 103
ba00.mpr:	0	-- Quebec Income Tax 2000 - Line 103
ba01.mpr:	0	-- Quebec Income Tax 2001 - Line 103
ba02.mpr:	0	-- Quebec Income Tax 2002 - Line 103
ba03.mpr:	0	-- Copied from ba02.mpr

ba04.mpr: 0 -- Copied from ba03.mpr
ba05.mpr: 0 -- Copied from ba04.mpr

QEIA1 Quebec eligible income family type #1

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA1 for married couples with dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	16890.00	--	Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	16890.00	0.0%	Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	17810.00	5.4%	Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	18630.00	4.6%	Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	19560.00	5.0%	Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	20390.00	4.2%	Quebec Income Tax 1993 - Attachment B(C) & Line 521
ba94.mpr:	20390.00	0.0%	Income Tax Return, 1994, Attachement B
ba95.mpr:	20390.00	0.0%	Income Tax Return, 1995, Attachement B
ba96.mpr:	20390.00	0.0%	Income Tax Return, 1996, Attachement B
ba97.mpr:	20390.00	0.0%	Income Tax Return, 1997, Attachement B
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect

ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

QEIA2 Quebec eligible income family type #2

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA2 for married couples with no dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	10560.00	--	Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	10560.00	0.0%	Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	10560.00	0.0%	Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	11060.00	4.7%	Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	11560.00	4.5%	Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	11800.00	2.1%	Quebec Income Tax 1993 - Attachment B(C) & Line 522
ba94.mpr:	11800.00	0.0%	Income Tax Return, 1994, Attachement B
ba95.mpr:	11800.00	0.0%	Income Tax Return, 1995, Attachement B
ba96.mpr:	11800.00	0.0%	Income Tax Return, 1996, Attachement B
ba97.mpr:	11800.00	0.0%	Income Tax Return, 1997, Attachement B
ba98.mpr:	0.00	--	Not in effect

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

QEIA3 Quebec eligible income family type #3

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA3 for single adults with dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	10620.00	--	Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	10620.00	0.0%	Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	11560.00	8.9%	Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	12090.00	4.6%	Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	12620.00	4.4%	Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	13345.00	5.7%	Quebec Income Tax 1993 - Attachment B(C) & Line 523
ba94.mpr:	13345.00	0.0%	Income Tax Return, 1994, Attachement B
ba95.mpr:	13345.00	0.0%	Income Tax Return, 1995, Attachement B
ba96.mpr:	13345.00	0.0%	Income Tax Return, 1996, Attachement B

ba97.mpr:	13345.00	0.0%	Income Tax Return, 1997, Attachment B
ba98.mpr:	1050.00	-92.1%	Quebec Income Tax 1998 - Attachment B
ba99.mpr:	1050.00	0.0%	Quebec Income Tax 1999 - Schedule B
ba00.mpr:	1050.00	0.0%	Quebec Income Tax 2000 - Schedule B
ba01.mpr:	1050.00	0.0%	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	1080.00	2.9%	Quebec Income Tax 2002 - Schedule B
ba03.mpr:	1080.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	1080.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1080.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QEIA4 Quebec eligible income family type #4

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA4 for single adults with dependant children and other adults.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	9395.00	--	Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	9395.00	0.0%	Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	10580.00	12.6%	Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	10985.00	3.8%	Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	11690.00	6.4%	Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	12310.00	5.3%	Quebec Income Tax 1993 - Attachment B(C) & Line 524

ba94.mpr:	12310.00	0.0%	Income Tax Return, 1994, Attachment B
ba95.mpr:	12310.00	0.0%	Income Tax Return, 1995, Attachment B
ba96.mpr:	12310.00	0.0%	Income Tax Return, 1996, Attachment B
ba97.mpr:	12310.00	0.0%	Income Tax Return, 1997, Attachment B
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

QEIA5 Quebec eligible income family type #5

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA5 for families with no spouse or dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	5280.00	--	Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	5280.00	0.0%	Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	5280.00	0.0%	Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	5530.00	4.7%	Quebec Income Tax 1991 - Attachment B(C) Line 531

ba92.mpr:	5780.00	4.5%	Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	5900.00	2.1%	Quebec Income Tax 1993 - Attachment B(C) & Line 525
ba94.mpr:	5900.00	0.0%	Income Tax Return, 1994, Attachement B and line 530
ba95.mpr:	5900.00	0.0%	Income Tax Return, 1995, Attachement B and line 530
ba96.mpr:	5900.00	0.0%	Income Tax Return, 1996, Attachement B and line 530
ba97.mpr:	5900.00	0.0%	Income Tax Return, 1997, Attachement B and line 530
ba98.mpr:	1050.00	-82.2%	Quebec Income Tax 1998 - Attachment B
ba99.mpr:	1050.00	0.0%	Quebec Income Tax 1999 - Schedule B
ba00.mpr:	1050.00	0.0%	Quebec Income Tax 2000 - Schedule B
ba01.mpr:	1050.00	0.0%	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	1080.00	2.9%	Quebec Income Tax 2002 - Schedule B
ba03.mpr:	1080.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	1080.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1080.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QEIAA Quebec eligible income aged amount

DESCRIPTION

In calculating the eligible income (imqei) for Quebec Provincial Income Tax, this amount is used to increase the eligible income for the elderly.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	10000.00	-- Quebec Income Tax 1988 - Attachment B(C) Line 535

ba89.mpr:	10000.00	0.0%	Quebec Income Tax 1989 - Attachment B(C) Line 535
ba90.mpr:	10000.00	0.0%	Quebec Income Tax 1990 - Attachment B(C) Line 535
ba91.mpr:	10000.00	0.0%	Quebec Income Tax 1991 - Attachment B(C) Line 535
ba92.mpr:	10000.00	0.0%	Quebec Income Tax 1992 - Attachment B(C) Line 535
ba93.mpr:	10000.00	0.0%	Quebec Income Tax 1993 - Attachment B(C) & Line 535
ba94.mpr:	10000.00	0.0%	Quebec Income Tax 1994 - Attachment B(B) & Line 535
ba95.mpr:	10000.00	0.0%	Quebec Income Tax 1995 - Attachment B(B) & Line 535
ba96.mpr:	10000.00	0.0%	Quebec Income Tax 1996 - Attachment B
ba97.mpr:	10000.00	0.0%	Quebec Income Tax 1995 - Attachment B(B) & Line 535
ba98.mpr:	2200.00	-78.0%	Quebec Income Tax 1998 - Attachment B
ba99.mpr:	2200.00	0.0%	Quebec Income Tax 1999 - Schedule B
ba00.mpr:	2200.00	0.0%	Quebec Income Tax 2000 - Schedule B
ba01.mpr:	2200.00	0.0%	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	2200.00	0.0%	Quebec Income Tax 2002 - Schedule B
ba03.mpr:	2200.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	2200.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	2200.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QFAIFLAG Quebec inclusion of federal family allowance in income flag

DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, this parameter controls whether or not Taxable Family Allowances (imtfa) are included in Total Income imqitot. If set to a value of 1, Taxable Family Allowances are included, if set to 0, they are not.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax 1988 - Line 108
ba89.mpr:	1	-- Quebec Income Tax 1989 - Line 108
ba90.mpr:	1	-- Quebec Income Tax 1990 - Line 108
ba91.mpr:	1	-- Quebec Income Tax 1991 - Line 108
ba92.mpr:	1	-- Quebec Income Tax 1992 - Line 108
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

QFAMDED Quebec Family related deduction on income in refundable credits

DESCRIPTION

When QFAMFLG is set to 0, persons who lived alone had this value used to reduce their income used for calculating the tax reduction for families (imqei) in order to calculate the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

When QFAMFLG is set to 1, this is the amount which reduces net income in order to calculate the tax reduction for families (imqftr), the amount with respect to age, for a person living alone, or for retirement income (imqcalr), the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	4000.00000	--	Attachement B, Quebec Income Tax Return
ba92.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba93.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba94.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba95.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba96.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba97.mpr:	4000.00000	0.0%	Attachement B, Quebec Income Tax Return
ba98.mpr:	26000.0000	550.0%	Quebec Income Tax 1998 - Attachment B
ba99.mpr:	26000.0000	0.0%	Quebec Income Tax 1999 - Schedule B
ba00.mpr:	26000.0000	0.0%	Quebec Income Tax 2000 - Schedule B
ba01.mpr:	26000.0000	0.0%	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	26700.0000	2.7%	Quebec Income Tax 2002 - Schedule B
ba03.mpr:	27095.0000	1.5%	Guide for Employers (TP-1015.g-v(2003-01))
ba04.mpr:	27618.2586	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	28187.0014	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QFAMFLG Quebec family income deduction activation flag

DESCRIPTION

The calculation of the family tax credit is modified in 1998. The new calculation is activated by the flag QFAMFLG. The family net income is reduced by the family deduction (the reduced family income), QFAMDED, that is increased to \$26,000. A first part of the family credit is associated to a person living alone or with one or more dependant children, QEIA3 and QEIA5, all others (QEIA1, QEIA2, QEIA4) are

set to zero. The amount for elderly, QEIAA, and for retirement income remains. The value of the first part of the credit is then the difference between those credits and the reduced family income considered at a rate QFAMRAT.

The second part of the family tax credit remains the same for the family structure with dependant children, the rate applied to the reduced family income, QFTRRR, is increased from 4% to 6%.

See also QFAMRAT.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	Not in effect
ba89.mpr: 0	--	Not in effect
ba90.mpr: 0	--	Not in effect
ba91.mpr: 0	--	Not in effect
ba92.mpr: 0	--	Not in effect
ba93.mpr: 0	--	Not in effect
ba94.mpr: 0	--	Not in effect
ba95.mpr: 0	--	Not in effect
ba96.mpr: 0	--	Not in effect
ba97.mpr: 0	--	Not in effect
ba98.mpr: 1	--	Quebec Income Tax 1998 - Attachment B
ba99.mpr: 1	--	Quebec Income Tax 1999 - Schedule B
ba00.mpr: 1	--	Quebec Income Tax 2000 - Schedule B
ba01.mpr: 1	--	Quebec Income Tax 2001 - Schedule B
ba02.mpr: 1	--	Quebec Income Tax 2002 - Schedule B
ba03.mpr: 1	--	Copied from ba02.mpr
ba04.mpr: 1	--	Copied from ba03.mpr
ba05.mpr: 1	--	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	1	--	Quebec Income Tax 2000 - Schedule B

ba00.mpr:	1	--	Quebec Income Tax 2000 - Schedule B
ba01.mpr:	1	--	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	1	--	Quebec Income Tax 2002 - Schedule B
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QFAMRAT Quebec family income rate

DESCRIPTION

This is the rate applied to the net family income reduced by the deduction QFAMDED in the calculation of the first part of the family tax credit.

See also QFAMFLG for a description of the changes.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.15	--	Quebec Income Tax 1998 - Attachment B
ba99.mpr:	0.15	0.0%	Quebec Income Tax 1999 - Schedule B
ba00.mpr:	0.15	0.0%	Quebec Income Tax 2000 - Schedule B

ba01.mpr:	0.15	0.0%	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	0.15	0.0%	Quebec Income Tax 2002 - Schedule B
ba03.mpr:	0.15	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	0.15	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15	0.0%	Copied from ba04.mpr

QFATCHIRR QFATC High income reduction rate

DESCRIPTION

Under the Quebec Family Allowance Tax Credit, this parameter represents the income reduction rate to be applied to the calculated benefit when the family net income exceeds the high income turndown (QFATCHITD). This is valid only when QFATCOPT = 2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.05000	--	Reglements sur les prestations familiales
ba99.mpr:	0.05000	0.0%	Reglements sur les prestations familiales
ba00.mpr:	0.05000	0.0%	Reglements sur les prestations familiales
ba01.mpr:	0.05000	0.0%	Reglements sur les prestations familiales

ba02.mpr:	0.05000	0.0%	Reglements sur les prestations familiales
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

QFATCHITD QFATC High income turndown

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), this parameter represents the high income turndown level. For families with net income over this amount, the Quebec Family Allowance Tax Credit is equal to the minimum benefit amount (depending on the number of children) less the difference between the family net income and this turndown amount multiplied by the applicable reduction rate (QFATCHIRR).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	50000.00	--	Reglements sur les prestations familiales
ba99.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba00.mpr:	50000.00	0.0%	Reglements sur les prestations familiales

ba01.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba02.mpr:	50000.00	0.0%	Reglements sur les prestations familiales
ba03.mpr:	50000.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	50000.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	50000.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QFATCK6 QFATC Supplement for kids under 6 in large families
 [#kids][#kids<6]

DESCRIPTION

This is the table for the supplement for families with 4 kids and more and kids under 6 years of age in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr: 16	[Rows]	Reglements sur les prestations familiales
0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00

0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0.00	270.00	856.00	1091.00	1208.00	0.00	0.00		
0.00	134.00	720.00	1306.00	1540.00	1657.00	0.00		
0.00	0.00	583.00	1169.00	1755.00	1989.00	2107.00		
0.00	0.00	446.00	1032.00	1618.00	2204.00	2439.00		
0.00	0.00	310.00	896.00	1482.00	2068.00	2654.00		
0.00	0.00	173.00	759.00	1345.00	1931.00	2517.00		
0.00	0.00	36.00	622.00	1208.00	1794.00	2380.00		
0.00	0.00	0.00	486.00	1072.00	1658.00	2244.00		
0.00	0.00	0.00	349.00	935.00	1521.00	2107.00		
0.00	0.00	0.00	213.00	798.00	1384.00	1970.00		
0.00	0.00	0.00	76.00	662.00	1248.00	1834.00		
0.00	0.00	0.00	0.00	525.00	1111.00	1697.00		
ba99.mpr:		[Same]	Reglements sur les prestations familiales					
ba00.mpr:		[Same]	Reglements sur les prestations familiales					
ba01.mpr:		[Same]	Reglements sur les prestations familiales					
ba02.mpr:		[Same]	Reglements sur les prestations familiales					
ba03.mpr:	1	[Rows]	Not in effect					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ba04.mpr:		[Same]	Grown from ba03.mpr using DEFAULT=1.0000					
ba05.mpr:		[Same]	Grown from ba04.mpr using DEFAULT=1.0000					

QFATCK6PYR QFATC supplement for kids under 6 phase out year proportion

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), an extra supplement was available for large families with children under the age of 6 who were also born before August 1, 1997. This parameter contains the proportion of the year that is before August 1. For each child in the family under the age of 6, their age is compared to the difference between TARGETYEAR and QFATCK6YR. If this difference is less than their age, they qualify as an eligible child. If the difference is equal to the child's age (meaning that their year of birth would be 1997), then a random number is compared to this parameter to determine if the child was born before August 1.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.58333	-- Reglements sur les prestations familiales
ba99.mpr:	0.58333	0.0% Reglements sur les prestations familiales
ba00.mpr:	0.58333	0.0% Reglements sur les prestations familiales
ba01.mpr:	0.58333	0.0% Reglements sur les prestations familiales
ba02.mpr:	0.58333	0.0% Reglements sur les prestations familiales
ba03.mpr:	0.58333	0.0% Copied from ba02.mpr
ba04.mpr:	0.58333	0.0% Copied from ba03.mpr
ba05.mpr:	0.58333	0.0% Copied from ba04.mpr

QFATCK6YR QFATC Supplement for kids under 6 phase out year

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), an extra supplement was available for large families with children under the age of 6 who were also born before August 1, 1997. This parameter contains the year cutoff point for this program. For each child in the family under the age of 6, their age is compared to the difference between TARGETYEAR and this parameter. If this

difference is less than their age, they qualify as an eligible child. If the difference is equal to the child's age (meaning that their year of birth would be 1997), then a random number is compared to QFATCK6PYR to determine if the child was born before August 1.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1997	--	Not in effect
ba89.mpr: 1997	--	Not in effect
ba90.mpr: 1997	--	Not in effect
ba91.mpr: 1997	--	Not in effect
ba92.mpr: 1997	--	Not in effect
ba93.mpr: 1997	--	Not in effect
ba94.mpr: 1997	--	Not in effect
ba95.mpr: 1997	--	Not in effect
ba96.mpr: 1997	--	Not in effect
ba97.mpr: 1997	--	Not in effect
ba98.mpr: 1997	--	Reglements sur les prestations familiales
ba99.mpr: 1997	--	Reglements sur les prestations familiales
ba00.mpr: 1997	--	Reglements sur les prestations familiales
ba01.mpr: 1997	--	Reglements sur les prestations familiales
ba02.mpr: 1997	--	Reglements sur les prestations familiales
ba03.mpr: 1997	--	Copied from ba02.mpr
ba04.mpr: 1997	--	Copied from ba03.mpr
ba05.mpr: 1997	--	Copied from ba04.mpr

QFATCMIN QFATC minimum benefit paid

DESCRIPTION

This is the minimum amount paid by the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	2.00	--	Reglements sur les prestations familiales
ba99.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba00.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba01.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba02.mpr:	2.00	0.0%	Reglements sur les prestations familiales
ba03.mpr:	2.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	2.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	2.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QFATCMNK QFATC Minimum benefits by kid rank

DESCRIPTION

This is the table for the minimum benefit by kid rank in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr: 3	[Rows]	Reglements sur les prestations familiales
1	131.000 (43.0000)	
2	174.000 (801.0000)	
3	975.000 (801.0000)	
ba99.mpr:	[Same]	Reglements sur les prestations familiales
ba00.mpr: 3	[Rows]	Reglements sur les prestations familiales
1	80.000 (0.0000)	
2	80.000 (895.0000)	
3	975.000 (895.0000)	
ba01.mpr:	[Same]	Reglements sur les prestations familiales
ba02.mpr:	[Same]	Reglements sur les prestations familiales
ba03.mpr:	[Same]	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using DEFAULT=1.0000

QFATCMRR QFATC turn down income levels and reduction rate for married parents

DESCRIPTION

This is the table for the turn down income and the corresponding reduction rate for married couples in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr: 2	[Rows]	Reglements sur les prestations familiales
21825	0.300 (0.0000)	
25921	0.500 (0.0000)	
ba99.mpr: 2	[Rows]	Reglements sur les prestations familiales
21825	0.250 (0.0000)	
25825	0.250 (0.0000)	
ba00.mpr:	[Same]	Reglements sur les prestations familiales

ba01.mpr:	[Same]	Reglements sur les prestations familiales
ba02.mpr:	[Same]	Reglements sur les prestations familiales
ba03.mpr:	[Same]	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using DEFAULT=1.0000

QFATCMXK QFATC Maximum benefits by kid rank

DESCRIPTION

This is the table for the maximum benefit by kid rank in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr: 2	[Rows]	Reglements sur les prestations familiales
1 975.000	(0.0000)	

2	975.000	(0.0000)	
ba99.mpr:	2	[Rows]	Reglements sur les prestations familiales
1	795.000	(0.0000)	
2	795.000	(0.0000)	
ba00.mpr:	2	[Rows]	Reglements sur les prestations familiales
1	625.000	(0.0000)	
2	625.000	(0.0000)	
ba01.mpr:	[Same]		Reglements sur les prestations familiales
ba02.mpr:	[Same]		Reglements sur les prestations familiales
ba03.mpr:	[Same]		Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	[Same]		Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	[Same]		Grown from ba04.mpr using DEFAULT=1.0000

QFATCOPT Quebec Family Allowance Tax Credit Option tranfer=1, tax credit=2

DESCRIPTION

When set to 2 it activates the calculation of the Quebec Family Allowance Tax Credit. When set to 1 it activates the calculation of the Quebec family allowance, the Quebec new born allocation and the Quebec availability allowance.

The Quebec Family Allowance Tax Credit started in September 1997 – 1998 in the model. The Quebec Family Allowance Tax Credit is a credit based on previous year net family income and is non-taxable. The maximum credits vary with the number of children (QFATCMXK), and a supplement QFATCSUP is allocated to single parent families. For families with 4 kids and more, a supplement, QFATCK6, is added that varies with the number of kids in the family and the number of kids under 6. The credit is maximum until it reaches the first turn down income level with a specific reduction rate. The sequence of turn down incomes and reduction rates for single parent families are in QFATCSRR and for married couples in QFATCMRR. The turning point at QFATD4K is increased by QFATD4KI for each child over three. The benefits are reduced up to a minimum based on the number of children in the family (QFATCMNK) until the net family income reaches the last turning point in either QFATCSRR or QFATCMRR. At this last turning point the benefits are starting to reduce until they reach a minimum for payments of QFATCMIN. The program is implemented by copying the reduction rate table (QFATCSRR or QFATCMRR) into a temporary table. Then another temporary table assigns benefits and reduction rates to turning point incomes. Finally, the calculated benefits, imqfatc, are assigned to the women in the married couples or to the head of the single parent family. A take-up rate, QFATCTK, selects the assigned individual only if a random number is higher than the level specified by its total income. As a standard, QFATCTK is set to zero and all individuals are selected.

CROSS REFERENCE

Function	Description
famod	Compute family allowance
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Not in effect
ba89.mpr: 1	--	Not in effect
ba90.mpr: 1	--	Not in effect
ba91.mpr: 1	--	Not in effect
ba92.mpr: 1	--	Not in effect
ba93.mpr: 1	--	Not in effect
ba94.mpr: 1	--	Not in effect
ba95.mpr: 1	--	Not in effect
ba96.mpr: 1	--	Not in effect
ba97.mpr: 1	--	Not in effect
ba98.mpr: 2	--	Reglements sur les prestations familiales
ba99.mpr: 2	--	Reglements sur les prestations familiales
ba00.mpr: 2	--	Reglements sur les prestations familiales
ba01.mpr: 2	--	Reglements sur les prestations familiales
ba02.mpr: 2	--	Reglements sur les prestations familiales
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

QFATCSRR QFATC turn down income levels and reduction rate for single parent

DESCRIPTION

This is the table for the turn down income and the corresponding reduction rate for single parent families in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr: 3	[Rows]	Reglements sur les prestations familiales
15332	0.500 (-0.0000)	
20921	0.300 (0.0000)	
25921	0.500 (0.0000)	
ba99.mpr: 2	[Rows]	Reglements sur les prestations familiales
15332	0.350 (-0.0000)	
20921	0.250 (-0.0000)	
ba00.mpr: 2	[Rows]	Reglements sur les prestations familiales
15332	0.350 (-0.0000)	
21214	0.250 (-0.0000)	
ba01.mpr:	[Same]	Reglements sur les prestations familiales
ba02.mpr:	[Same]	Reglements sur les prestations familiales
ba03.mpr:	[Same]	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using DEFAULT=1.0000

QFATCSUP Quebec Family Allowance Tax Credit Supplement for single parent

DESCRIPTION

This is the supplement for single parent families in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1300.00	--	Reglements sur les prestations familiales
ba99.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba00.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba01.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba02.mpr:	1300.00	0.0%	Reglements sur les prestations familiales
ba03.mpr:	1300.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	1300.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1300.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This is the take-up rate for assigned benefits in Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

QFATD4K QFATC turn down income for 4 children and more

DESCRIPTION

This is a variable turn down income for families with 4 kids and more. The turn down income is increased by QFATD4KI for each kid in excess of 3.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1231.00	--	Reglements sur les prestations familiales
ba99.mpr:	0.00	--	Reglements sur les prestations familiales
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

QFATD4KI QFATC turn down income increase by child for 4 children and more

DESCRIPTION

At QFATD4K, the turn down income is increased by QFATD4KI for each kid over 3.

See QFATCOPT for program description.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	25921.00	-- Reglements sur les prestations familiales
ba99.mpr:	0.00	-- Reglements sur les prestations familiales
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

In federal family allowances are based on the number of children in the family. In the look-up table, the first column represents the number of children, the second column is the cumulative amount and the third column represents the marginal amount per child.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Redbook, 1988 Edition, p. D2
0	0.00 248.40	
1	(248.40) 370.44	
2	(618.84) 925.08	
ba89.mpr: 3	[Rows]	HWC 1989, section 6.3
0	0.00 251.16	
1	(251.16) 374.52	
2	(625.68) 945.12	
ba90.mpr: 3	[Rows]	Redbook, 1991 Edition, p. D3
0	0.00 255.72	
1	(255.72) 381.24	
2	(636.96) 960.00	
ba91.mpr: 3	[Rows]	Redbook, 1991 Edition, p. D3
0	0.00 260.28	
1	(260.28) 388.08	
2	(648.36) 969.12	
ba92.mpr: 3	[Rows]	Redbook, 1992 Edition, p. D3
0	0.00 267.60	
1	(267.60) 399.00	
2	(666.60) 996.24	

ba93.mpr:	3	[Rows]	Dropped in 1993
	0	0.00	0.00
	1	(0.00)	0.00
	2	(0.00)	0.00
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Not in effect
ba01.mpr:		[Same]	Not in effect
ba02.mpr:		[Same]	Not in effect
ba03.mpr:		[Same]	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:		[Same]	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:		[Same]	Grown from ba04.mpr using CPIM3=1.000000

QFPSL Quebec provincial family allowance [parity,\$]

DESCRIPTION

In Quebec, the provincial portion of Family Allowances are also based on the number of children in the family. The table is used similarly to QFFSL.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Source
ba88.mpr: 4	[Rows]	Redbook, 1988 Edition, p. D3
0	0.00 107.28	
1	(107.28) 143.04	
2	(250.32) 178.80	
3	(429.12) 214.20	
ba89.mpr: 4	[Rows]	HWC 1989, section 6.3
0	0.00 111.72	
1	(111.72) 148.92	
2	(260.64) 186.12	
3	(446.76) 222.96	
ba90.mpr: 4	[Rows]	Redbook, 1991 Edition, p. D4
0	0.00 117.24	
1	(117.24) 156.24	
2	(273.48) 195.24	
3	(468.72) 233.88	
ba91.mpr: 4	[Rows]	Redbook, 1991 Edition, p. D4
0	0.00 122.88	
1	(122.88) 163.68	
2	(286.56) 204.60	
3	(491.16) 245.16	
ba92.mpr: 4	[Rows]	Redbook, 1992 Edition, p. D4
0	0.00 128.40	
1	(128.40) 171.00	
2	(299.40) 213.84	
3	(513.24) 256.20	
ba93.mpr: 4	[Rows]	HWC 1993 Edition, section 6.3
0	0.00 130.92	
1	(130.92) 174.48	
2	(305.40) 218.16	
3	(523.56) 261.36	
ba94.mpr:	[Same]	Redbook, 1996 Edition, p. D6
ba95.mpr:	[Same]	Redbook, 1996 Edition, p. D6
ba96.mpr:	[Same]	Redbook, 1996 Edition, p. D6
ba97.mpr:	[Same]	Redbook, 1996 Edition, p. D6
ba98.mpr: 4	[Rows]	Not in effect
0	0.00 0.00	
1	(0.00) 0.00	
2	(0.00) 0.00	
3	(0.00) 0.00	

ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	[Same]	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	[Same]	Grown from ba04.mpr using CPI=1.020783

QFS Federal supplement per child 12-17 in Quebec configuration

DESCRIPTION

In Quebec, the provincial government pays a Family Allowance Supplement of this amount on behalf of each child aged 12 to 17.

Starting in 1998, this program is replaced by the Quebec Family Allowance tax Credit and is activated when QFATCOPT is set to 2.

See QFATCOPT for more details.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	95.40	-- Redbook, 1988 Edition, p. D2
ba89.mpr:	96.48	1.1% HWC 1989, section 6.3
ba90.mpr:	98.16	1.7% Redbook, 1991 Edition, p. D3
ba91.mpr:	99.96	1.8% Redbook, 1991 Edition, p. D3
ba92.mpr:	102.72	2.8% Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect

ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPIM3=1.001092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIM3=1.000000
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIM3=1.000000

QFTRA1 Quebec family tax reduction family type #1

DESCRIPTION

Contains the maximum Quebec tax reduction which will apply if the family is a married couple with dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	970.00	--	Quebec Income Tax 1988 - Attachment B(D) Line 541
ba89.mpr:	970.00	0.0%	Quebec Income Tax 1989 - Attachment B(D) Line 541
ba90.mpr:	1180.00	21.6%	Quebec Income Tax 1990 - Attachment B(D) Line 541
ba91.mpr:	1260.00	6.8%	Quebec Income Tax 1991 - Attachment B(D) Line 541
ba92.mpr:	1380.00	9.5%	Quebec Income Tax 1992 - Attachment B(D) Line 541
ba93.mpr:	1500.00	8.7%	Quebec Income Tax 1993 - Attachment B(D) & Line 541

ba94.mpr:	1500.00	0.0%	Quebec Income Tax 1994 - Attachment B(C) & Line 541
ba95.mpr:	1500.00	0.0%	Quebec Income Tax 1995 - Attachment B(B) & Line 541
ba96.mpr:	1500.00	0.0%	Quebec Income Tax 1996 - Attachment B(C) & Line 541
ba97.mpr:	1500.00	0.0%	Quebec Income Tax 1997 - Attachment B(C) & Line 541
ba98.mpr:	1500.00	0.0%	Quebec Income Tax 1998 - Attachment B(D) & Line 420
ba99.mpr:	1500.00	0.0%	Quebec Income Tax 1999 - Line 420 & Schedule B
ba00.mpr:	1500.00	0.0%	Quebec Income Tax 2000 - Line 420 & Schedule B
ba01.mpr:	1500.00	0.0%	Quebec Income Tax 2001 - Line 420 & Schedule B(D)
ba02.mpr:	1500.00	0.0%	Quebec Income Tax 2002 - Line 420 & Schedule B(D)
ba03.mpr:	1500.00	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	1500.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1500.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QFTRA2 Quebec family tax reduction family type #2

DESCRIPTION

Contains the maximum tax reduction which will apply if the family is a married couple with no dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Quebec Income Tax 1988 - Attachment B(D) Line 541
ba89.mpr:	0.00	-- Quebec Income Tax 1989 - Attachment B(D) Line 541

ba90.mpr:	0.00	--	Quebec Income Tax 1990 - Attachment B(D) Line 541
ba91.mpr:	0.00	--	Quebec Income Tax 1991 - Attachment B(D) Line 541
ba92.mpr:	0.00	--	Quebec Income Tax 1992 - Attachment B(D) Line 541
ba93.mpr:	0.00	--	Quebec Income Tax 1993 - Attachment B(D) Line 541
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Quebec Income Tax 2002 - Line 420 & Schedule B(D)
ba03.mpr:	0.00	--	Form TP-1015.3-v(2003-01))
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

QFTRA3 Quebec family tax reduction family type #3

DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult with dependant children.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	725.00	--	Quebec Income Tax 1988 - Attachment B(D) Line 541
ba89.mpr:	725.00	0.0%	Quebec Income Tax 1989 - Attachment B(D) Line 541
ba90.mpr:	925.00	27.6%	Quebec Income Tax 1990 - Attachment B(D) Line 541

ba91.mpr:	990.00	7.0%	Quebec Income Tax 1991 - Attachment B(D) Line 541
ba92.mpr:	1055.00	6.6%	Quebec Income Tax 1992 - Attachment B(D) Line 541
ba93.mpr:	1195.00	13.3%	Quebec Income Tax 1993 - Attachment B(D) & Line 541
ba94.mpr:	1195.00	0.0%	Quebec Income Tax 1994 - Attachment B(C) & Line 541
ba95.mpr:	1195.00	0.0%	Quebec Income Tax 1995 - Attachment B(B) & Line 541
ba96.mpr:	1195.00	0.0%	Quebec Income Tax 1996 - Attachment B(C) & Line 541
ba97.mpr:	1195.00	0.0%	Quebec Income Tax 1997 - Attachment B(C) & Line 541
ba98.mpr:	1195.00	0.0%	Quebec Income Tax 1998 - Attachment B(D) & Line 420
ba99.mpr:	1195.00	0.0%	Quebec Income Tax 1999 - Line 420 & Schedule B
ba00.mpr:	1195.00	0.0%	Quebec Income Tax 2000 - Line 420 & Schedule B
ba01.mpr:	1195.00	0.0%	Quebec Income Tax 2001 - Line 420 & Schedule B(D)
ba02.mpr:	1195.00	0.0%	Quebec Income Tax 2002 - Line 420 & Schedule B(D)
ba03.mpr:	1195.00	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	1195.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1195.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QFTRA4 Quebec family tax reduction family type #4

DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult living with dependant children and other family members.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	485.00	--	Quebec Income Tax 1988 - Attachment B(D) Line 541
ba89.mpr:	485.00	0.0%	Quebec Income Tax 1989 - Attachment B(D) Line 541
ba90.mpr:	710.00	46.4%	Quebec Income Tax 1990 - Attachment B(D) Line 541
ba91.mpr:	750.00	5.6%	Quebec Income Tax 1991 - Attachment B(D) Line 541
ba92.mpr:	850.00	13.3%	Quebec Income Tax 1992 - Attachment B(D) Line 541
ba93.mpr:	970.00	14.1%	Quebec Income Tax 1993 - Attachment B(D) & Line 541
ba94.mpr:	970.00	0.0%	Quebec Income Tax 1994 - Attachment B(C) & Line 541
ba95.mpr:	970.00	0.0%	Quebec Income Tax 1995 - Attachment B(B) & Line 541
ba96.mpr:	970.00	0.0%	Quebec Income Tax 1996 - Attachment B(C) & Line 541
ba97.mpr:	970.00	0.0%	Quebec Income Tax 1997 - Attachment B(C) & Line 541
ba98.mpr:	1195.00	23.2%	Quebec Income Tax 1998 - Attachment B(D) & Line 420
ba99.mpr:	1195.00	0.0%	Quebec Income Tax 1999 - Line 420 & Schedule B
ba00.mpr:	1195.00	0.0%	Quebec Income Tax 2000 - Line 420 & Schedule B
ba01.mpr:	1195.00	0.0%	Quebec Income Tax 2001 - Line 420 & Schedule B(D)
ba02.mpr:	1195.00	0.0%	Quebec Income Tax 2002 - Line 420 & Schedule B(D)
ba03.mpr:	1195.00	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	1195.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1195.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QFTRFLAG Quebec family tax reduction activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Family Tax Reduction is included in the

Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Family Tax Reduction is included, if set to 0, it is not.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Quebec Income Tax 1988 - Attachment B(D)
ba89.mpr: 1	--	Quebec Income Tax 1989 - Attachment B(D)
ba90.mpr: 1	--	Quebec Income Tax 1990 - Attachment B(D)
ba91.mpr: 1	--	Quebec Income Tax 1991 - Attachment B(D)
ba92.mpr: 1	--	Quebec Income Tax 1992 - Attachment B(D)
ba93.mpr: 1	--	Quebec Income Tax 1993 - Attachment B(D)
ba94.mpr: 1	--	Quebec Income Tax 1994 - Attachment B(C)
ba95.mpr: 1	--	Quebec Income Tax 1995 - Attachment B(C)
ba96.mpr: 1	--	Quebec Income Tax 1996 - Attachment B(C)
ba97.mpr: 1	--	Quebec Income Tax 1997 - Attachment B(C) & Line 541
ba98.mpr: 1	--	Quebec Income Tax 1998 - Attachment B(D) & Line 420
ba99.mpr: 1	--	Quebec Income Tax 1999 - Line 420 & Schedule B
ba00.mpr: 1	--	Quebec Income Tax 2000 - Line 420 & Schedule B
ba01.mpr: 1	--	Quebec Income Tax 2001 - Line 420 & Schedule B(D)
ba02.mpr: 1	--	Quebec Income Tax 2002 - Line 420 & Schedule B(D)
ba03.mpr: 1	--	Form TP-1015.3-v(2003-01))
ba04.mpr: 1	--	Copied from ba03.mpr
ba05.mpr: 1	--	Copied from ba04.mpr

QFTRRR Quebec family tax reduction reduction rate

DESCRIPTION

This rate is used to calculate the Quebec family tax reduction (imqftr) for Quebec provincial Income Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.04000	--	Quebec Income Tax 1988 - Attachment B(D) Line 542
ba89.mpr:	0.04000	0.0%	Quebec Income Tax 1989 - Attachment B(D) Line 542
ba90.mpr:	0.04000	0.0%	Quebec Income Tax 1990 - Attachment B(D) Line 542
ba91.mpr:	0.04000	0.0%	Quebec Income Tax 1991 - Attachment B(D) Line 542
ba92.mpr:	0.04000	0.0%	Quebec Income Tax 1992 - Attachment B(D) Line 542
ba93.mpr:	0.04000	0.0%	Quebec Income Tax 1993 - Attachment B(D) & Line 548
ba94.mpr:	0.04000	0.0%	Quebec Income Tax 1994 - Attachment B(C) & Line 550
ba95.mpr:	0.04000	0.0%	Quebec Income Tax 1995 - Attachment B(C) & Line 550
ba96.mpr:	0.04000	0.0%	Quebec Income Tax 1996 - Attachment B(C) & Line 550
ba97.mpr:	0.04700	17.5%	Quebec Income Tax 1997 - Attachment B(C) & Line 541
ba98.mpr:	0.06000	27.7%	Quebec Income Tax 1998 - Attachment B(D) & Line 420
ba99.mpr:	0.06000	0.0%	Quebec Income Tax 1999 - Line 420 & Schedule B
ba00.mpr:	0.05000	-16.7%	Quebec Income Tax 2000 - Line 420 & Schedule B
ba01.mpr:	0.03000	-40.0%	Quebec Income Tax 2001 - Line 420 & Schedule B(D)
ba02.mpr:	0.03000	0.0%	Quebec Income Tax 2002 - Line 420 & Schedule B(D)
ba03.mpr:	0.03000	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	0.03000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.03000	0.0%	Copied from ba04.mpr

DESCRIPTION

This is the rate used to calculate the Quebec tax credit for gifts and charitable donations that exceed QGIFTL1 when QGIFTHCR is equal to 1. For gifts and charitable donations up to QGIFTL1, the Quebec nominal tax credit rate (QNTCR) is used.

See also QGIFTL1, QGIFTOPT, imqchatc and QNTCR.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.25000	--	Quebec Income Tax 2000 - Work Chart & Line 389
ba01.mpr:	0.24500	-2.0%	Quebec Income Tax 2001 - Work Chart & Line 389
ba02.mpr:	0.24000	-2.0%	Quebec Income Tax 2002 - Work Chart & Line 389
ba03.mpr:	0.24000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.24000	0.0%	Copied from ba03.mpr

QGIFTFLG Quebec max to gifts to Federal/Province/Crown activation flag

DESCRIPTION

When set to zero, before 1998, gifts are not subject to a maximum. Starting in 1998, this parameter is set to 1 when charity and gifts were subject to the same maximum based on net income.

See also: imqchara, imqchatc, QGIFTOPT

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	1	-- Quebec Income Tax 1998
ba99.mpr:	1	-- Quebec Income Tax 1999
ba00.mpr:	1	-- Quebec Income Tax 2000
ba01.mpr:	1	-- Quebec Income Tax 2001
ba02.mpr:	1	-- Quebec Income Tax 2002
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr

ba05.mpr: 1 -- Copied from ba04.mpr

QGIFTHCR Quebec higher tax credit on large gifts activation flag

DESCRIPTION

When this parameter is set to 1, large gifts are subject to a higher tax credit rate. Beginning in 2000, there are two tax credit rates applied to gifts in Quebec. Allowable gifts up to QGIFTL1 use the QNTCR. The higher credit rate QGFTCR is applied to allowable gifts over QGIFTL1. The total value of the tax credit is imqchatc.

See also: imqchara, imqchatc, QGIFTOPT, QGIFTFLG.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Quebec Income Tax 2000 - Work Chart & Line 389
ba01.mpr:	1	-- Quebec Income Tax 2001 - Work Chart & Line 389
ba02.mpr:	1	-- Quebec Income Tax 2002 - Work Chart & Line 389

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

QGIFTL1 Quebec minimum gift limit subject to higher credit rate

DESCRIPTION

When QGIFTHCR is equal to 1, different tax credit rates are used depending on the size of the gift. The Quebec nominal tax credit rate (QNTCR) is used on the amount of gifts and charitable donations up to this limit. The tax credit rate for gifts and charitable donation above this amount will be QGFTCR.

See also QGFTCR, QGIFTOPT, imqchatc and QNTCR.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	2000.00	-- Quebec Income Tax 2000 - Work Chart & Line 389
ba01.mpr:	2000.00	0.0% Quebec Income Tax 2001 - Work Chart & Line 389

ba02.mpr:	2000.00	0.0%	Quebec Income Tax 2002 - Work Chart & Line 389
ba03.mpr:	2000.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	2000.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	2000.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QGIFTOPT Quebec gifts as tax credit

DESCRIPTION

When this parameter is set to 1, imqchara is calculated as a deduction of net income. Starting in 1993, the parameter is set to 2, and charity and gifts, imqchatc, are now tax credit. When QGIFTFLG is set to zero, before 1998, gifts are not subject to a maximum. Starting in 1998, QGIFTFLG is set to 1 when charity and gifts were subject to the same maximum based on net income.

See also: imqchara, imqchatc, QGIFTFLG

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Income Tax Return, 1988
ba89.mpr:	1	-- Income Tax Return, 1989
ba90.mpr:	1	-- Income Tax Return, 1990
ba91.mpr:	1	-- Income Tax Return, 1991
ba92.mpr:	1	-- Income Tax Return, 1992
ba93.mpr:	2	-- Income Tax Return, 1993
ba94.mpr:	2	-- Income Tax Return, 1994
ba95.mpr:	2	-- Income Tax Return, 1995
ba96.mpr:	2	-- Income Tax Return, 1996

ba97.mpr:	2	--	Income Tax Return, 1997
ba98.mpr:	2	--	Quebec Income Tax 1998
ba99.mpr:	2	--	Quebec Income Tax 1999
ba00.mpr:	2	--	Quebec Income Tax 2000
ba01.mpr:	2	--	Quebec Income Tax 2001
ba02.mpr:	2	--	Quebec Income Tax 2002
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.mpr

QHPTC Quebec Housing Parent Tax Credit

DESCRIPTION

This is the base level of the Quebec Home Parent Tax Credit (imqhptc). For more explanation see QHPTCFLG.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	440.00	--	Quebec Income Tax Return, line 458
ba93.mpr:	440.00	0.0%	Quebec Income Tax Return, Attachment N
ba94.mpr:	550.00	25.0%	Quebec Income Tax Return, Attachment K
ba95.mpr:	550.00	0.0%	Quebec Income Tax Return, Attachment H
ba96.mpr:	550.00	0.0%	Quebec Income Tax Return, Attachment H
ba97.mpr:	550.00	0.0%	Copy from 1996
ba98.mpr:	550.00	0.0%	Quebec Income Tax 1998 - Line 462
ba99.mpr:	550.00	0.0%	Quebec Income Tax 1999 - Line 462 & Schedule H

ba00.mpr:	550.00	0.0%	Quebec Income Tax 2000 - Line 462 & Schedule H
ba01.mpr:	550.00	0.0%	Quebec Income Tax 2001 - Line 462 & Schedule H
ba02.mpr:	550.00	0.0%	Quebec Income Tax 2002 - Line 462 & Schedule H
ba03.mpr:	550.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	550.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	550.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QHPTCFLG Quebec Housing Parent Tax Credit activation flag

DESCRIPTION

The calculation of the Quebec Home Parent Tax Credit (imqhptc) is activated by the flag QHTCFLG. The refundable credit started in 1992. The level of refundable credit is based on the duration of parent or grandparent stay in the economic family. The base level of the credit is QHPTC. A take-up rate QHPTCTC based on age of the potential parent assigns individuals with idefrh =3 as a parent according to SCF data. A take-up rate QHPTCTK based on employment income select the appropriate number of beneficiaries according to Portrait de la fiscalité des particuliers au Québec.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	1	-- Quebec Income Tax Return, line 458
ba93.mpr:	1	-- Quebec Income Tax Return, Attachement N
ba94.mpr:	1	-- Quebec Income Tax Return, Attachement K
ba95.mpr:	1	-- Quebec Income Tax Return, Attachement H
ba96.mpr:	1	-- Quebec Income Tax Return, Attachement H

ba97.mpr: 1 -- Copy from 1996
 ba98.mpr: 1 -- Quebec Income Tax 1998 - Line 462
 ba99.mpr: 1 -- Quebec Income Tax 1999 - Line 462 & Schedule H
 ba00.mpr: 1 -- Quebec Income Tax 2000 - Line 462 & Schedule H
 ba01.mpr: 1 -- Quebec Income Tax 2001 - Line 462 & Schedule H
 ba02.mpr: 1 -- Quebec Income Tax 2002 - Line 462 & Schedule H
 ba03.mpr: 1 -- Copied from ba02.mpr
 ba04.mpr: 1 -- Copied from ba03.mpr
 ba05.mpr: 1 -- Copied from ba04.mpr

QHPTCTC QHPTC take-up rate by age of elderly [age,rate]

DESCRIPTION

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

Beginning in 2001, this credit was extended to include aunt, uncle, great-uncle or great-aunt of the taxpayer of the taxpayer's spouse. The definition of "uncle" and "great-uncle" shall include the spouse of an aunt or great-aunt and vice versa for definition of "aunt" and "great-aunt".

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 5	[Rows]	Value based on SCF 1994
60	0.000 (0.0200)	
70	0.200 (0.0150)	
80	0.350 (0.0390)	
90	0.740 (-0.0740)	
100	0.000 (-0.0740)	

ba89.mpr:	[Same]	Value based on SCF 1994
ba90.mpr:	[Same]	Value based on SCF 1994
ba91.mpr:	[Same]	Value based on SCF 1994
ba92.mpr:	[Same]	Value based on SCF 1994
ba93.mpr:	[Same]	Value based on SCF 1994
ba94.mpr:	[Same]	Value based on SCF 1994
ba95.mpr:	[Same]	Value based on SCF 1994
ba96.mpr:	5 [Rows]	Value based on SCF 1996
	60 0.870	(-0.0010)
	70 0.860	(0.0000)
	80 0.860	(-0.0130)
	90 0.730	(0.0270)
	100 1.000	(0.0270)
ba97.mpr:	[Same]	Value based on SCF 1996
ba98.mpr:	[Same]	Value based on SCF 1996
ba99.mpr:	[Same]	Value based on SCF 1996
ba00.mpr:	5 [Rows]	Value based on SCF 1996
	60 0.870	(0.0010)
	70 0.880	(0.0060)
	80 0.940	(0.0060)
	90 1.000	(0.0000)
	100 1.000	(0.0000)
ba01.mpr:	[Same]	Value based on SCF 1996
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Value based on SCF 1996
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

QHPTCTK QHPTC take-up rate by income level [employment income,rate]

DESCRIPTION

This is a take-up rate based on employment income. It selects the appropriate number of beneficiaries according to Portrait de la fiscalité des particuliers au Québec.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 8	[Rows]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
0	0.039	(0.0000)
10000	0.218	(-0.0000)
20000	0.050	(0.0000)
30000	0.105	(-0.0000)
40000	0.004	(0.0001)
50000	0.508	(0.0000)
60000	1.000	(0.0000)
70000	1.000	(0.0000)
ba89.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba90.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba91.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba92.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba93.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba94.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba95.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1993
ba96.mpr: 8	[Rows]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1996
0	0.006	(0.0001)
5000	0.425	(-0.0000)
10000	0.182	(0.0000)
15000	0.199	(0.0000)
20000	0.282	(-0.0000)
25000	0.215	(-0.0000)
30000	0.025	(0.0001)
40000	0.545	(0.0001)
ba97.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1996
ba98.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1996

ba99.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1996
ba00.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1996
ba01.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1996
ba02.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1996
ba03.mpr:	[Same]	Value based on Portrait de la fiscalite des particuliers au Quebec, 1996
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

QHSC Quebec Health Services Fund Contribution table

DESCRIPTION

This table look-up parameter provides the schedule of payments for the Quebec Health Services Fund Contribution (imqhsfc). The first column of the table gives various levels of the health services fund net income. The second column gives the amount of the required contribution. The table is accessed using the lkup1 function which interpolates the lookup in the second column.

This income used to lookup an individual contribution is defined as:

imqjtot	Total Income
LESS	
idiemp	Wages and salaries
idivid * QHSCDIR	QHSDIR proportion of dividends
imioas * QHSOASFG	Optional exemption of OAS benefits
imoasr * QHSOASFG	OAS Repayments
imuibr	UI Repayments
iddalimo	Alimony Paid
idcarry	Carrying charges
imqiloss	Allowable investment losses

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0	0.000	
0 (0)	0.000	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr: 4	[Rows]	Quebec Income Tax 1993, Attachment F
5000 0	0.010	
20000 (150)	0.000	
40000 (150)	0.010	
125000 (1000)	0.000	
ba94.mpr:	[Same]	Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr:	[Same]	Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	[Same]	Quebec Income Tax 1996, Attachment F & Line 446
ba97.mpr:	[Same]	Quebec Income Tax 1997, Attachment F & Line 446
ba98.mpr:	[Same]	Quebec Income Tax 1998, Attachment F & Line 446
ba99.mpr:	[Same]	Quebec Income Tax 1999 - Line 446 & Schedule F
ba00.mpr: 4	[Rows]	Quebec Income Tax 2000 - Line 446 & Schedule F
11000 0	0.010	
26000 (150)	0.000	
40000 (150)	0.010	
125000 (1000)	0.000	
ba01.mpr:	[Same]	Quebec Income Tax 2001 - Line 446 & Schedule F
ba02.mpr: 4	[Rows]	Quebec Income Tax 2002 - Line 446 & Schedule F
11500 0	0.010	
26000 (145)	0.000	
40000 (145)	0.010	
125000 (995)	0.000	
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter is the proportion of dividend income which will be deducted from total income (imqitot) when determining net income for purposes of the Quebec Health Services Fund Contribution.

See also:

QHSC Quebec Health Services Fund Contribution table
QHSCFLAG Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.20000	-- Quebec Income Tax 1993, Attachment F
ba94.mpr:	0.20000	0.0% Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr:	0.20000	0.0% Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	0.20000	0.0% Quebec Income Tax 1996, Attachment F & Line 446
ba97.mpr:	0.20000	0.0% Quebec Income Tax 1997, Attachment F & Line 446
ba98.mpr:	0.20000	0.0% Quebec Income Tax 1998 - Line 446 and Schedule F
ba99.mpr:	0.20000	0.0% Quebec Income Tax 1999 - Line 446 & Schedule F
ba00.mpr:	0.20000	0.0% Quebec Income Tax 2000 - Line 446 & Schedule F
ba01.mpr:	0.20000	0.0% Quebec Income Tax 2001 - Line 446 & Schedule F
ba02.mpr:	0.20000	0.0% Quebec Income Tax 2002 - Line 446 & Schedule F

ba03.mpr: 0.20000 0.0% Copied from ba02.mpr
 ba04.mpr: 0.20000 0.0% Copied from ba03.mpr
 ba05.mpr: 0.20000 0.0% Copied from ba04.mpr

QHSCFLAG Quebec Health Services Fund Contribution calculation flag

DESCRIPTION

When this parameter is set to 1 the Quebec Health Services Fund contribution will be calculated and applied. When this parameter is set to 0 it will not be calculated.

See also:

QHSC Quebec Health Services Fund Contribution table
 QHSCDIR Quebec Health Services Fund Contribution Dividend inclusion rate
 QHSOASFG Quebec Health Services Fund Contribution OAS Deduction flag

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	Not in effect
ba89.mpr: 0	--	Not in effect
ba90.mpr: 0	--	Not in effect
ba91.mpr: 0	--	Not in effect
ba92.mpr: 0	--	Not in effect
ba93.mpr: 1	--	Quebec Income Tax 1993, Attachment F
ba94.mpr: 1	--	Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr: 1	--	Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr: 1	--	Quebec Income Tax 1996, Attachment F & Line 446
ba97.mpr: 1	--	Quebec Income Tax 1997, Attachment F & Line 446
ba98.mpr: 1	--	Quebec Income Tax 1998 - Line 446 and Schedule F
ba99.mpr: 1	--	Quebec Income Tax 1999 - Line 446 & Schedule F
ba00.mpr: 1	--	Quebec Income Tax 2000 - Line 446 & Schedule F

ba01.mpr: 1 -- Quebec Income Tax 2001 - Line 446 & Schedule F
 ba02.mpr: 1 -- Quebec Income Tax 2002 - Line 446 & Schedule F
 ba03.mpr: 1 -- Copied from ba02.mpr
 ba04.mpr: 1 -- Copied from ba03.mpr
 ba05.mpr: 1 -- Copied from ba04.mpr

QHSCI Quebec surtax first cut-in level

DESCRIPTION

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

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	5000.00	-- Quebec Income Tax 1993, Line 447
ba94.mpr:	5000.00	0.0% Quebec Income Tax 1994, Line 442
ba95.mpr:	5000.00	0.0% Quebec Income Tax 1995, Line 442
ba96.mpr:	5000.00	0.0% Quebec Income Tax 1996 - Line 442
ba97.mpr:	5000.00	0.0% Quebec Income Tax 1997 - Line 442
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect

ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

QHSCI2 Quebec surtax second cut-in level

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of QHSF2 applies.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	10000.00	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	10000.00	0.0%	Quebec Income Tax 1994, Line 442
ba95.mpr:	10000.00	0.0%	Quebec Income Tax 1995, Line 442
ba96.mpr:	10000.00	0.0%	Quebec Income Tax 1996 - Line 442
ba97.mpr:	10000.00	0.0%	Quebec Income Tax 1997 - Line 442
ba98.mpr:	0.00	--	Not in effect

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

QHSF Quebec surtax first level rate

DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.05000	-- Quebec Income Tax 1993, Line 447
ba94.mpr:	0.05000	0.0% Quebec Income Tax 1994, Line 442
ba95.mpr:	0.05000	0.0% Quebec Income Tax 1995, Line 442
ba96.mpr:	0.05000	0.0% Quebec Income Tax 1996 - Line 442
ba97.mpr:	0.05000	0.0% Quebec Income Tax 1997 - Line 442

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

QHSF2 Quebec surtax second level rate

DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI2.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.05000	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	0.05000	0.0%	Quebec Income Tax 1994, Line 442
ba95.mpr:	0.05000	0.0%	Quebec Income Tax 1995, Line 442
ba96.mpr:	0.05000	0.0%	Quebec Income Tax 1996 - Line 442

ba97.mpr:	0.05000	0.0%	Quebec Income Tax 1997 - Line 442
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

QHSOASFG Quebec Health Services Fund Contribution OAS Deduction flag

DESCRIPTION

When this parameter is set to 1 then OAS will not be included in income used to determine the Quebec Health Services Fund contribution.

See also:

QHSC	Quebec Health Services Fund Contribution table
QHSCFLAG	Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	1	-- Quebec Income Tax 1994, Attachment F & Line 446

ba95.mpr:	1	--	Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	1	--	Quebec Income Tax 1996, Attachment F & Line 446
ba97.mpr:	1	--	Quebec Income Tax 1997, Attachment F & Line 446
ba98.mpr:	1	--	Quebec Income Tax 1998 - Line 446 and Schedule F
ba99.mpr:	1	--	Quebec Income Tax 1999 - Line 446 & Schedule F
ba00.mpr:	1	--	Quebec Income Tax 2000 - Line 446 & Schedule F
ba01.mpr:	1	--	Quebec Income Tax 2001 - Line 446 & Schedule F
ba02.mpr:	1	--	Quebec Income Tax 2002 - Line 446 & Schedule F
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QITSFSEW Quebec improved tax system for self-employed worker activation flag

DESCRIPTION

When this parameter is set to 1, the improved tax system for self-employed workers is activated. This improved system was announced in the Quebec 2000 Budget to enable the increasing number of self-employed workers to benefit from the simplified tax form. When this parameter is set to 0, the difference between the flat amount provided under the simplified tax system and the maximum contribution to the CPP/QPP with respect to pensionable self-employed earnings would exclude a number of self-employed workers from the simplified tax system.

This system will standardize the tax treatment applicable to that part of the contribution paid by a worker in respect of pensionable self-employed earnings that could be equated with an employer's contribution, and refrain from excluding a growing number of self-employed workers from the simplified tax system. When activated, it will result in a conversion of QITSSEF of the tax credit granted in respect of amounts payable as contributions on pensionable self-employed earnings to the CPP/QPP into a deduction in the calculation of income. This new deduction will be applied to the calculation of income under the simplified tax system and to the income used to determine the contribution to the Health Services Fund payable by individuals.

See also: imqcppse, QITSSEF.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Quebec Income Tax 2000 - Line 217 & Line 445
ba01.mpr:	1	-- Quebec Income Tax 2001 - Line 217 & Line 445
ba02.mpr:	1	-- Quebec Income Tax 2002 - Line 217 & Line 445
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Quebec 2000-2001 Budget, p.10, additional information

QITSSEF Quebec percentage of self-employ CPP/QPP contributions to convert to deduction

DESCRIPTION

When QITSFSEW is activated (equal to 1), this parameter represents the proportion of the tax credit granted in respect of amounts payable as contributions on

pensionable self-employed earnings to the CPP/QPP that is to be converted into a deduction in the calculation of income. This new deduction will be applied to the calculation of income under the simplified tax system and to the income used to determine the contribution to the Health Services Fund payable by individuals. This system will standardize the tax treatment applicable to that part of the contribution paid by a worker in respect of pensionable self-employed earnings that could be equated with an employer's contribution, and refrain from excluding a growing number of self-employed workers from the simplified tax system.

See also: imqcppse, QITSFSEW.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.50000	-- Quebec Income Tax 2000 - Work Chart & Line 445
ba01.mpr:	0.50000	0.0% Quebec Income Tax 2001 - Line 217 & Line 445
ba02.mpr:	0.50000	0.0% Quebec Income Tax 2002 - Line 217 & Line 445
ba03.mpr:	0.50000	0.0% Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.50000	0.0% Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.50000	0.0% Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This amount is used to increase the Quebec total tax credits (imqtotc) for persons living alone.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	900.00	--	Quebec Income Tax 1988 - Line 362
ba89.mpr:	900.00	0.0%	Quebec Income Tax 1989 - Line 362
ba90.mpr:	940.00	4.4%	Quebec Income Tax 1990 - Line 362
ba91.mpr:	985.00	4.8%	Quebec Income Tax 1991 - Line 362
ba92.mpr:	1030.00	4.6%	Quebec Income Tax 1992 - Line 362
ba93.mpr:	1050.00	1.9%	Quebec Income Tax 1993 - Line 362
ba94.mpr:	1050.00	0.0%	Quebec Income Tax 1994 - Line 362
ba95.mpr:	1050.00	0.0%	Quebec Income Tax 1995 - Line 362
ba96.mpr:	1050.00	0.0%	Quebec Income Tax 1996, Attachment A(A) & Line 362
ba97.mpr:	1050.00	0.0%	Quebec Income Tax 1997, Attachment A(A) & Line 362
ba98.mpr:	1050.00	0.0%	Quebec Income Tax 1998, Attachment A(A) & Line 361
ba99.mpr:	1050.00	0.0%	Quebec Income Tax 1999 - Line 361 & Schedule B(B)
ba00.mpr:	1050.00	0.0%	Quebec Income Tax 2000 - Line 361 & Schedule B(B)
ba01.mpr:	1050.00	0.0%	Quebec Income Tax 2001 - Line 361 & Schedule B(B)

ba02.mpr:	1080.00	2.9%	Quebec Income Tax 2002 - Line 361 & Schedule B(B)
ba03.mpr:	1095.00	1.4%	Guide for Employers (TP-1015.g-v(2003-01))
ba04.mpr:	1116.15	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	1139.13	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QLAXPI Quebec living alone phase-in

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the living alone tax credit. It is used in 1996 to simulate the phase-in of the income testing of the living alone credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit “be subject to an income test which would target the assistance to low or modest incomes.” Individual living alone with incomes above the threshold of \$26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QLAXM, QLAXRR, and QLAXTD.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

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

ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.50	--	Quebec Income Tax Return, Calculation Grid
ba97.mpr:	1.00	100.0%	Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	--	No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	--	Not in effect. See QCALRFLG
ba00.mpr:	0.00	--	Not in effect. See QCALRFLG
ba01.mpr:	0.00	--	Not in effect. See QCALRFLG
ba02.mpr:	0.00	--	Not in effect. See QCALRFLG
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

QLAXRR Quebec living alone reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (QLAXTD) which will be deducted from the non-refundable living alone tax credit amount (QLAXM).

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit “be subject to an income test which would target the assistance to low or modest incomes.” Individual living alone with incomes above the threshold of \$26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqlatc, QLAXTD, QLAXPI.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.15	-- Quebec Income Tax Return, Calculation Grid
ba97.mpr:	0.15	0.0% Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	-- No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	-- Not in effect. See QCALRFLG
ba00.mpr:	0.00	-- Not in effect. See QCALRFLG
ba01.mpr:	0.00	-- Not in effect. See QCALRFLG
ba02.mpr:	0.00	-- Not in effect. See QCALRFLG
ba03.mpr:	0.00	-- Copied from ba02.mpr
ba04.mpr:	0.00	-- Copied from ba03.mpr
ba05.mpr:	0.00	-- Copied from ba04.mpr

QLAXTD Quebec living alone turn down

DESCRIPTION

Individual living alone will have its non-refundable living alone tax credit reduced if its net income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit “be subject to an income test which would target the assistance to low or modest incomes.” Individual living alone with incomes above the threshold of \$26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqlatc, QLAXRR, QLAXPI

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	26000.00	-- Quebec Income Tax Return, Calculation Grid
ba97.mpr:	26000.00	0.0% Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	-- No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	-- Not in effect. See QCALRFLG
ba00.mpr:	0.00	-- Not in effect. See QCALRFLG
ba01.mpr:	0.00	-- Not in effect. See QCALRFLG
ba02.mpr:	0.00	-- Not in effect. See QCALRFLG
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

QLPXM Quebec lone parent exemption/amount

DESCRIPTION

This amount is used to increase the dependent child tax credits (imqdctc) for lone parents.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1115.00	--	Quebec Income Tax 1988 - Attachment A & Line 367
ba89.mpr:	1115.00	0.0%	Quebec Income Tax 1989 - Attachment A & Line 367
ba90.mpr:	1165.00	4.5%	Quebec Income Tax 1990 - Attachment A & Line 367
ba91.mpr:	1220.00	4.7%	Quebec Income Tax 1991 - Attachment A & Line 367
ba92.mpr:	1275.00	4.5%	Quebec Income Tax 1992 - Attachment A & Line 367
ba93.mpr:	1300.00	2.0%	Quebec Income Tax 1993 - Attachment G & Line 367
ba94.mpr:	1300.00	0.0%	Quebec Income Tax 1994 - Attachment A & Line 367
ba95.mpr:	1300.00	0.0%	Quebec Income Tax 1995 - Attachment A(A) & Line 367
ba96.mpr:	1300.00	0.0%	Quebec Income Tax 1996, Attachment A(A) & Line 367
ba97.mpr:	1300.00	0.0%	Quebec Income Tax 1997 - Line 309
ba98.mpr:	1300.00	0.0%	Quebec Income Tax 1998, Attachment B(B) & Line 361
ba99.mpr:	1300.00	0.0%	Quebec Income Tax 1999 - Line 367 & Schedule A(A)
ba00.mpr:	1300.00	0.0%	Quebec Income Tax 2000 - Line 367 & Schedule A(A)
ba01.mpr:	1300.00	0.0%	Quebec Income Tax 2001 - Line 367 & Schedule A(A)
ba02.mpr:	1335.00	2.7%	Quebec Income Tax 2002 - Line 367 & Schedule A(A)
ba03.mpr:	1355.00	1.5%	Guide for Employers (TP-1015.g-v(2003-01))
ba04.mpr:	1381.17	1.9%	Grown from ba03.mpr using CPIQU=1.019312

ba05.mpr: 1409.61 2.1% Grown from ba04.mpr using CPIQU=1.020593

QLVCMAX Maximum Quebec labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Quebec labour sponsored funds tax credit (implvctc). The credit is derived as a proportion QLVCRF of the cost of the funds bought (idlbtbxg) up to a maximum value QLVCMAX.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	700.00	--	Quebec Income Tax Return, 1988, line 115
ba89.mpr:	700.00	0.0%	Quebec Income Tax Return, 1989, line 424
ba90.mpr:	700.00	0.0%	Quebec Income Tax Return, 1990, line 424
ba91.mpr:	700.00	0.0%	Quebec Income Tax Return, 1991, line 424
ba92.mpr:	1000.00	42.9%	Quebec Income Tax Return, 1992, line 424
ba93.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1993, line 424
ba94.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1994, line 424
ba95.mpr:	1000.00	0.0%	Quebec Income Tax Return, 1995, line 424
ba96.mpr:	525.00	-47.5%	Quebec Income Tax Return, 1996, line 424
ba97.mpr:	525.00	0.0%	Quebec Income Tax Return, 1997, line 424
ba98.mpr:	750.00	42.9%	Quebec Income Tax Return, 1998, line 424
ba99.mpr:	750.00	0.0%	Quebec Income Tax 1999 - Line 424
ba00.mpr:	750.00	0.0%	Quebec Income Tax 2000 - Line 424
ba01.mpr:	750.00	0.0%	Quebec Income Tax 2001 - Line 424
ba02.mpr:	750.00	0.0%	Quebec Income Tax 2002 - Line 424
ba03.mpr:	750.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	750.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	750.00	0.0%	Grown from ba04.mpr using NONE=1.0000

QLVCRT Percent of Quebec labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Quebec labour sponsored funds tax credit (implvctc). The credit is derived as a proportion QLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value QLVCMAX.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.20000	-- Quebec Income Tax Return, 1988, line 115
ba89.mpr:	0.20000	0.0% Quebec Income Tax Return, 1989, line 424
ba90.mpr:	0.20000	0.0% Quebec Income Tax Return, 1990, line 424
ba91.mpr:	0.20000	0.0% Quebec Income Tax Return, 1991, line 424
ba92.mpr:	0.20000	0.0% Quebec Income Tax Return, 1992, line 424
ba93.mpr:	0.20000	0.0% Quebec Income Tax Return, 1993, line 424
ba94.mpr:	0.20000	0.0% Quebec Income Tax Return, 1994, line 424
ba95.mpr:	0.20000	0.0% Quebec Income Tax Return, 1995, line 424
ba96.mpr:	0.15000	-25.0% Quebec Income Tax Return, 1996, line 424
ba97.mpr:	0.15000	0.0% Quebec Income Tax Return, 1997, line 424
ba98.mpr:	0.15000	0.0% Quebec Income Tax Return, 1998, line 424
ba99.mpr:	0.15000	0.0% Quebec Income Tax 1999 - Line 424
ba00.mpr:	0.15000	0.0% Quebec Income Tax 2000 - Line 424
ba01.mpr:	0.15000	0.0% Quebec Income Tax 2001 - Line 424
ba02.mpr:	0.15000	0.0% Quebec Income Tax 2002 - Line 424
ba03.mpr:	0.15000	0.0% Copied from ba02.mpr
ba04.mpr:	0.15000	0.0% Copied from ba03.mpr
ba05.mpr:	0.15000	0.0% Copied from ba04.mpr

DESCRIPTION

This value is used to adjust the Disability Amount for blind persons or persons confined to a wheelchair. This may also be deducted on behalf of a spouse or dependants.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	2200.00	--	Quebec Income Tax 1988 - Line 376
ba89.mpr:	2200.00	0.0%	Quebec Income Tax 1989 - Line 376
ba90.mpr:	2200.00	0.0%	Quebec Income Tax 1990 - Line 376
ba91.mpr:	2200.00	0.0%	Quebec Income Tax 1991 - Line 376
ba92.mpr:	2200.00	0.0%	Quebec Income Tax 1992 - Line 376
ba93.mpr:	2200.00	0.0%	Quebec Income Tax 1993 - Line 376
ba94.mpr:	2200.00	0.0%	Quebec Income Tax 1994 - Line 376
ba95.mpr:	2200.00	0.0%	Quebec Income Tax 1995 - Line 376
ba96.mpr:	2200.00	0.0%	Quebec Income Tax 1996 - Line 376
ba97.mpr:	2200.00	0.0%	Quebec Income Tax 1997 - Line 376
ba98.mpr:	2200.00	0.0%	Quebec Income Tax 1998 - Line 376
ba99.mpr:	2200.00	0.0%	Quebec Income Tax 1999 - Line 376
ba00.mpr:	2200.00	0.0%	Quebec Income Tax 2000 - Line 376
ba01.mpr:	2200.00	0.0%	Quebec Income Tax 2001 - Line 376
ba02.mpr:	2200.00	0.0%	Quebec Income Tax 2002 - Line 376
ba03.mpr:	2200.00	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	2200.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	2200.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This parameter is the maximum allowable portion of medical expenses in Quebec that can be claimed.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1500.00	-- Quebec Income Tax, 1988
ba89.mpr:	1517.00	1.1% Quebec Income Tax, 1989
ba90.mpr:	1542.00	1.6% Quebec Income Tax, 1990
ba91.mpr:	1570.00	1.8% Quebec Income Tax, 1991
ba92.mpr:	1614.00	2.8% Quebec Income Tax, 1992
ba93.mpr:	1614.00	0.0% Quebec Income Tax 1993 - Line 379
ba94.mpr:	1614.00	0.0% Quebec Income Tax 1994 - Line 379
ba95.mpr:	1614.00	0.0% Quebec Income Tax 1995 - Line 380
ba96.mpr:	1614.00	0.0% Quebec Income Tax 1996 - Line 380
ba97.mpr:	0.00	-- Quebec Income Tax Return, Calculation Grid
ba98.mpr:	0.00	-- Quebec Income Tax Return, Calculation Grid
ba99.mpr:	0.00	-- Quebec Income Tax 1999 - Calculation Grid
ba00.mpr:	0.00	-- Quebec Income Tax 2000 - Calculation Grid
ba01.mpr:	0.00	-- Quebec Income Tax 2001 - Line 381 & Schedule B(C)
ba02.mpr:	0.00	-- Quebec Income Tax 2002 - Line 381 & Schedule B(C)
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This parameter is the percentage applied to net income that must be exceeded when claiming a portion of Quebec medical expenses.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.03000	-- Quebec Income Tax, 1988
ba89.mpr:	0.03000	0.0% Quebec Income Tax, 1989
ba90.mpr:	0.03000	0.0% Quebec Income Tax, 1990
ba91.mpr:	0.03000	0.0% Quebec Income Tax, 1991
ba92.mpr:	0.03000	0.0% Quebec Income Tax, 1992
ba93.mpr:	0.03000	0.0% Quebec Income Tax 1993 - Line 379
ba94.mpr:	0.03000	0.0% Quebec Income Tax 1994 - Line 379
ba95.mpr:	0.03000	0.0% Quebec Income Tax 1995 - Line 380
ba96.mpr:	0.03000	0.0% Quebec Income Tax 1996 - Line 380
ba97.mpr:	0.03000	0.0% Quebec Income Tax 1997 - Line 380
ba98.mpr:	0.03000	0.0% Quebec Income Tax 1998 - Line 381
ba99.mpr:	0.03000	0.0% Quebec Income Tax 1999 - Line 381
ba00.mpr:	0.03000	0.0% Quebec Income Tax 2000 - Line 381
ba01.mpr:	0.03000	0.0% Quebec Income Tax 2001 - Line 381
ba02.mpr:	0.03000	0.0% Quebec Income Tax 2002 - Line 381 & Schedule B(C)
ba03.mpr:	0.03000	0.0% Copied from ba02.mpr
ba04.mpr:	0.03000	0.0% Copied from ba03.mpr
ba05.mpr:	0.03000	0.0% Copied from ba04.mpr

DESCRIPTION

This parameter defines the income definition to be used in the calculation of Quebec medical expenses (imqmeda) and refundable tax credit for medical expenses (imqmedrc).

When assigned to 1, the income test is based on the net income of the individual and the net income of the spouse, if applicable. When assigned to 2, the income test is based as the total income (imqitot) less idrpp, idrrsp and imqccpse (when QITSFSEW is set to 1).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Not in effect
ba89.mpr: 1	--	Not in effect
ba90.mpr: 1	--	Not in effect
ba91.mpr: 1	--	Not in effect
ba92.mpr: 1	--	Not in effect
ba93.mpr: 1	--	Not in effect
ba94.mpr: 1	--	Not in effect
ba95.mpr: 1	--	Not in effect
ba96.mpr: 1	--	Not in effect
ba97.mpr: 1	--	Quebec Income Tax 1997 - Line 381 & Line 456
ba98.mpr: 2	--	Quebec Income Tax 1998 - Schedule B
ba99.mpr: 2	--	Quebec Income Tax 1999 - Schedule B
ba00.mpr: 2	--	Quebec Income Tax 2000 - Schedule B

ba01.mpr:	2	--	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	2	--	Quebec Income Tax 2002 - Line 462 & Schedule B
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.mpr

QMEDOPT Quebec Medical Tax Credit option

DESCRIPTION

When this parameter is set to 1, the medical expense tax credit is based on individual net income and subject to the limitation of QMEDALL; when set to 2, starting in 1997, it is subject to the family income with no limitation and is allocated to the spouse with the highest net income.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax Return
ba89.mpr:	1	-- Quebec Income Tax Return
ba90.mpr:	1	-- Quebec Income Tax Return
ba91.mpr:	1	-- Quebec Income Tax Return
ba92.mpr:	1	-- Quebec Income Tax Return
ba93.mpr:	1	-- Quebec Income Tax Return
ba94.mpr:	1	-- Quebec Income Tax Return
ba95.mpr:	1	-- Quebec Income Tax Return
ba96.mpr:	1	-- Quebec Income Tax Return
ba97.mpr:	2	-- Quebec Income Tax Return
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION

ba02.mpr: 2 -- OPTION
 ba03.mpr: 2 -- Copied from ba02.mpr
 ba04.mpr: 2 -- Copied from ba03.mpr
 ba05.mpr: 2 -- Copied from ba04.mpr

QMEDRATE Proportion of expenses allowed for refundable tax credit for medical expenses

DESCRIPTION

The maximum proportion of eligible medical expenses (imqmeda) which are eligible for the Quebec refundable tax credit for medical expenses (imqmedrc).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.25000	-- Quebec Income Tax 1997 - Line 456
ba98.mpr:	0.25000	0.0% Quebec Income Tax 1998 - Line 462 & Schedule B
ba99.mpr:	0.25000	0.0% Quebec Income Tax 1999 - Line 462 & Schedule B
ba00.mpr:	0.25000	0.0% Quebec Income Tax 2000 - Line 462 & Schedule B
ba01.mpr:	0.25000	0.0% Quebec Income Tax 2001 - Line 462 & Schedule B(C)

ba02.mpr:	0.25000	0.0%	Quebec Income Tax 2002 - Line 462 & Schedule B(C)
ba03.mpr:	0.25000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.25000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.25000	0.0%	Copied from ba04.mpr

QMEDRMX Maximum expenses allowed for Que. refundable tax credit for medical expenses

DESCRIPTION

The maximum size of the Quebec refundable tax credit for medical expenses (imqmedrc).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	500.00	-- Quebec Income Tax 1997 - Line 456
ba98.mpr:	500.00	0.0% Quebec Income Tax 1998 - Line 462 & Schedule B
ba99.mpr:	500.00	0.0% Quebec Income Tax 1999 - Line 462 & Schedule B
ba00.mpr:	500.00	0.0% Quebec Income Tax 2000 - Line 462 & Schedule B
ba01.mpr:	500.00	0.0% Quebec Income Tax 2001 - Line 462 & Schedule B(C)

ba02.mpr:	515.00	3.0%	Quebec Income Tax 2002 - Line 462 & Schedule B(C)
ba03.mpr:	531.05	3.1%	Grown from ba02.mpr using CPIQU=1.031169
ba04.mpr:	541.31	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	552.46	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QMEDRMIN Minimum earnings for Quebec refundable tax credit for medical expenses

DESCRIPTION

If employment earnings are less than this parameter, then a person is eligible to apply for the Quebec refundable tax credit for medical expenses (imqmedrc). Earnings are calculated as employment income (idiemp) plus self-employment income (idisenf + idisefm) minus registered pension plan deduction (idrpp) minus annual union, professional, or like dues (iddues) minus other employment expenses (idalexp).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	2500.00	--	Quebec Income Tax 1997 - Line 456
ba98.mpr:	2500.00	0.0%	Quebec Income Tax 1998 - Line 462 & Schedule B

ba99.mpr:	2500.00	0.0%	Quebec Income Tax 1999 - Line 462 & Schedule B
ba00.mpr:	2500.00	0.0%	Quebec Income Tax 2000 - Line 462 & Schedule B
ba01.mpr:	2500.00	0.0%	Quebec Income Tax 2001 - Line 462 & Schedule B(C)
ba02.mpr:	2500.00	0.0%	Quebec Income Tax 2002 - Line 462 & Schedule B(C)
ba03.mpr:	2500.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	2500.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	2500.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QMEDRRR Reduction rate for the Que. refundable tax credit for medical expenses

DESCRIPTION

The Quebec refundable tax credit for medical expenses (imqmedrc) is reduced by QMEDRRR percent of net family income in excess of QMEDRTD.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.05000	-- Quebec Income Tax 1997 - Line 456
ba98.mpr:	0.05000	0.0% Quebec Income Tax 1998 - Line 462 & Schedule B

ba99.mpr:	0.05000	0.0%	Quebec Income Tax 1999 - Line 462 & Schedule B
ba00.mpr:	0.05000	0.0%	Quebec Income Tax 2000 - Line 462 & Schedule B
ba01.mpr:	0.05000	0.0%	Quebec Income Tax 2001 - Line 462 & Schedule B(C)
ba02.mpr:	0.05000	0.0%	Quebec Income Tax 2002 - Line 462 & Schedule B(C)
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

QMEDRTD Turndown level for Que. refundable tax credit for medical expenses

DESCRIPTION

The Quebec refundable tax credit for medical expenses (imqmedrc) is reduced by QMEDRRR percent of net family income in excess of this amount.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	17500.00	--	Quebec Income Tax 1997 - Line 456
ba98.mpr:	17500.00	0.0%	Quebec Income Tax 1998 - Line 462 & Schedule B
ba99.mpr:	17500.00	0.0%	Quebec Income Tax 1999 - Line 462 & Schedule B

ba00.mpr:	17500.00	0.0%	Quebec Income Tax 2000 - Line 462 & Schedule B
ba01.mpr:	17500.00	0.0%	Quebec Income Tax 2001 - Line 462 & Schedule B(C)
ba02.mpr:	17970.00	2.7%	Quebec Income Tax 2002 - Line 462 & Schedule B(C)
ba03.mpr:	18530.11	3.1%	Grown from ba02.mpr using CPIQU=1.031169
ba04.mpr:	18887.96	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	19276.92	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QMRTCFLG Quebec refundable tax credits for medical expenses activation flag

DESCRIPTION

When QMRTCFLG is assigned to 1, the Quebec refundable tax credit for medical expenses (imqmedrc) is calculated for persons aged 18 and over who had employment related earnings greater than QMEDRMIN. The maximum refundable credit will be the lesser of QMEDRMAX and QMEDRATE percent of eligible medical expenses (imqmeda). It is reduced by QMEDRRR percent of net family income in excess of QMEDRTD.

When QMRTCFLG is assigned to 0, the calculation of the Quebec refundable tax credit for medical expenses is suppressed.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect

ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Quebec Income Tax 1997 - Line 456
ba98.mpr:	1	--	Quebec Income Tax 1998 - Line 462 & Schedule B
ba99.mpr:	1	--	Quebec Income Tax 1999 - Line 462 & Schedule B
ba00.mpr:	1	--	Quebec Income Tax 2000 - Line 462 & Schedule B
ba01.mpr:	1	--	Quebec Income Tax 2001 - Line 462 & Schedule B(C)
ba02.mpr:	1	--	Quebec Income Tax 2002 - Line 462 & Schedule B(C)
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QMXM Quebec married exemption/amount

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all married filers are eligible to claim this amount as a credit on behalf of a dependent spouse or, in the absence of a spouse, of a dependent child.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	5280.00	-- Quebec Income Tax 1988 - Line 364
ba89.mpr:	5280.00	0.0% Quebec Income Tax 1989 - Line 364
ba90.mpr:	5280.00	0.0% Quebec Income Tax 1990 - Line 364
ba91.mpr:	5530.00	4.7% Quebec Income Tax 1991 - Line 364
ba92.mpr:	5780.00	4.5% Quebec Income Tax 1992 - Line 364
ba93.mpr:	5900.00	2.1% Quebec Income Tax 1993 - Line 364

ba94.mpr:	5900.00	0.0%	Quebec Income Tax 1994 - Line 364
ba95.mpr:	5900.00	0.0%	Quebec Income Tax 1995 - Line 364
ba96.mpr:	5900.00	0.0%	Quebec Income Tax 1996 - Line 364
ba97.mpr:	5900.00	0.0%	Quebec Income Tax 1997 - Line 364
ba98.mpr:	5900.00	0.0%	Quebec Income Tax 1998 - Line 364
ba99.mpr:	5900.00	0.0%	Quebec Income Tax 1999 - Line 362
ba00.mpr:	5900.00	0.0%	Quebec Income Tax 2000 - Line 362
ba01.mpr:	5900.00	0.0%	Quebec Income Tax 2001 - Line 362
ba02.mpr:	6060.00	2.7%	Quebec Income Tax 2002 - Line 362
ba03.mpr:	0.00	--	Quebec 2002-03 Budget Supplement - page 2
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPIQU=1.020593

QNBFA Quebec newborn family allowance [parity,age]

DESCRIPTION

The Quebec Newborn Family Allowance program began in 1988. The rows in this parameter correspond to the rank of the child in the family in increasing order. The columns correspond to the age of the child. The value of each cell represents the dollar value of the benefits. The parameter is effective only when QNBFAFLAG is set to 1.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Source
ba88.mpr:	4	[Rows] HWC 1989 Edition, section 6.3
500.00	0.00	0.00 0.00 0.00
500.00	0.00	0.00 0.00 0.00
1500.00	0.00	0.00 0.00 0.00
1500.00	0.00	0.00 0.00 0.00
ba89.mpr:	4	[Rows] Quebec Budget, 1990
500.00	0.00	0.00 0.00 0.00
500.00	0.00	0.00 0.00 0.00
1500.00	1500.00	0.00 0.00 0.00
1500.00	1500.00	0.00 0.00 0.00
ba90.mpr:	4	[Rows] Quebec Budget, 1990
500.00	0.00	0.00 0.00 0.00
500.00	500.00	0.00 0.00 0.00
1500.00	1500.00	0.00 0.00 0.00
1500.00	1500.00	0.00 0.00 0.00
ba91.mpr:	4	[Rows] HWC 1991 Edition, section 6.3
500.00	0.00	0.00 0.00 0.00
500.00	500.00	0.00 0.00 0.00
1500.00	1500.00	1500.00 0.00 0.00
1500.00	1500.00	1500.00 0.00 0.00
ba92.mpr:	4	[Rows] NHW 1992 Edition, section 6.3
500.00	0.00	0.00 0.00 0.00
500.00	500.00	0.00 0.00 0.00
1600.00	1500.00	1500.00 0.00 0.00
1600.00	1500.00	1500.00 0.00 0.00
ba93.mpr:	4	[Rows] HWC 1993 Edition, section 6.3
500.00	0.00	0.00 0.00 0.00
500.00	500.00	0.00 0.00 0.00
1600.00	1600.00	1500.00 1500.00 0.00
1600.00	1600.00	1500.00 1500.00 0.00
ba94.mpr:	4	[Rows] Redbook, 1996 Edition, p. D6
500.00	0.00	0.00 0.00 0.00
500.00	500.00	0.00 0.00 0.00
1600.00	1600.00	1600.00 1500.00 0.00
1600.00	1600.00	1600.00 1500.00 0.00
ba95.mpr:	4	[Rows] Redbook, 1996 Edition, p. D6
500.00	0.00	0.00 0.00 0.00
500.00	500.00	0.00 0.00 0.00
1600.00	1600.00	1600.00 1600.00 0.00

	1600.00	1600.00	1600.00	1600.00	0.00
ba96.mpr:	4	[Rows]	Redbook, 1996 Edition, p. D6		
	500.00	0.00	0.00	0.00	0.00
	500.00	500.00	0.00	0.00	0.00
	1600.00	1600.00	1600.00	1600.00	1600.00
	1600.00	1600.00	1600.00	1600.00	1600.00
ba97.mpr:		[Same]	Nouvelles dispositions de la Politique Familiale, 1997		
ba98.mpr:	4	[Rows]	Nouvelles dispositions de la Politique Familiale, 1997		
	0.00	0.00	0.00	0.00	0.00
	0.00	500.00	0.00	0.00	0.00
	0.00	1600.00	1600.00	1600.00	1600.00
	0.00	1600.00	1600.00	1600.00	1600.00
ba99.mpr:	4	[Rows]	Nouvelles dispositions de la Politique Familiale, 1997		
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	1600.00	1600.00	1600.00
	0.00	0.00	1600.00	1600.00	1600.00
ba00.mpr:	4	[Rows]	Nouvelles dispositions de la Politique Familiale, 1997		
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	1600.00	1600.00
	0.00	0.00	0.00	1600.00	1600.00
ba01.mpr:	4	[Rows]	Nouvelles dispositions de la Politique Familiale, 1997		
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	1600.00
	0.00	0.00	0.00	0.00	1600.00
ba02.mpr:	4	[Rows]	Not in effect		
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
ba03.mpr:		[Same]	Grown from ba02.mpr using DEFAULT=1.0000		
ba04.mpr:		[Same]	Grown from ba03.mpr using DEFAULT=1.0000		
ba05.mpr:		[Same]	Grown from ba04.mpr using DEFAULT=1.0000		

QNBFAFLAG Quebec newborn family allowance flag

DESCRIPTION

When QNBFAFLAG is set to one the Quebec Newborn allowance is implemented. The benefits are set according to the rank of the newborn in the family, at the birth time. Observed rank can be different from the allocation rank, the opportunity of increasing the rank is set with the flag QNBRFLAG.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	HWC 1989 Edition, section 6.3
ba89.mpr: 1	--	Quebec Budget, 1990
ba90.mpr: 1	--	Quebec Budget, 1990
ba91.mpr: 1	--	Quebec Budget, 1990
ba92.mpr: 1	--	Quebec Budget, 1990
ba93.mpr: 1	--	FLAG
ba94.mpr: 1	--	FLAG
ba95.mpr: 1	--	FLAG
ba96.mpr: 1	--	FLAG
ba97.mpr: 1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba98.mpr: 1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba99.mpr: 1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba00.mpr: 1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba01.mpr: 1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba02.mpr: 0	--	Not in effect
ba03.mpr: 0	--	Copied from ba02.mpr
ba04.mpr: 0	--	Copied from ba03.mpr
ba05.mpr: 0	--	Copied from ba04.mpr

DESCRIPTION

This parameter activates the phase out of the Quebec Newborn Family Allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. As a result, this program will progressively disappear until the year 2002. Any child whose age is equal to the difference between TARGETYEAR and QNBPOYR, and whose month of birth is greater than September, which is determined by comparing a random number to QNBPOPYR, would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba98.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba99.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba00.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba01.mpr:	1	--	Nouvelles dispositions de la Politique Familiale, 1997
ba02.mpr:	0	--	Not in effect

ba03.mpr: 0 -- Copied from ba02.mpr
 ba04.mpr: 0 -- Copied from ba03.mpr
 ba05.mpr: 0 -- Copied from ba04.mpr

QNBPOPYR Quebec newborn family allowance phase-out year proportion

DESCRIPTION

This parameter represents the proportion of the phase out year of the Quebec Newborn Family Allowance where children would still be eligible for the allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. The phase out is activated by QNBPOFLAG. Any child whose age is equal to the difference between TARGETYEAR and QNBPOYR, and whose month of birth is greater than September (if a random number is greater than this parameter), would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.75000	-- Nouvelles dispositions de la Politique Familiale, 1997

ba98.mpr:	0.75000	0.0%	Nouvelles dispositions de la Politique Familiale, 1997
ba99.mpr:	0.75000	0.0%	Nouvelles dispositions de la Politique Familiale, 1997
ba00.mpr:	0.75000	0.0%	Nouvelles dispositions de la Politique Familiale, 1997
ba01.mpr:	0.75000	0.0%	Nouvelles dispositions de la Politique Familiale, 1997
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

QNBPOYR Quebec newborn family allowance phase out year

DESCRIPTION

This parameter represents the phase out year of the Quebec Newborn Family Allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. The phase out is activated by QNBPOFLAG. Any child whose age is equal to the difference between TARGETYEAR and this parameter, and whose month of birth is greater than September, which is determined by comparing a random number to QNBPOPYR, would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect

ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba98.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba99.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba00.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba01.mpr:	1997	--	Nouvelles dispositions de la Politique Familiale, 1997
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

QNBFLAG Quebec newborn family random increase of child rank

DESCRIPTION

When QNBFLAG is set to one then rank of children in a family of age 1 and 2 is randomly increase to reflect the rank structure observed by the Régie des rentes du Québec. When the rank is increase, rank of older children is also increased.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

QNCBSFT1 Quebec social assistance NCBS flow-through amount for first child

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the first eligible child.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- HRDC Income Support Policy Group
ba00.mpr:	0.00	-- HRDC Income Support Policy Group
ba01.mpr:	0.00	-- HRDC Income Support Policy Group
ba02.mpr:	0.00	-- HRDC Income Support Policy Group
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

QNCBSFT2 Quebec social assistance NCBS flow-through amount for second child

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the second eligible child.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- HRDC Income Support Policy Group
ba00.mpr:	0.00	-- HRDC Income Support Policy Group
ba01.mpr:	0.00	-- HRDC Income Support Policy Group
ba02.mpr:	0.00	-- HRDC Income Support Policy Group
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

QNCBSFT3 Quebec social assistance NCBS flow-through amount for third (or more) child

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the third and additional children.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	HRDC Income Support Policy Group
ba00.mpr:	0.00	--	HRDC Income Support Policy Group
ba01.mpr:	0.00	--	HRDC Income Support Policy Group
ba02.mpr:	0.00	--	HRDC Income Support Policy Group

ba03.mpr: 0.00 -- Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: 0.00 -- Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: 0.00 -- Grown from ba04.mpr using NONE=1.0000

QNFSDDED Quebec deduction of net federal supplements (SPA and GIS) from net income flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	1	-- Quebec Income Tax - Line 296
ba95.mpr:	1	-- Quebec Income Tax - Line 296
ba96.mpr:	1	-- Quebec Income Tax - Line 295
ba97.mpr:	1	-- Quebec Income Tax - Line 295

ba98.mpr:	1	--	Quebec Income Tax - Line 295
ba99.mpr:	1	--	Quebec Income Tax - Line 295
ba00.mpr:	1	--	Quebec Income Tax 2000 - Line 295
ba01.mpr:	1	--	Quebec Income Tax 2001 - Line 295
ba02.mpr:	1	--	Quebec Income Tax 2002 - Line 295
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QNORTHDED Quebec northern deductions - 0=for taxable income, 1=for net income

DESCRIPTION

This parameter determines where the deduction for residents of designated remote areas (idnorth) is to be applied. When set to 0, this deduction is added to imqdedfn, the deductions used in the calculation of taxable income. Beginning in 2003, this parameter is set to 1, and this deduction is added to imqdedft, deductions used to calculate net income.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Quebec Income Tax 1988 - Line 294
ba89.mpr:	0	-- Quebec Income Tax 1989 - Line 294
ba90.mpr:	0	-- Quebec Income Tax 1990 - Line 294
ba91.mpr:	0	-- Quebec Income Tax 1991 - Line 294
ba92.mpr:	0	-- Quebec Income Tax 1992 - Line 294
ba93.mpr:	0	-- Quebec Income Tax 1993 - Line 294
ba94.mpr:	0	-- Quebec Income Tax 1994 - Line 294

ba95.mpr:	0	--	Quebec Income Tax 1995 - Line 294
ba96.mpr:	0	--	Quebec Income Tax 1996 - Line 294
ba97.mpr:	0	--	Quebec Income Tax 1997 - Line 294
ba98.mpr:	0	--	Quebec Income Tax 1998 - Line 294
ba99.mpr:	0	--	Quebec Income Tax 1999 - Line 294
ba00.mpr:	0	--	Quebec Income Tax 2000 - Line 294
ba01.mpr:	0	--	Quebec Income Tax 2001 - Line 294
ba02.mpr:	0	--	Quebec Income Tax 2002 - Line 294
ba03.mpr:	1	--	Quebec 2002-03 Budget Supplement - page 13
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QNTCR Quebec nominal tax credit rate

DESCRIPTION

This is the rate used to calculate the Quebec total tax credits (imqtottc) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.20000	-- Quebec Income Tax 1988 - Line 386
ba89.mpr:	0.20000	0.0% Quebec Income Tax 1989 - Line 399
ba90.mpr:	0.20000	0.0% Quebec Income Tax 1990 - Line 396
ba91.mpr:	0.20000	0.0% Quebec Income Tax 1991 - Line 396
ba92.mpr:	0.20000	0.0% Quebec Income Tax 1992 - Line 396
ba93.mpr:	0.20000	0.0% Quebec Income Tax 1993 - Line 396

ba94.mpr:	0.20000	0.0%	Quebec Income Tax 1994 - Line 396
ba95.mpr:	0.20000	0.0%	Quebec Income Tax 1995 - Line 396
ba96.mpr:	0.20000	0.0%	Quebec Income Tax 1996 - Line 396
ba97.mpr:	0.20000	0.0%	Quebec Income Tax 1997 - Line 396
ba98.mpr:	0.23000	15.0%	Quebec Income Tax 1998 - Line 396
ba99.mpr:	0.23000	0.0%	Quebec Income Tax 1999 - Line 396
ba00.mpr:	0.22000	-4.3%	Quebec Income Tax 2000 - Line 396
ba01.mpr:	0.20750	-5.7%	Quebec Income Tax 2001 - Line 396
ba02.mpr:	0.20000	-3.6%	Quebec Income Tax 2002 - Line 396
ba03.mpr:	0.20000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.20000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.20000	0.0%	Copied from ba04.mpr

QPCOPT Quebec political contribution option

DESCRIPTION

When set to 1, the calculation of the political contribution credit is based on a single rate, QPTC. When set to 2, the credit varies with the level of political contribution, QPCTR.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPTCBEN, QPCTR

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1	--	Income Tax Return, 1988

ba89.mpr:	1	--	Income Tax Return, 1989
ba90.mpr:	1	--	Income Tax Return, 1990
ba91.mpr:	1	--	Income Tax Return, 1991
ba92.mpr:	1	--	Income Tax Return, 1992
ba93.mpr:	1	--	Income Tax Return, 1993
ba94.mpr:	1	--	Income Tax Return, 1994
ba95.mpr:	2	--	Income Tax Return, 1995
ba96.mpr:	2	--	Income Tax Return, 1996
ba97.mpr:	2	--	Income Tax Return, 1997
ba98.mpr:	2	--	Quebec Income Tax 1998 - Work Chart & Line 414
ba99.mpr:	2	--	Quebec Income Tax 1999 - Work Chart & Line 414
ba00.mpr:	2	--	Quebec Income Tax 2000 - Work Chart & Line 414
ba01.mpr:	1	--	Quebec Income Tax 2001 - Work Chart & Line 414
ba02.mpr:	1	--	Quebec Income Tax 2002 - Work Chart & Line 414
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QPCTR Quebec political contribution tax rates

DESCRIPTION

This is the table of the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit when QPCOPT is set to 2.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPTCBEN, QPCOPT

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr: 2	[Rows]	Income Tax Return, 1995
0 0.750	(-0.0013)	
200 0.500	(-0.0013)	
ba96.mpr:	[Same]	Income Tax Return, 1996
ba97.mpr:	[Same]	Income Tax Return, 1997
ba98.mpr:	[Same]	Quebec Income Tax 1998 - Work Chart & Line 414
ba99.mpr:	[Same]	Quebec Income Tax 1999 - Work Chart & Line 414
ba00.mpr:	[Same]	Quebec Income Tax 2000 - Work Chart & Line 414
ba01.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using DEFAULT=1.0000

QPSXM Quebec post-secondary exemption/amount

DESCRIPTION

This amount is used to increase the dependent child tax credits (imqdctc) with respect to expenses on post-secondary studies.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	3050.00	--	Quebec Income Tax 1988 - Attachment A & Line 367
ba89.mpr:	3050.00	0.0%	Quebec Income Tax 1989 - Attachment A & Line 367
ba90.mpr:	2950.00	-3.3%	Quebec Income Tax 1990 - Attachment A & Line 367
ba91.mpr:	3090.00	4.7%	Quebec Income Tax 1991 - Attachment A & Line 367
ba92.mpr:	3230.00	4.5%	Quebec Income Tax 1992 - Attachment A & Line 367
ba93.mpr:	3300.00	2.2%	Quebec Income Tax 1993 - Attachment A & Line 367
ba94.mpr:	3300.00	0.0%	Quebec Income Tax 1994 - Attachment A & Line 367
ba95.mpr:	3300.00	0.0%	Quebec Income Tax 1995 - Attachment A(A) & Line 367
ba96.mpr:	3300.00	0.0%	Quebec Income Tax 1996, Attachment A(A) & Line 367
ba97.mpr:	3300.00	0.0%	Quebec Income Tax 1997, Attachment A(A) & Line 367
ba98.mpr:	3300.00	0.0%	Quebec Income Tax 1998, Attachment A(A) & Line 367
ba99.mpr:	3300.00	0.0%	Quebec Income Tax 1999 - Line 367 & Schedule A(A)
ba00.mpr:	3300.00	0.0%	Quebec Income Tax 2000 - Line 367 & Schedule A(A)
ba01.mpr:	3300.00	0.0%	Quebec Income Tax 2001 - Line 367 & Schedule A(A)
ba02.mpr:	3390.00	2.7%	Quebec Income Tax 2002 - Line 367 & Schedule A(A)
ba03.mpr:	3495.66	3.1%	Grown from ba02.mpr using CPIQU=1.031169

ba04.mpr: 3563.17 1.9% Grown from ba03.mpr using CPIQU=1.019312
 ba05.mpr: 3636.55 2.1% Grown from ba04.mpr using CPIQU=1.020593

QPTC Quebec political contribution table [total donations,donation allowed]

DESCRIPTION

This parameter is the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit when QPCOPT is set to 1.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPCTR, QPTCBEN, QPCOPT

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.50000	-- Quebec Income Tax, 1988
ba89.mpr:	0.50000	0.0% Quebec Income Tax, 1989
ba90.mpr:	0.50000	0.0% Quebec Income Tax, 1990
ba91.mpr:	0.50000	0.0% Quebec Income Tax, 1991
ba92.mpr:	0.50000	0.0% Quebec Income Tax, 1992
ba93.mpr:	0.50000	0.0% Quebec Income Tax 1993 - Line 414
ba94.mpr:	0.50000	0.0% Quebec Income Tax 1994 - Line 414
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect

ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.75000	--	Quebec Income Tax 2001 - Work Chart & Line 414
ba02.mpr:	0.75000	0.0%	Quebec Income Tax 2002 - Work Chart & Line 414
ba03.mpr:	0.75000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.75000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.75000	0.0%	Copied from ba04.mpr

QPTCBEN Maximum Quebec political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Quebec Political Tax Credit..

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPCOPT, QPCTR

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	140.00	--	Quebec Income Tax, 1988
ba89.mpr:	140.00	0.0%	Quebec Income Tax, 1989
ba90.mpr:	140.00	0.0%	Quebec Income Tax, 1990
ba91.mpr:	140.00	0.0%	Quebec Income Tax, 1991
ba92.mpr:	140.00	0.0%	Quebec Income Tax, 1992
ba93.mpr:	140.00	0.0%	Quebec Income Tax 1993 - Line 414
ba94.mpr:	140.00	0.0%	Quebec Income Tax 1994 - Line 414
ba95.mpr:	250.00	78.6%	Quebec Income Tax 1995 - Line 414

ba96.mpr:	250.00	0.0%	Quebec Income Tax 1996 - Line 414
ba97.mpr:	250.00	0.0%	Quebec Income Tax 1997 - Line 414
ba98.mpr:	250.00	0.0%	Quebec Income Tax 1998 - Work Chart & Line 414
ba99.mpr:	250.00	0.0%	Quebec Income Tax 1999 - Work Chart & Line 414
ba00.mpr:	250.00	0.0%	Quebec Income Tax 2000 - Work Chart & Line 414
ba01.mpr:	300.00	20.0%	Quebec Income Tax 2001 - Work Chart & Line 414
ba02.mpr:	300.00	0.0%	Quebec Income Tax 2002 - Work Chart & Line 414
ba03.mpr:	300.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	300.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	300.00	0.0%	Grown from ba04.mpr using NONE=1.0000

QPTRGISB Quebec property tax rebate GIS bonus

DESCRIPTION

This amount is used to increase the property tax refund (imqptr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	100.00	--	Quebec Income Tax 1988 - Attachment B(E) Line 585 & 586
ba89.mpr:	100.00	0.0%	Quebec Income Tax 1989 - Attachment B(E) Line 585
ba90.mpr:	100.00	0.0%	Quebec Income Tax 1990 - Attachment B(E) Line 585
ba91.mpr:	100.00	0.0%	Quebec Income Tax 1991 - Attachment B(E) Line 575
ba92.mpr:	100.00	0.0%	Quebec Income Tax 1992 - Attachment B(E) Line 575
ba93.mpr:	0.00	--	Dropped in 1993 - Quebec Budget, 1993

ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

QPTRMTP Quebec property tax minimum tax per person

DESCRIPTION

This amount is used to decrease the property tax refund (imqptr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	260.00	--	Quebec Income Tax 1988 - Attachment B(E) Line 577
ba89.mpr:	260.00	0.0%	Quebec Income Tax 1989 - Attachment B(E) Line 577
ba90.mpr:	260.00	0.0%	Quebec Income Tax 1990 - Attachment B(E) Line 577
ba91.mpr:	270.00	3.8%	Quebec Income Tax 1991 - Attachment B(E) Line 567
ba92.mpr:	280.00	3.7%	Quebec Income Tax 1992 - Attachment B(E) Line 567

ba93.mpr:	430.00	53.6%	Quebec Income Tax 1993 - Attachment B(E) & Line 567
ba94.mpr:	430.00	0.0%	Quebec Income Tax 1994 - Attachment B(D) & Line 567
ba95.mpr:	430.00	0.0%	Quebec Income Tax 1995 - Attachment B(D) & Line 567
ba96.mpr:	430.00	0.0%	Quebec Income Tax 1996 - Attachment B(D) & Line 567
ba97.mpr:	430.00	0.0%	Quebec Income Tax 1997 - Attachment B(D) & Line 567
ba98.mpr:	430.00	0.0%	Quebec Income Tax 1998 - Attachment B(E) & Line 460
ba99.mpr:	430.00	0.0%	Quebec Income Tax 1999 - Schedule B
ba00.mpr:	430.00	0.0%	Quebec Income Tax 2000 - Schedule B
ba01.mpr:	430.00	0.0%	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	440.00	2.3%	Quebec Income Tax 2002 - Schedule B(E)
ba03.mpr:	453.71	3.1%	Grown from ba02.mpr using CPIQU=1.031169
ba04.mpr:	462.47	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	471.99	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QPTRMTR Quebec property tax maximum tax for reduction

DESCRIPTION

This amount is used to calculate the Quebec property tax refund (imqptr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1000.00	-- Quebec Income Tax 1988 - Attachment B(E) Line 578

ba89.mpr:	1000.00	0.0%	Quebec Income Tax 1989 - Attachment B(E) Line 578
ba90.mpr:	1150.00	15.0%	Quebec Income Tax 1990 - Attachment B(E) Line 578
ba91.mpr:	1205.00	4.8%	Quebec Income Tax 1991 - Attachment B(E) Line 568
ba92.mpr:	1260.00	4.6%	Quebec Income Tax 1992 - Attachment B(E) Line 568
ba93.mpr:	1285.00	2.0%	Quebec Income Tax 1993 - Attachment B(E) & Line 568
ba94.mpr:	1285.00	0.0%	Quebec Income Tax 1994 - Attachment B(D) & Line 568
ba95.mpr:	1285.00	0.0%	Quebec Income Tax 1995 - Attachment B(D) & Line 568
ba96.mpr:	1285.00	0.0%	Quebec Income Tax 1996 - Attachment B(D) & Line 568
ba97.mpr:	1285.00	0.0%	Quebec Income Tax 1997 - Attachment B(D) & Line 568
ba98.mpr:	1285.00	0.0%	Quebec Income Tax 1998 - Attachment B(E) & Line 460
ba99.mpr:	1285.00	0.0%	Quebec Income Tax 1999 - Schedule B
ba00.mpr:	1285.00	0.0%	Quebec Income Tax 2000 - Schedule B
ba01.mpr:	1285.00	0.0%	Quebec Income Tax 2001 - Schedule B
ba02.mpr:	1320.00	2.7%	Quebec Income Tax 2002 - Schedule B(E)
ba03.mpr:	1361.14	3.1%	Grown from ba02.mpr using CPIQU=1.031169
ba04.mpr:	1387.43	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	1416.00	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QPTRRR Quebec property tax rebate reduction rate

DESCRIPTION

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec property tax refund (imqptr).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.02000	-- Quebec Income Tax 1988 - Attachment B(E) Line 583
ba89.mpr:	0.02000	0.0% Quebec Income Tax 1989 - Attachment B(E) Line 578
ba90.mpr:	0.02000	0.0% Quebec Income Tax 1990 - Attachment B(E) Line 583
ba91.mpr:	0.02000	0.0% Quebec Income Tax 1991 - Attachment B(E) Line 573
ba92.mpr:	0.02000	0.0% Quebec Income Tax 1992 - Attachment B(E) Line 573
ba93.mpr:	0.03000	50.0% Quebec Income Tax 1993 - Attachment B(E) & Line 573
ba94.mpr:	0.03000	0.0% Quebec Income Tax 1994 - Attachment B(D) & Line 573
ba95.mpr:	0.03000	0.0% Quebec Income Tax 1995 - Attachment B(D) & Line 573
ba96.mpr:	0.03000	0.0% Quebec Income Tax 1996 - Attachment B(D) & Line 573
ba97.mpr:	0.03000	0.0% Quebec Income Tax 1997 - Attachment B(D) & Line 573
ba98.mpr:	0.03000	0.0% Quebec Income Tax 1998 - Attachment B(E) & Line 460
ba99.mpr:	0.03000	0.0% Quebec Income Tax 1999 - Schedule B
ba00.mpr:	0.03000	0.0% Quebec Income Tax 2000 - Schedule B
ba01.mpr:	0.03000	0.0% Quebec Income Tax 2001 - Schedule B
ba02.mpr:	0.03000	0.0% Quebec Income Tax 2002 - Schedule B(E)
ba03.mpr:	0.03000	0.0% Copied from ba02.mpr
ba04.mpr:	0.03000	0.0% Copied from ba03.mpr
ba05.mpr:	0.03000	0.0% Copied from ba04.mpr

QPTRTF Quebec property tax fraction

DESCRIPTION

This fraction is used to calculate the Quebec property tax refundable amount (imqptr).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.40000	-- Quebec Income Tax 1988 - Attachment B(E) Line 582
ba89.mpr:	0.40000	0.0% Quebec Income Tax 1989 - Attachment B(E) Line 582
ba90.mpr:	0.40000	0.0% Quebec Income Tax 1990 - Attachment B(E) Line 582
ba91.mpr:	0.40000	0.0% Quebec Income Tax 1991 - Attachment B(E) Line 572
ba92.mpr:	0.40000	0.0% Quebec Income Tax 1992 - Attachment B(E) Line 572
ba93.mpr:	0.40000	0.0% Quebec Income Tax 1993 - Attachment B(E) & Line 572
ba94.mpr:	0.40000	0.0% Quebec Income Tax 1994 - Attachment B(D) & Line 572
ba95.mpr:	0.40000	0.0% Quebec Income Tax 1995 - Attachment B(D) & Line 572
ba96.mpr:	0.40000	0.0% Quebec Income Tax 1996 - Attachment B(D) & Line 572
ba97.mpr:	0.40000	0.0% Quebec Income Tax 1997 - Attachment B(D) & Line 572
ba98.mpr:	0.40000	0.0% Quebec Income Tax 1998 - Attachment B(E) & Line 460
ba99.mpr:	0.40000	0.0% Quebec Income Tax 1999 - Schedule B
ba00.mpr:	0.40000	0.0% Quebec Income Tax 2000 - Schedule B
ba01.mpr:	0.40000	0.0% Quebec Income Tax 2001 - Schedule B
ba02.mpr:	0.40000	0.0% Quebec Income Tax 2002 - Schedule B(E)
ba03.mpr:	0.40000	0.0% Copied from ba02.mpr
ba04.mpr:	0.40000	0.0% Copied from ba03.mpr
ba05.mpr:	0.40000	0.0% Copied from ba04.mpr

QREPNETFG Social program repayments reduce Quebec net income flag

DESCRIPTION

When set to 1, this parameter include the repayment to federal social programs, imrepay, as a deduction from total income. This deduction was first implemented in 1989.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Implementation pending
ba89.mpr:	1	-- Quebec Income Tax 1989
ba90.mpr:	1	-- Quebec Income Tax 1990
ba91.mpr:	1	-- Quebec Income Tax 1991
ba92.mpr:	1	-- Quebec Income Tax 1992
ba93.mpr:	1	-- Quebec Income Tax 1993
ba94.mpr:	1	-- Quebec Income Tax 1994
ba95.mpr:	1	-- Quebec Income Tax 1995
ba96.mpr:	1	-- Quebec Income Tax 1996
ba97.mpr:	1	-- Quebec Income Tax 1997
ba98.mpr:	1	-- Quebec Income Tax 1998
ba99.mpr:	1	-- Quebec Income Tax 1999
ba00.mpr:	1	-- Quebec Income Tax 2000 - Line 217
ba01.mpr:	1	-- Quebec Income Tax 2001 - Line 217
ba02.mpr:	1	-- Quebec Income Tax 2002 - Line 217
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Real Estate Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Real Estate Rebate is included, if set to 0, it is not.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax 1988 - Attachment B Part E
ba89.mpr:	1	-- Quebec Income Tax 1989 - Attachment B Part E
ba90.mpr:	1	-- Quebec Income Tax 1990 - Attachment B Part E
ba91.mpr:	1	-- Quebec Income Tax 1991 - Attachment B Part E
ba92.mpr:	1	-- Quebec Income Tax 1992 - Attachment B Part E
ba93.mpr:	1	-- Quebec Income Tax 1993 - Attachment B Part E
ba94.mpr:	1	-- Quebec Income Tax 1994 - Attachment B(D)
ba95.mpr:	1	-- Quebec Income Tax 1995 - Attachment B Part D
ba96.mpr:	1	-- Quebec Income Tax 1996 - Attachment B(D)
ba97.mpr:	1	-- Quebec Income Tax 1997 - Attachment B(D)
ba98.mpr:	1	-- Quebec Income Tax 1998 - Attachment B(E) & Line 460
ba99.mpr:	1	-- Quebec Income Tax 1999 - Schedule B
ba00.mpr:	1	-- Quebec Income Tax 2000 - Schedule B
ba01.mpr:	1	-- Quebec Income Tax 2001 - Schedule B
ba02.mpr:	1	-- Quebec Income Tax 2002 - Schedule B & Line 460
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	1	-- Quebec Income Tax - Line 296
ba95.mpr:	1	-- Quebec Income Tax - Line 296
ba96.mpr:	1	-- Quebec Income Tax - Line 295
ba97.mpr:	1	-- Quebec Income Tax - Line 295
ba98.mpr:	0	-- Quebec Income Tax - Line 295
ba99.mpr:	0	-- Quebec Income Tax - Line 295
ba00.mpr:	0	-- Quebec Income Tax 2000 - Line 295
ba01.mpr:	0	-- Quebec Income Tax 2001 - Line 295
ba02.mpr:	0	-- Quebec Income Tax 2002 - Line 295

ba03.mpr: 0 -- Copied from ba02.mpr
ba04.mpr: 0 -- Copied from ba03.mpr
ba05.mpr: 0 -- Copied from ba04.mpr

QSFDED Quebec Simplified Form - additional deductions for net income calculation flag

DESCRIPTION

Beginning in 2003, the Quebec provincial income tax system will standardize net income calculated under the simplified system with that calculated under the general tax system. When this parameter is set to 0, net income determined under the general system will allow a number of additional deductions, while the net income calculated under the simplified tax system will only include certain deductions, the remaining deductions being replaced by a flat amount as part of non-refundable credits. Setting this parameter to 1 provides the same deductions to be applied in both the general and simplified tax systems in the calculation of net income. The standardization of net income represents an improvement in the concept of family income used for tax credits and transfer programs.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	Not in effect
ba89.mpr: 0	--	Not in effect
ba90.mpr: 0	--	Not in effect
ba91.mpr: 0	--	Not in effect
ba92.mpr: 0	--	Not in effect
ba93.mpr: 0	--	Not in effect
ba94.mpr: 0	--	Not in effect
ba95.mpr: 0	--	Not in effect

ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	1	--	Quebec 2002-03 Budget Supplement - page 13
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QSFDISFLAG Quebec Simplified Form Disability tax credit inclusion flag

DESCRIPTION

When this flag is turned on, people filling out the simplified tax form (imqsfllg = 1) can claim 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	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect

ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	1	--	Quebec Income Tax 1999
ba00.mpr:	1	--	Quebec Income Tax 2000
ba01.mpr:	1	--	Quebec Income Tax 2001 - Line 376 (Simplified)
ba02.mpr:	1	--	Quebec Income Tax 2002 - Line 376 (Simplified)
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QSFMEDFLAG Quebec Simplified Form medical expense tax credit inclusion flag

DESCRIPTION

This parameter determines whether or not the non-refundable tax credit for medical expenses can be used in the simplified tax form. Setting this parameter to 0 does not include the medical tax credit in the calculation of non-refundable tax credits under the simplified tax system. Setting this parameter to 1 allows the calculated amount for the medical expenses tax credit ($imqmeda * QNTCR$) to be applied in the simplified tax system, by adding it to the total non-refundable tax credit amount, $imqtottc$.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

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

ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	1	--	Quebec 2002-03 Budget Supplement - page 14
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

QSFOPT Quebec Simplified Form Option (1=general 2=simplified 3=optimized)

DESCRIPTION

This parameter controls whether or not the simplified tax form is used in Quebec. The simplified tax program, which includes a flat tax credit, started in 1998. People were allowed to decide whether it was in their benefit to fill out the simplified or general tax form. A worksheet was provided in order to facilitate the choice.

The SPSM has implemented this tax system in the following way. When QSFOPT is set to 1, everyone in Quebec fills out the general tax form. This is the system which was in place prior to 1998. If QSFOPT is set to 2, then everyone fills in the simplified tax form. And when QSFOPT is set to 3, then an optimization procedure is run. In this scenario, an approximation of the worksheet which was provided with the 1998 tax form is calculated prior to the computation of taxes. People are assigned to either the general tax form (which includes all deductions) or the simplified tax form (which includes few deduction but an additional credit - QSFTC). The variable imqsflg notes which form was chosen.

A person can transfer all of their extra credits and deductions to their spouse when both spouses fill out the simplified tax form. When using the general form, only a limited number of deductions can be transferred. Because the worksheet does not take into account all the inter-spouse complexities, the optimization procedure will tend to overstate taxes. While it is very accurate for single persons, it tends to maximize the individual's gain which is not necessarily the couple's gain. The model may therefore slightly overstate Quebec taxes.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Only option available in 1997
ba89.mpr:	1	-- Only option available in 1997
ba90.mpr:	1	-- Only option available in 1997
ba91.mpr:	1	-- Only option available in 1997
ba92.mpr:	1	-- Only option available in 1997
ba93.mpr:	1	-- Only option available in 1997
ba94.mpr:	1	-- Only option available in 1997
ba95.mpr:	1	-- Only option available in 1997
ba96.mpr:	1	-- Only option available in 1997
ba97.mpr:	1	-- Only option available in 1997
ba98.mpr:	3	-- Quebec Tax Form, 1998
ba99.mpr:	3	-- Quebec Income Tax 1999
ba00.mpr:	3	-- Quebec Income Tax 2000
ba01.mpr:	3	-- Quebec Income Tax 2001
ba02.mpr:	3	-- Quebec Income Tax 2002
ba03.mpr:	3	-- Copied from ba02.mpr
ba04.mpr:	3	-- Copied from ba03.mpr
ba05.mpr:	3	-- Copied from ba04.mpr

QSFSMXI Quebec simplified form spouse maximum income for work sheet

DESCRIPTION

This amount is used in the work sheet to determine which tax form in Quebec can be used (simplified or general) when QSFOPT = 3. When the spouse's income is less than this amount, the spouse's QSFTC can be included in the work sheet.

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	6786.00	--	Quebec simplified form work sheet
ba99.mpr:	6786.00	0.0%	Quebec simplified form work sheet
ba00.mpr:	6832.00	0.7%	Quebec simplified form work sheet
ba01.mpr:	7202.00	5.4%	Quebec simplified form work sheet
ba02.mpr:	7575.00	5.2%	Quebec simplified form work sheet
ba03.mpr:	7575.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	7575.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	7575.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QSFTC Quebec Simplified Form tax credit

DESCRIPTION

This is the value of the flat amount which people who filled the Simplified Tax System were allowed to add to their Basic Amount (QBXN). Only people who file a simplified tax form (imqsfllg = 1) get this amount. In a previous version of the model, it was entitled the low income credit.

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	2350.00	--	Quebec Tax Form, 1998
ba99.mpr:	2430.00	3.4%	Quebec Income Tax 1999
ba00.mpr:	2515.00	3.5%	Quebec Income Tax 2000
ba01.mpr:	2625.00	4.4%	Quebec Income Tax 2001
ba02.mpr:	2780.00	5.9%	Quebec Income Tax 2002 - Line 359 (Simplified)
ba03.mpr:	2866.65	3.1%	Grown from ba02.mpr using CPIQU=1.031169
ba04.mpr:	2922.01	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	2982.18	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QSFTXCR Quebec Simplified Form - transfer unused credits to spouse under either tax system

DESCRIPTION

Beginning in 2003, to ensure that the tax credits are used in full, the mechanism used to transfer non-refundable tax credits between spouses will be extended to all taxpayers, regardless of whether they file under the general or the simplified tax system. This is accomplished by setting the parameter QSFTXCR to 1, which will

allow spouses to transfer the remaining non-refundable tax credits that they do not need. When this parameter is set to 0, spouses can transfer certain non-refundable tax credits as long as they both use the same tax system.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	1	-- Quebec 2002-03 Budget Supplement - page 2
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

QSPBFLAG Quebec inclusion of social program benefits in income flag

DESCRIPTION

This parameter denotes the application social program benefits, namely social assistance benefits (imisa) and net federal supplements (guaranteed income

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

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	1	-- Quebec Income Tax - Line 147-148
ba95.mpr:	1	-- Quebec Income Tax - Line 147-148
ba96.mpr:	1	-- Quebec Income Tax - Line 147-148
ba97.mpr:	1	-- Quebec Income Tax - Line 147-148
ba98.mpr:	1	-- Quebec Income Tax - Line 147-148
ba99.mpr:	1	-- Quebec Income Tax - Line 147-148
ba00.mpr:	1	-- Quebec Income Tax 2000 - Line 147-148
ba01.mpr:	1	-- Quebec Income Tax 2001 - Line 147-148
ba02.mpr:	1	-- Quebec Income Tax 2002 - Line 147-148
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

QSTRBCRD Quebec sales tax rebate base credit

DESCRIPTION

This amount is the base credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax. The credit is base on family income (QSTROPT = 2) except for the first year of implementation where it is base on imigis (QSTROPT= 1). The calculation of the Sales Tax Rebate is activated with QSTRFLAG. A credit (QSTRCHILD) is added for each child in the family. A second credit is added (QSTRFTP3) when no spouse is present and at least one dependent child is present, and finally another credit is added (QSTRFTP4) is for a person living alone or with at least one dependent. The credit is reduced by the income considered at a rate QSTRRR.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	90.00	--	Attachement B, line 585, Quebec Income Tax Return
ba91.mpr:	90.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba92.mpr:	96.00	6.7%	Attachement B, line 585, Quebec Income Tax Return
ba93.mpr:	104.00	8.3%	Attachement B, line 585, Quebec Income Tax Return
ba94.mpr:	104.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba95.mpr:	104.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba96.mpr:	104.00	0.0%	Quebec Income Tax 1996 - Attachment B & Line 585
ba97.mpr:	104.00	0.0%	Quebec Income Tax 1997 - Attachment B & Line 585
ba98.mpr:	154.00	48.1%	Quebec Income Tax 1998 - Line 90
ba99.mpr:	154.00	0.0%	Quebec Income Tax 1999 - Line 90
ba00.mpr:	154.00	0.0%	Quebec Income Tax 2000 - Line 90
ba01.mpr:	154.00	0.0%	Quebec Income Tax 2001 - Line 90
ba02.mpr:	158.00	2.6%	Quebec Income Tax 2002 - Line 90

ba03.mpr:	162.92	3.1%	Grown from ba02.mpr using CPIQU=1.031169
ba04.mpr:	166.07	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	169.49	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QSTRCHILD Quebec sales tax rebate children dependent credit

DESCRIPTION

This amount is the child dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Attachement B,line 586, Quebec Income Tax Return
ba91.mpr:	25.00	-- Attachement B,line 586, Quebec Income Tax Return
ba92.mpr:	28.00	12.0% Attachement B,line 586, Quebec Income Tax Return
ba93.mpr:	31.00	10.7% Attachement B,line 586, Quebec Income Tax Return
ba94.mpr:	31.00	0.0% Attachement B,line 586, Quebec Income Tax Return
ba95.mpr:	31.00	0.0% Attachement B,line 586, Quebec Income Tax Return
ba96.mpr:	31.00	0.0% Quebec Income Tax 1996 - Attachment B & Line 586
ba97.mpr:	21.00	-32.3% Quebec Income Tax 1997 - Attachment B & Line 585
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Quebec Income Tax 2002 - Line 90
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000

ba05.mpr: 0.00 -- Grown from ba04.mpr using DEFAULT=1.0000

QSTREXT Quebec sales tax rebate extra amount

DESCRIPTION

The amount QSTREXT is the extra amount of sales tax credit. It is added to families who receive non-zero imqstr or who would have received some had they not received social assistance. There is no reduction rate applied to this extra amount.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	100.00	-- Quebec Press release
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

QSTRFLAG Quebec sales tax rebate activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Sales Tax Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Sales Tax Rebate is included, if set to 0, it is not.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	1	-- Attachment B,Quebec Income Tax Return
ba91.mpr:	1	-- Attachment B,Quebec Income Tax Return
ba92.mpr:	1	-- Attachment B,Quebec Income Tax Return
ba93.mpr:	1	-- Attachment B,Quebec Income Tax Return
ba94.mpr:	1	-- Attachment B,Quebec Income Tax Return
ba95.mpr:	1	-- Attachment B,Quebec Income Tax Return
ba96.mpr:	1	-- Quebec Income Tax 1996 - Attachment B
ba97.mpr:	1	-- Quebec Income Tax 1997 - Attachment B & Line 585
ba98.mpr:	1	-- Quebec Income Tax 1998 - Line 90
ba99.mpr:	1	-- Quebec Income Tax 1999 - Line 90
ba00.mpr:	1	-- Quebec Income Tax 2000 - Line 90
ba01.mpr:	1	-- Quebec Income Tax 2001 - Line 90
ba02.mpr:	1	-- Quebec Income Tax 2002 - Line 90
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

DESCRIPTION

This amount is the family type 3 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 3 is when no spouse is present and at least one dependent child is present.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Attachement B, line 587, Quebec Income Tax Return
ba91.mpr:	15.00	-- Attachement B, line 587, Quebec Income Tax Return
ba92.mpr:	16.00	6.7% Attachement B, line 587, Quebec Income Tax Return
ba93.mpr:	18.00	12.5% Attachement B, line 587, Quebec Income Tax Return
ba94.mpr:	18.00	0.0% Attachement B, line 587, Quebec Income Tax Return
ba95.mpr:	18.00	0.0% Attachement B, line 587, Quebec Income Tax Return
ba96.mpr:	18.00	0.0% Quebec Income Tax 1996 - Attachment B & Line 587
ba97.mpr:	12.00	-33.3% Quebec Income Tax 1997 - Attachment B & Line 585
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Quebec Income Tax 2002 - Line 90
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This amount is the family type 4 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 4 is for a person living alone or only with one or more dependent children

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Attachement B, line 588, Quebec Income Tax Return
ba91.mpr:	50.00	--	Attachement B, line 588, Quebec Income Tax Return
ba92.mpr:	51.00	2.0%	Attachement B, line 588, Quebec Income Tax Return
ba93.mpr:	53.00	3.9%	Attachement B, line 588, Quebec Income Tax Return
ba94.mpr:	53.00	0.0%	Attachement B, line 588, Quebec Income Tax Return
ba95.mpr:	53.00	0.0%	Attachement B, line 588, Quebec Income Tax Return
ba96.mpr:	53.00	0.0%	Quebec Income Tax 1996 - Attachment B & Line 588
ba97.mpr:	53.00	0.0%	Quebec Income Tax 1997 - Attachment B & Line 585
ba98.mpr:	103.00	94.3%	Quebec Income Tax 1998 - Line 90
ba99.mpr:	103.00	0.0%	Quebec Income Tax 1999 - Line 90
ba00.mpr:	103.00	0.0%	Quebec Income Tax 2000 - Line 90
ba01.mpr:	103.00	0.0%	Quebec Income Tax 2001 - Line 90
ba02.mpr:	106.00	2.9%	Quebec Income Tax 2002 - Line 90
ba03.mpr:	109.30	3.1%	Grown from ba02.mpr using CPIQU=1.031169
ba04.mpr:	111.41	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	113.70	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QSTROPT Quebec sales tax rebate option=1 based on imigis, =2 otherwise

DESCRIPTION

This parameter is the option identifying the income used in the calculation of the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax. If QSTROPT is set to 2, it is the family income, if it is set to 1, it is the imigis.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Not in effect
ba89.mpr:	1	-- Not in effect
ba90.mpr:	1	-- Attachment B,Quebec Income Tax Return
ba91.mpr:	2	-- Attachment B,Quebec Income Tax Return
ba92.mpr:	2	-- Attachment B,Quebec Income Tax Return
ba93.mpr:	2	-- Attachment B,Quebec Income Tax Return
ba94.mpr:	2	-- Attachment B,Quebec Income Tax Return
ba95.mpr:	2	-- Attachment B,Quebec Income Tax Return
ba96.mpr:	2	-- Quebec Income Tax 1996 - Attachment B
ba97.mpr:	2	-- Quebec Income Tax 1997 - Attachment B & Line 585
ba98.mpr:	2	-- Quebec Income Tax 1998 - Line 90
ba99.mpr:	2	-- Quebec Income Tax 1999 - Line 90
ba00.mpr:	2	-- Quebec Income Tax 2000 - Line 90
ba01.mpr:	2	-- Quebec Income Tax 2001 - Line 90
ba02.mpr:	2	-- Quebec Income Tax 2002 - Line 90
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

QSTRRR Quebec sales tax rebate reduction rate

DESCRIPTION

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec sales tax refund (imqstr).

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Attachement B, line 592, Quebec Income Tax Return
ba91.mpr:	0.02000	--	Attachement B, line 592, Quebec Income Tax Return
ba92.mpr:	0.02000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba93.mpr:	0.03000	50.0%	Attachement B, line 592, Quebec Income Tax Return
ba94.mpr:	0.03000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba95.mpr:	0.03000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba96.mpr:	0.03000	0.0%	Quebec Income Tax 1996 - Attachment B & Line 592
ba97.mpr:	0.03000	0.0%	Quebec Income Tax 1997 - Attachment B & Line 585
ba98.mpr:	0.03000	0.0%	Quebec Income Tax 1998 - Line 90
ba99.mpr:	0.03000	0.0%	Quebec Income Tax 1999 - Line 90
ba00.mpr:	0.03000	0.0%	Quebec Income Tax 2000 - Line 90
ba01.mpr:	0.03000	0.0%	Quebec Income Tax 2001 - Line 90
ba02.mpr:	0.03000	0.0%	Quebec Income Tax 2002 - Line 90

ba03.mpr:	0.03000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.03000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.03000	0.0%	Copied from ba04.mpr

QTAP Quebec tax abatement proportion of basic federal tax

DESCRIPTION

Quebec residents are given a refundable tax credit on their federal taxes. This proportion is applied to Basic Federal Tax.

CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.16500	-- Federal Income Tax 1988 (QUE) - Schedule 1
ba89.mpr:	0.16500	0.0% Federal Income Tax 1989 (QUE) - Schedule 1
ba90.mpr:	0.16500	0.0% Federal Income Tax 1990 (QUE) - Schedule 1
ba91.mpr:	0.16500	0.0% Federal Income Tax 1991 (QUE) - Schedule 1
ba92.mpr:	0.16500	0.0% Federal Income Tax 1992 (QUE) - Schedule 1
ba93.mpr:	0.16500	0.0% Federal Income Tax 1993 (QUE) - Schedule 1
ba94.mpr:	0.16500	0.0% Federal Income Tax 1994 (QUE) - Schedule 1
ba95.mpr:	0.16500	0.0% Federal Income Tax 1995 (QUE) - Schedule 1
ba96.mpr:	0.16500	0.0% Federal Income Tax 1996 - Line 440
ba97.mpr:	0.16500	0.0% Federal Income Tax 1997 - Line 440
ba98.mpr:	0.16500	0.0% Federal Income Tax 1998 - Line 440
ba99.mpr:	0.16500	0.0% Federal Income Tax 1999 - Line 440
ba00.mpr:	0.16500	0.0% Federal Income Tax 2000 - Line 440
ba01.mpr:	0.16500	0.0% Federal Income Tax 2001 - Line 440
ba02.mpr:	0.16500	0.0% Federal Income Tax 2002 - Line 440
ba03.mpr:	0.16500	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.16500	0.0% Copied from ba03.mpr
ba05.mpr:	0.16500	0.0% Copied from ba04.mpr

DESCRIPTION

This is the level of basic Quebec provincial tax payable (imbpt) above which no provincial income tested tax reduction (imgittr) is allowed. This parameter is only effective when QTROPT is set to 2.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	10000.00	--	Quebec Income Tax 1994 - Line 440
ba95.mpr:	10000.00	0.0%	Quebec Income Tax 1995 - Line 440
ba96.mpr:	10000.00	0.0%	Quebec Income Tax 1996 - Line 440
ba97.mpr:	10000.00	0.0%	Quebec Income Tax 1997 - Line 440
ba98.mpr:	0.00	--	Budget Speech, 1997-1998
ba99.mpr:	0.00	--	Budget Speech, 1997-1998
ba00.mpr:	0.00	--	Budget Speech, 1997-1998
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

When this parameter has a value of 1 the Quebec provincial tax reduction (imptr) will be calculated as a flat rate (QTRP) proportion of provincial tax payable (imtxp).

With a value of 2, the Quebec income tested provincial tax reduction (imqittr) will be calculated. The amount of this reduction varies with basic provincial tax payable (imbpt) phasing out to zero at the QTRBE level of basic tax payable. The maximum tax reduction possible can be calculated by multiplying QTRBE times QTRP.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Quebec Income Tax,
ba89.mpr:	1	-- Quebec Income Tax,
ba90.mpr:	1	-- Quebec Income Tax,
ba91.mpr:	1	-- Quebec Income Tax,
ba92.mpr:	1	-- Quebec Income Tax,
ba93.mpr:	1	-- Quebec Income Tax,
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- OPTION
ba98.mpr:	2	-- Budget Speech, 1997-1998
ba99.mpr:	2	-- Budget Speech, 1997-1998
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION
ba02.mpr:	2	-- OPTION
ba03.mpr:	2	-- Copied from ba02.mpr

ba04.mpr: 2 -- Copied from ba03.mpr
ba05.mpr: 2 -- Copied from ba04.mpr

QTRP Quebec tax Reduction proportion

DESCRIPTION

The Quebec Provincial Tax reduction is calculated using this proportion of tax payable. The tax basis of the reduction and the proportion are handled differently depending on the setting of QTROPT.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.02000	-- Quebec Income Tax 1994 - Line 440
ba95.mpr:	0.02000	0.0% Quebec Income Tax 1995 - Line 440
ba96.mpr:	0.02000	0.0% Quebec Income Tax 1996 - Line 440
ba97.mpr:	0.02000	0.0% Quebec Income Tax 1997 - Line 440
ba98.mpr:	0.00000	-- Budget Speech, 1997-1998
ba99.mpr:	0.00000	-- Budget Speech, 1997-1998
ba00.mpr:	0.00000	-- Budget Speech, 1997-1998
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

When the parameter is set to 1, the tuition, `idtuittn`, are used as a deduction; when set to 2, starting in 1997, tuition are a non-refundable tax credit.

CROSS REFERENCE

Function	Description
<code>txqcalc</code>	Calculate income tax (Quebec)
<code>txqinet</code>	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
<code>ba88.mpr</code> :	1	-- Quebec Income Tax Return, 1988, line 218
<code>ba89.mpr</code> :	1	-- Quebec Income Tax Return, 1989, line 218
<code>ba90.mpr</code> :	1	-- Quebec Income Tax Return, 1990, line 218
<code>ba91.mpr</code> :	1	-- Quebec Income Tax Return, 1991, line 218
<code>ba92.mpr</code> :	1	-- Quebec Income Tax Return, 1992, line 218
<code>ba93.mpr</code> :	1	-- Quebec Income Tax Return, 1993, line 218
<code>ba94.mpr</code> :	1	-- Quebec Income Tax Return, 1994, line 218
<code>ba95.mpr</code> :	1	-- Quebec Income Tax Return, 1995, line 218
<code>ba96.mpr</code> :	1	-- Quebec Income Tax Return, 1996, line 218
<code>ba97.mpr</code> :	2	-- Quebec Income Tax Return, 1997, line 384
<code>ba98.mpr</code> :	2	-- Quebec Income Tax 1998 - Schedule M & Line 384
<code>ba99.mpr</code> :	2	-- Quebec Income Tax 1999 - Line 384
<code>ba00.mpr</code> :	2	-- Quebec Income Tax 2000 - Line 384
<code>ba01.mpr</code> :	2	-- Quebec Income Tax 2001 - Line 384
<code>ba02.mpr</code> :	2	-- Quebec Income Tax 2002 - Line 384
<code>ba03.mpr</code> :	2	-- Copied from <code>ba02.mpr</code>
<code>ba04.mpr</code> :	2	-- Copied from <code>ba03.mpr</code>
<code>ba05.mpr</code> :	2	-- Copied from <code>ba04.mpr</code>

DESCRIPTION

This table represents the Taxable Income/Tax Rate tax curve for Quebec. The first column represents a level of taxable income defining the lower limit of a range. The second column is the amount of Basic Provincial Tax payable at the corresponding taxable income. The third column represents the marginal tax rate for the income range. Only the first and third columns of this table need be specified in the parameter file.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Source
ba88.mpr:	5	[Rows] Quebec Income Tax 1988 - Tax Table
	0 0 0.160	
	7000 (1120) 0.195	
	14000 (2485) 0.215	
	23000 (4420) 0.245	
	50000 (11035) 0.260	
ba89.mpr:	5	[Rows] Quebec Income Tax 1989 - Attachment J(A)
	0 0 0.160	
	7000 (1120) 0.190	
	14000 (2450) 0.210	
	23000 (4340) 0.230	
	50000 (10550) 0.240	
ba90.mpr:	[Same]	Quebec Income Tax 1990 - Line 401
ba91.mpr:	[Same]	Quebec Income Tax 1991 - Line 401
ba92.mpr:	[Same]	Quebec Income Tax 1992 - Line 401
ba93.mpr:	[Same]	Quebec Income Tax 1993 - Attachment J & Line 401
ba94.mpr:	[Same]	Quebec Income Tax 1994 - Line 401

ba95.mpr:	[Same]	Quebec Income Tax 1995 - Line 401
ba96.mpr:	[Same]	Quebec Income Tax 1996 - Line 401
ba97.mpr:	[Same]	Quebec Income Tax 1997 - Line 401
ba98.mpr:	3 [Rows]	Quebec Income Tax 1998 - Work Chart & Line 415
	0 0 0.200	
	25000 (5000) 0.230	
	50000 (10750) 0.260	
ba99.mpr:	[Same]	Quebec Income Tax 1999 - Work Chart & Line 401
ba00.mpr:	3 [Rows]	Quebec Income Tax 2000 - Work Chart & Line 401
	0 0 0.190	
	26000 (4940) 0.225	
	52000 (10790) 0.250	
ba01.mpr:	3 [Rows]	Quebec Income Tax 2001 - Work Chart & Line 401
	0 0 0.170	
	26000 (4420) 0.212	
	52000 (9932) 0.245	
ba02.mpr:	3 [Rows]	Quebec Income Tax 2002 - Work Chart & Line 401
	0 0 0.160	
	26700 (4272) 0.200	
	53405 (9613) 0.240	
ba03.mpr:	3 [Rows]	Guide for Employers (TP-1015.g-v(2003-01))
	0 0 0.160	
	27095 (4335) 0.200	
	54195 (9755) 0.240	
ba04.mpr:	3 [Rows]	Grown from ba03.mpr using CPIQU=1.019312
	0 0 0.160	
	27618 (4419) 0.200	
	55242 (9944) 0.240	
ba05.mpr:	3 [Rows]	Grown from ba04.mpr using CPIQU=1.020593
	0 0 0.160	
	28187 (4510) 0.200	
	56380 (10149) 0.240	

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

DESCRIPTION

When this parameter is set to 1 Unemployment Insurance contributions will be treated as a deduction from Quebec total income in calculating Quebec provincial taxable income and added to (imqdedft). When this parameter is set to 2, UI contributions will be treated as a tax credit (imquictc).

CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Quebec Income Tax 1988, Line 204
ba89.mpr: 1	--	Quebec Income Tax 1989, Line 204
ba90.mpr: 1	--	Quebec Income Tax 1990, Line 204
ba91.mpr: 1	--	Quebec Income Tax 1991, Line 204
ba92.mpr: 1	--	Quebec Income Tax 1992, Line 204
ba93.mpr: 2	--	Quebec Income Tax 1993, Line 371
ba94.mpr: 2	--	Quebec Income Tax 1994 - Line 371
ba95.mpr: 2	--	Quebec Income Tax 1995, Line 371
ba96.mpr: 2	--	Quebec Income Tax 1996 - Line 371
ba97.mpr: 2	--	Quebec Income Tax 1997 - Line 371
ba98.mpr: 2	--	Quebec Income Tax 1998 - Line 371
ba99.mpr: 2	--	Quebec Income Tax 1999 - Line 371
ba00.mpr: 2	--	Quebec Income Tax 2000 - Line 371
ba01.mpr: 2	--	Quebec Income Tax 2001 - Line 371
ba02.mpr: 2	--	Quebec Income Tax 2002 - Line 371
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

QYXCM1 Quebec dependent child #1 amount

DESCRIPTION

This amount is used for the first child of the family, to calculate the dependent child tax credits (imqdctc) for the Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	2230.00	--	Quebec Income Tax 1988 - Attachment A & Line 367
ba89.mpr:	2230.00	0.0%	Quebec Income Tax 1989 - Attachment A & Line 367
ba90.mpr:	2330.00	4.5%	Quebec Income Tax 1990 - Attachment A & Line 367
ba91.mpr:	2440.00	4.7%	Quebec Income Tax 1991 - Attachment A & Line 367
ba92.mpr:	2550.00	4.5%	Quebec Income Tax 1992 - Attachment A & Line 367
ba93.mpr:	2600.00	2.0%	Quebec Income Tax 1993 - Attachment A & Line 367
ba94.mpr:	2600.00	0.0%	Quebec Income Tax 1994 - Attachment A(A) & Line 367
ba95.mpr:	2600.00	0.0%	Quebec Income Tax 1995 - Attachment A(A) & Line 367
ba96.mpr:	2600.00	0.0%	Quebec Income Tax 1996, Attachment A(A) & Line 307
ba97.mpr:	2600.00	0.0%	Quebec Income Tax 1997, Attachment A(A) & Line 307
ba98.mpr:	2600.00	0.0%	Quebec Income Tax 1998, Attachment A(A) & Line 367
ba99.mpr:	2600.00	0.0%	Quebec Income Tax 1999 - Line 367 & Schedule A(A)
ba00.mpr:	2600.00	0.0%	Quebec Income Tax 2000 - Line 367 & Schedule A(A)
ba01.mpr:	2600.00	0.0%	Quebec Income Tax 2001 - Line 367 & Schedule A(A)
ba02.mpr:	2670.00	2.7%	Quebec Income Tax 2002 - Line 367 & Schedule A(A)
ba03.mpr:	2710.00	1.5%	Guide for Employers (TP-1015.g-v(2003-01))

ba04.mpr: 2762.34 1.9% Grown from ba03.mpr using CPIQU=1.019312
 ba05.mpr: 2819.22 2.1% Grown from ba04.mpr using CPIQU=1.020593

QYCXM2 Quebec dependent child #2 amount

DESCRIPTION

This amount is used for the second and subsequent children, to calculate the dependent child tax credits (imqdctc) for the Quebec Provincial Income Tax.

CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1895.00	--	Quebec Income Tax 1988 - Attachment A & Line 367
ba89.mpr:	1895.00	0.0%	Quebec Income Tax 1989 - Attachment A & Line 367
ba90.mpr:	2015.00	6.3%	Quebec Income Tax 1990 - Attachment A & Line 367
ba91.mpr:	2110.00	4.7%	Quebec Income Tax 1991 - Attachment A & Line 367
ba92.mpr:	2205.00	4.5%	Quebec Income Tax 1992 - Attachment A & Line 367
ba93.mpr:	2250.00	2.0%	Quebec Income Tax 1993 - Attachment A & Line 367
ba94.mpr:	2400.00	6.7%	Quebec Income Tax 1994 - Attachment A(A) & Line 367
ba95.mpr:	2400.00	0.0%	Quebec Income Tax 1995 - Attachment A(A) & Line 367
ba96.mpr:	2400.00	0.0%	Quebec Income Tax 1996, Attachment A(A) & Line 307
ba97.mpr:	2400.00	0.0%	Quebec Income Tax 1997, Attachment A(A) & Line 307

ba98.mpr:	2400.00	0.0%	Quebec Income Tax 1998, Attachment A(A) & Line 367
ba99.mpr:	2400.00	0.0%	Quebec Income Tax 1999 - Line 367 & Schedule A(A)
ba00.mpr:	2400.00	0.0%	Quebec Income Tax 2000 - Line 367 & Schedule A(A)
ba01.mpr:	2400.00	0.0%	Quebec Income Tax 2001 - Line 367 & Schedule A(A)
ba02.mpr:	2465.00	2.7%	Quebec Income Tax 2002 - Line 367 & Schedule A(A)
ba03.mpr:	2500.00	1.4%	Guide for Employers (TP-1015.g-v(2003-01))
ba04.mpr:	2548.28	1.9%	Grown from ba03.mpr using CPIQU=1.019312
ba05.mpr:	2600.76	2.1%	Grown from ba04.mpr using CPIQU=1.020593

QYDDL Quebec deduction limit for pension income

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, this parameter represents the maximum level of pension income (idipens) that may be claimed as a deduction.

CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1000.00	-- Quebec Income Tax 1988 - Line 374
ba89.mpr:	1000.00	0.0% Quebec Income Tax 1989 - Line 374
ba90.mpr:	1000.00	0.0% Quebec Income Tax 1990 - Line 374
ba91.mpr:	1000.00	0.0% Quebec Income Tax 1991 - Line 374
ba92.mpr:	1000.00	0.0% Quebec Income Tax 1992 - Line 374
ba93.mpr:	1000.00	0.0% Quebec Income Tax 1993 - Line 374

ba94.mpr:	1000.00	0.0%	Quebec Income Tax 1994 - Attachment A(A) & Line 367
ba95.mpr:	1000.00	0.0%	Quebec Income Tax 1995 - Line 374
ba96.mpr:	1000.00	0.0%	Income Tax Return, 1996, Work Chart, line 374
ba97.mpr:	1000.00	0.0%	Income Tax Return, 1997, Work Chart, line 374
ba98.mpr:	1000.00	0.0%	Quebec Income Tax 1998 - Line 361 & Attachment B
ba99.mpr:	1000.00	0.0%	Quebec Income Tax 1999 - Line 361 & Schedule B
ba00.mpr:	1000.00	0.0%	Quebec Income Tax 2000 - Line 361 & Schedule B
ba01.mpr:	1000.00	0.0%	Quebec Income Tax 2001 - Line 361 & Schedule B
ba02.mpr:	1000.00	0.0%	Quebec Income Tax 2002 - Line 361 & Schedule B(F)
ba03.mpr:	1000.00	0.0%	Form TP-1015.3-v(2003-01))
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

QYPPI Quebec deduction phase-in for pension income

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the pension income tax credit. It is used in 1996 to simulate the phase-in of the income testing of the pension income credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (idipens) above the threshold (QYPTD) of \$26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPRR, QYPDL, QYPTD.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	500.00	-- Income Tax Return, 1996, Work Chart, line 374
ba97.mpr:	500.00	0.0% Income Tax Return, 1997, Work Chart, line 374
ba98.mpr:	0.00	-- No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	-- Not in effect. See QCALRFLG
ba00.mpr:	0.00	-- Not in effect. See QCALRFLG
ba01.mpr:	0.00	-- Not in effect. See QCALRFLG
ba02.mpr:	0.00	-- Not in effect. See QCALRFLG
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

QYPRR Quebec deduction reduction rate for pension income

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (idipens) above the threshold (QYPTD) of \$26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPTD, QYPPI.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.07	-- Income Tax Return, 1996, Work Chart, line 374
ba97.mpr:	0.15	114.3% Income Tax Return, 1997, Work Chart, line 374
ba98.mpr:	0.00	-- No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	-- Not in effect. See QCALRFLG
ba00.mpr:	0.00	-- Not in effect. See QCALRFLG
ba01.mpr:	0.00	-- Not in effect. See QCALRFLG
ba02.mpr:	0.00	-- Not in effect. See QCALRFLG
ba03.mpr:	0.00	-- Copied from ba02.mpr
ba04.mpr:	0.00	-- Copied from ba03.mpr
ba05.mpr:	0.00	-- Copied from ba04.mpr

QYPTD Quebec deduction turn down for pension income

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (idipens) above the threshold (QYPTD) of \$26,000 would have the amount of the maximum pension income credit (QYPDL)

reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPRR, QYPPI.

CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	26000.00	-- Income Tax Return, 1996, Work Chart, line 374
ba97.mpr:	26000.00	0.0% Income Tax Return, 1997, Work Chart, line 374
ba98.mpr:	0.00	-- No longer in effect. See QCALRFLG.
ba99.mpr:	0.00	-- Not in effect. See QCALRFLG
ba00.mpr:	0.00	-- Not in effect. See QCALRFLG
ba01.mpr:	0.00	-- Not in effect. See QCALRFLG
ba02.mpr:	0.00	-- Not in effect. See QCALRFLG
ba03.mpr:	0.00	-- Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using DEFAULT=1.0000

REFFLAG Read reference results file

DESCRIPTION

This parameter invokes the reference variable facility. When this parameter is set to 1, the model will read a series of variables (REFVARS) from an SPSM results file (INPREF). Please see the [User's Guide](#) for details on the results file facility.

REFVARS Reference results file variables [string]

DESCRIPTION

The REFVARS parameter lists the names of the variables that the user wishes to read from the results file, and can optionally be used to re-name these variables as well. Please see the [User's Guide](#) for details on the results file facility.

REPNETFLAG Social program repayments reduce net income flag

DESCRIPTION

When set to 1, repayment of social benefits (UI, OAS, FA) are used to reduce net income.

CROSS REFERENCE

Function	Description
txinet	Compute net income
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	1	-- Social benefits repayment
ba90.mpr:	1	-- Social benefits repayment
ba91.mpr:	1	-- Social benefits repayment
ba92.mpr:	1	-- Social benefits repayment
ba93.mpr:	1	-- Social benefits repayment
ba94.mpr:	1	-- Social benefits repayment
ba95.mpr:	1	-- Social benefits repayment
ba96.mpr:	1	-- Social benefits repayment
ba97.mpr:	1	-- Social benefits repayment
ba98.mpr:	1	-- Social benefits repayment
ba99.mpr:	1	-- Social benefits repayment
ba00.mpr:	1	-- Social benefits repayment
ba01.mpr:	1	-- Social benefits repayment
ba02.mpr:	1	-- Social benefits repayment
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

ROUNDFLAG Round disposable and consumable income

DESCRIPTION

ROUNDFLAG is normally activated, so that consumable and disposable income are rounded to the nearest dollar before being used for reporting or output purposes. Because SPSM results files always contain rounded data, this action ensures that base/variant comparisons that use disposable or consumable income will be identical whether BASMETH is 1 (read results file) or 2 (create base variables through simulation). When ROUNDFLAG is set to 0, this action is turned off. This action is useful in conjunction with the turning point facility, because otherwise the rounding of consumable income produces a large number of spurious turning points in the household tax function.

RRSPEINC Increment to rrsp if conditions & rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. RRSPEINC will be added to the RRSP contributions of all persons covered by a registered pension plan whose current RRSP contributions fall between RRSPEMIN and RRSPEMAX.

RRSPEMAX Maximum (rpp+rrsp) for increment if rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC.

RRSPEMIN Minimum (rpp+rrsp) for increment if rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC.

RRSPIFLAG RRSP increment activation flag

DESCRIPTION

This parameter, defined in the database adjustment parameter file, activates a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC and RRSPSINC.

RRSPSINC Increment to rrsp if conditions & rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. RRSPSINC will be added to the RRSP contributions of all persons not covered by a registered pension plan whose current RRSP contributions fall between RRSPSMIN and RRSPSMAX.

RRSPSMAX Maximum (rrsp) for increment if rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPSINC.

RRSPSMIN Minimum (rrsp) for increment if rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPSINC.

SACLAWFLAG Social assistance NCBS clawback flag

DESCRIPTION

This parameter flag turns on or off the clawback of social assistance benefits. When this parameter is set to 0, no clawback of social assistance is performed. The social assistance clawback schemes are activated when this flag is set to 1. Social assistance benefits are clawed back by the appropriate amount depending on the province and the resulting value of social assistance is then used in the calculation of taxes and other programs where it is included. This parameter must also be used in conjunction with the provincial vector SACLAWPR when the clawback option is activated.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- FLAG
ba89.mpr:	0	-- FLAG
ba90.mpr:	0	-- FLAG
ba91.mpr:	0	-- FLAG
ba92.mpr:	0	-- FLAG
ba93.mpr:	0	-- FLAG
ba94.mpr:	0	-- FLAG
ba95.mpr:	0	-- FLAG
ba96.mpr:	0	-- FLAG
ba97.mpr:	0	-- FLAG
ba98.mpr:	1	-- FLAG
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG
ba02.mpr:	1	-- FLAG
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

SACLAWPR Social assistance clawback flag [prov]

DESCRIPTION

SACLAWPR is a provincial vector of flags that turn on or off the clawback procedure in their particular province. It is used when SACLAWFLAG is equal to 1. The provincial vector allows the user to turn on or off the clawback procedures in provinces with the values 0 (no clawback) or 1 (clawback activated).

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] Not in effect
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
ba89.mpr:		[Same] Not in effect
ba90.mpr:		[Same] Not in effect
ba91.mpr:		[Same] Not in effect
ba92.mpr:		[Same] Not in effect
ba93.mpr:		[Same] Not in effect
ba94.mpr:		[Same] Not in effect
ba95.mpr:		[Same] Not in effect
ba96.mpr:		[Same] Not in effect
ba97.mpr:		[Same] Not in effect
ba98.mpr:	10	[Rows] NCB Progress Report 2000
	0	
	1	
	1	
	0	
	1	
	1	
	1	
	1	
	1	

0		
ba99.mpr:	10	[Rows] NCBS Progress Report
1		
1		
1		
0		
1		
1		
1		
1		
1		
0		
ba00.mpr:		[Same] NCBS Progress Report
ba01.mpr:		[Same] NCBS Progress Report
ba02.mpr:	10	[Rows] HRDC Income Support Policy Group
1		
1		
0		
0		
1		
1		
1		
1		
1		
0		
ba03.mpr:		[Same] Copied from ba02.mpr
ba04.mpr:	10	[Rows] Manitoba Budget 2003, p.9
1		
1		
1		
0		
1		
1		
0		
1		
1		
0		
ba05.mpr:		[Same] Copied from ba04.mpr

SAELDOPT SA for elderly calculation method [1=~SA,2=GIST->~SA,3=diff]

DESCRIPTION

When the value of SAFLAG is set to 1, this parameter determines the way in which Social Assistance Payments (imisa) will be calculated for the elderly. There are three valid values for SAELDOPT:

1. Social Assistance is set to zero for all persons over age 65
2. Social Assistance (imisa) is set to zero for individuals age 65 and over receiving simulated GIS Supplementation Benefits (imigist), otherwise it is set equal to Reported Social Assistance (idisa).
3. Social Assistance is set equal to the positive difference between reported social assistance and simulated GIS supplements

$$\text{imisa} = \text{idisa} - \text{imigist}$$

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1	--	OPTION
ba89.mpr:	1	--	OPTION
ba90.mpr:	1	--	OPTION
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	1	--	OPTION
ba95.mpr:	1	--	OPTION
ba96.mpr:	1	--	OPTION
ba97.mpr:	1	--	OPTION
ba98.mpr:	1	--	OPTION
ba99.mpr:	1	--	Option
ba00.mpr:	1	--	OPTION

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

SAFLAG Social assistance flag

DESCRIPTION

When SAFLAG is set to 1, social assistance is calculated, otherwise Modelled Social Assistance (imisa) is set to zero. See also SAELDOPT and the samod function description.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	To Calculate Social Assistance
ba89.mpr: 1	--	To Calculate Social Assistance
ba90.mpr: 1	--	To Calculate Social Assistance
ba91.mpr: 1	--	To Calculate Social Assistance
ba92.mpr: 1	--	To Calculate Social Assistance
ba93.mpr: 1	--	To Calculate Social Assistance
ba94.mpr: 1	--	To Calculate Social Assistance
ba95.mpr: 1	--	To Calculate Social Assistance
ba96.mpr: 1	--	To Calculate Social Assistance
ba97.mpr: 1	--	To Calculate Social Assistance
ba98.mpr: 1	--	To Calculate Social Assistance
ba99.mpr: 1	--	To Calculate Social Assistance
ba00.mpr: 1	--	To Calculate Social Assistance
ba01.mpr: 1	--	To Calculate Social Assistance
ba02.mpr: 1	--	To Calculate Social Assistance

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

SAFS Federal share of social assistance [prov]

DESCRIPTION

In version 5.0 and earlier, this parameter was a single proportion used to determine the proportional splitting of Social Assistance payments between federal and provincial governments. It is now implemented as a vector of ten individual provincial proportions to correctly account for the modified limits to the growth of CAP payments by the federal government.

This vector parameter is used to determine the proportional splitting of Social Assistance payments between individual provinces and the federal government. This splitting is performed inside the samod function and corresponds to the federal/provincial cost sharing agreements in the Canada Assistance Plan. The value of SAFS is the proportion of reported social assistance which is paid by provincial governments.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source
ba88.mpr: 10	[Rows]	fed CAP office 20/1/93
	0.50000	
	0.50000	
	0.50000	
	0.50000	
	0.50000	
	0.50000	
	0.50000	

0.50000			
0.50000			
0.50000			
ba89.mpr:		[Same]	fed CAP office 20/1/93
ba90.mpr:	10	[Rows]	fed CAP office 20/1/93
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.48000	-4.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.49000	-2.0%		
ba91.mpr:	10	[Rows]	fed CAP office 23/2/94
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.35250	-26.6%		
0.50000	0.0%		
0.50000	0.0%		
0.47750	-4.5%		
0.43250	-11.7%		
ba92.mpr:	10	[Rows]	fed CAP office 23/2/94
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.30000	-14.9%		
0.50000	0.0%		
0.50000	0.0%		
0.45500	-4.7%		
0.38250	-11.6%		
ba93.mpr:	10	[Rows]	fed CAP office 23/2/94
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.28250	-5.8%		
0.50000	0.0%		
0.50000	0.0%		

0.48750	7.1%	
0.35500	-7.2%	
ba94.mpr:	10	[Rows] fed CAP office 23/2/94
0.50000	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.28250	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.50000	2.6%	
0.35500	0.0%	
ba95.mpr:	10	[Rows] fed CAP office 29/04/96
0.50000	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.29750	5.3%	
0.50000	0.0%	
0.50000	0.0%	
0.50000	0.0%	
0.31750	-10.6%	
ba96.mpr:	10	[Rows] CHST replaces CAP
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
0.00000	-100.0%	
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

This vector parameter contains the average number months of receipt of social assistance by province which is used in the calculation of social assistance benefit clawback when SACLAWFLAG is set to 1 and the appropriate flag by province is also activated in the provincial vector SACLAWPR. While the clawback schemes vary by province, in general the clawback of social assistance results in a reduction in SA benefits by the amount of the National Child Benefit Supplement (imfcbene) received for those months in which the individual was also receiving social assistance benefits.

This provincial vector allows the user to set an average number of months of social assistance by province. With a value of 12, the entire amount of the National Child Benefit Supplement received during the year is clawed back from social assistance benefits where applicable (see SACLAWPR).

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] Not in effect
	12.00000	
	12.00000	
	12.00000	
	12.00000	
	12.00000	
	12.00000	
	12.00000	
	12.00000	
	12.00000	
	12.00000	

12.00000
ba89.mpr: [Same] Not in effect
ba90.mpr: [Same] Not in effect
ba91.mpr: [Same] Not in effect
ba92.mpr: [Same] Not in effect
ba93.mpr: [Same] Not in effect
ba94.mpr: [Same] Not in effect
ba95.mpr: [Same] Not in effect
ba96.mpr: [Same] Not in effect
ba97.mpr: [Same] Not in effect
ba98.mpr: [Same] User
ba99.mpr: [Same] User
ba00.mpr: [Same] User
ba01.mpr: [Same] User
ba02.mpr: [Same] User
ba03.mpr: [Same] Copied from ba02.mpr
ba04.mpr: [Same] Copied from ba03.mpr
ba05.mpr: [Same] Copied from ba04.mpr

SAMPLE Size of sample obtained

DESCRIPTION

This parameter reports the proportion of sample used for processing. Valid values range from 0 to 1. Should the user interrupt a model run in progress the correct sampling ratio will be calculated and output in the control parameter (.cpr) file.

SAMPLEREQ Size of sample requested

DESCRIPTION

This control parameter allows the user to indicate the size of the sample requested for processing. The size of the sample actually obtained will be recorded in **SAMPLE**, and may differ from **SAMPLEREQ** for a number of reasons among which are:

- The input database file given by INPSPD had fewer records than required to generate the requested sample.
- The input results file given by INPBASMRS had fewer records than required because it was generated with a sample smaller than **SAMPLEREQ**.
- An SPSM execution always occurs with an integral number of households, therefore the resulting sample may deviate slightly from that requested.

SAMTOPT Sask. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When SAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When SAMTOPT is set to 2, then a percentage (SAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtrv) is added to the basic provincial tax (imbpt). The definition of imamtrv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using SAMTPCTF.

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

When SAMTOPT is set to 4, then a percentage (SAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using SAMTPCTM.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Not in effect
ba89.mpr:	1	-- Not in effect
ba90.mpr:	1	-- Not in effect
ba91.mpr:	1	-- Not in effect
ba92.mpr:	1	-- Not in effect
ba93.mpr:	1	-- Not in effect
ba94.mpr:	1	-- Not in effect
ba95.mpr:	1	-- Not in effect
ba96.mpr:	1	-- Not in effect
ba97.mpr:	1	-- Not in effect
ba98.mpr:	1	-- Not in effect
ba99.mpr:	1	-- Not in effect
ba00.mpr:	1	-- Not in effect
ba01.mpr:	4	-- Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	2	-- Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

SAMTPCTF Sask. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set to 2, then a percentage (SAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.50000	-- Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.50000	0.0% Copied from ba02.mpr
ba04.mpr:	0.50000	0.0% Copied from ba03.mpr
ba05.mpr:	0.50000	0.0% Copied from ba04.mpr

SAMTPCTM Sask. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set to 4, then a percentage (SAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.50000	-- Federal Income Tax Form SK428- 2001
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

SAMTTX Sask. amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

SAPFLAG Social assistance predicted value flag

DESCRIPTION

When SAPFLAG is set to 1, predicted values of social assistance are used. Predicted values are equal to idisa when SATARGET is set to 0.5. Users can increase or decrease the number of families receiving SA by increasing or decreasing SATARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 3% in the number of families receiving SA. Interval between 0.05 and 0.5 allows for a maximum decrease of 3% in the number of families receiving SA. Individuals are selected and get idsapred when idsarank/1000 is lower than SATARGET.

See idsapred, idsarank.

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	SPSD/M Development Team
ba89.mpr: 1	--	SPSD/M Development Team
ba90.mpr: 1	--	SPSD/M Development Team
ba91.mpr: 1	--	SPSD/M Development Team
ba92.mpr: 1	--	SPSD/M Development Team
ba93.mpr: 1	--	SPSD/M Development Team
ba94.mpr: 1	--	SPSD/M Development Team
ba95.mpr: 1	--	SPSD/M Development Team
ba96.mpr: 1	--	SPSD/M Development Team
ba97.mpr: 1	--	SPSD/M Development Team
ba98.mpr: 1	--	SPSD/M Development Team
ba99.mpr: 1	--	SPSD/M Development Team
ba00.mpr: 1	--	SPSD/M Development Team
ba01.mpr: 1	--	SPSD/M Development Team
ba02.mpr: 1	--	SPSD/M Development Team
ba03.mpr: 1	--	SPSD/M Development Team
ba04.mpr: 1	--	SPSD/M Development Team
ba05.mpr: 1	--	SPSD/M Development Team

SASFLAG SAS output facility activation flag

DESCRIPTION

This control parameter is used to activate the SAS native file output facility. A self-documenting file with name OUTSAS in SAS Version 6.03 format is produced containing variables given by SASVARS rolled up to the level specified by SASUNIT. To produce a SAS data file in the user's SAS version, a PROC COPY into an empty directory should do it. Please see the *User's Guide* for more information.

SASKC Saskatchewan GIS supplement: married pensioners

DESCRIPTION

Maximum annual Saskatchewan Income Plan benefits for each person in a married couple where both receive OAS/GIS. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	660.00	--	HWC 1988 & 1989, page 21 (Blue Book)
ba89.mpr:	810.00	22.7%	HWC 1989 Edition, section 6.1
ba90.mpr:	810.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	810.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	825.00	1.9%	HWC 1992 Edition, section 6.1
ba93.mpr:	870.00	5.5%	HWC 1993 Edition, section 6.1
ba94.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

ba95.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	870.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	870.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	870.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SASKMINC Saskatchewan GIS supplement minimum benefits: married

DESCRIPTION

Minimum annual Saskatchewan Income Plan benefits for each person in a married couple where both receive OAS/GIS. Calculated as a sum of monthly minimum.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	54.00	-- HWC 1988, page 24 (Blue Book)
ba89.mpr:	54.00	0.0% HWC 1989 Edition, section 6.1

ba90.mpr:	54.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	54.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	60.00	11.1%	Saskatchewan Income Plan, Government of Saskatchewan
ba93.mpr:	78.00	30.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba94.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	78.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	78.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	78.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SASKMINS Saskatchewan GIS supplement minimum benefits: single

DESCRIPTION

Minimum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly minimum.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	60.00	--	HWC 1988, page 24 (Blue Book)
ba89.mpr:	60.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	60.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	60.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	78.00	30.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba93.mpr:	132.00	69.2%	Saskatchewan Income Plan, Government of Saskatchewan
ba94.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	132.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	132.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	132.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SASKRR1 Saskatchewan GIS supplement reduction rate: regular

DESCRIPTION

Saskatchewan Income Plan reduction rate for single pensioners and married pensioners who are both eligible. This rate is expressed as a proportion of the actual GIS dollar reduction.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1.00000	-- HWC 1988, page 37 (Blue Book)
ba89.mpr:	1.00000	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	1.00000	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	1.00000	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	1.00000	0.0% HWC 1992 Edition, section 6.1
ba93.mpr:	1.00000	0.0% HWC 1993 Edition, section 6.1
ba94.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	1.00000	0.0% Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	1.00000	0.0% Copied from ba02.mpr
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

DESCRIPTION

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are not eligible for OAS/GIS. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	3.00000	--	HWC 1988, page 37 (Blue Book)
ba89.mpr:	3.00000	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	3.00000	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	3.00000	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	3.00000	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	3.00000	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

ba01.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	3.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	3.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	3.00000	0.0%	Copied from ba04.mpr

SASKRR3 Saskatchewan GIS supplement reduction rate: SPA

DESCRIPTION

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are receiving SPA. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.33333	--	HWC 1988, page 37 (Blue Book)
ba89.mpr:	0.33333	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	0.33333	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	0.33333	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	0.33333	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	0.33333	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

ba97.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	0.33333	0.0%	Copied from ba02.mpr
ba04.mpr:	0.33333	0.0%	Copied from ba03.mpr
ba05.mpr:	0.33333	0.0%	Copied from ba04.mpr

SASKS Saskatchewan GIS supplement: single pensioners

DESCRIPTION

Maximum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly maximums.

CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	810.00	--	HWC 1988 & 1989, page 21 (Blue Book)
ba89.mpr:	960.00	18.5%	HWC 1989 Edition, section 6.1
ba90.mpr:	960.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	960.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	990.00	3.1%	HWC 1992 Edition, section 6.1

ba93.mpr:	1080.00	9.1%	HWC 1993 Edition, section 6.1
ba94.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba99.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba00.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba01.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba02.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba03.mpr:	1080.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	1080.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1080.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SASTITLE SAS file label [string]

DESCRIPTION

This control parameter, when activated by SASFLAG, gives the internal label which will be written into the header of the native SAS file given by OUTSAS. This label is used by the SAS system by certain procedures, in particular PROC CONTENTS.

SASUNIT SAS output family level

DESCRIPTION

When the SAS file output facility is activated using the SASFLAG parameter, this control parameter is used to specify the family level of analysis of the resulting file. Each record on the output file will correspond to an entity given by SASUNIT. Valid values and their meanings are given below.

0	Individual
1	Nuclear Family
2	Census Family

3 Economic Family
4 Household

The default value of SASUNIT is 0.

SASVARS Variables selected for SAS output [string]

DESCRIPTION

This control parameter, when activated by SASFLAG, gives a list of all variables to be written to each record of the resulting SAS native file. Any SPSD/M variable, including base and variant values, may be included.

SATARGET Social assistance target for predicted SA

DESCRIPTION

When SAPFLAG is set to 1, predicted values of social assistance are used. Predicted values are equal to idisa when SATARGET is set to 0.5. Users can increase or decrease the number of families receiving SA by increasing or decreasing SATARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 75% in the number of families receiving SA. Interval between 0.05 and 0.5 allows for a maximum decrease of 75% in the number of families receiving SA. Individuals are selected and get idsapred when idsarank/1000 is lower than SATARGET. Maximum variation may vary by province.

See SAPFLAG, idsapred, idsarank.

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

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] SPSD/M Development Team
0.40802		
0.44180		
0.37913		
0.45466		
0.44117		
0.43495		
0.52231		
0.44299		
0.37664		
0.44117		
ba89.mpr:	[Same]	SPSD/M Development Team
ba90.mpr:	[Same]	SPSD/M Development Team
ba91.mpr:	[Same]	SPSD/M Development Team
ba92.mpr:	[Same]	SPSD/M Development Team
ba93.mpr:	[Same]	SPSD/M Development Team
ba94.mpr:	[Same]	SPSD/M Development Team
ba95.mpr:	[Same]	SPSD/M Development Team
ba96.mpr:	[Same]	SPSD/M Development Team
ba97.mpr:	[Same]	SPSD/M Development Team
ba98.mpr:	[Same]	SPSD/M Development Team
ba99.mpr:	[Same]	SPSD/M Development Team
ba00.mpr:	[Same]	SPSD/M Development Team
ba01.mpr:	[Same]	SPSD/M Development Team
ba02.mpr:	[Same]	SPSD/M Development Team
ba03.mpr:	[Same]	SPSD/M Development Team
ba04.mpr:	[Same]	SPSD/M Development Team
ba05.mpr:	[Same]	SPSD/M Development Team

SAXM Sask. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	3619.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	3728.00	3.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	3787.00	1.6%	Form TD1SK 2003
ba04.mpr:	3864.22	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	3941.45	2.0%	Grown from ba04.mpr using CPISA=1.019985

SAXPI Sask. Age Amount phase in rate for 1994 and beyond

DESCRIPTION

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

See also `impatxc`, `SAXM`, `SAXRR`, and `SAXTD`.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	1.00000	-- Federal Income Tax Form SK428 - 2001
ba02.mpr:	1.00000	0.0% Federal Income Tax Form SK428 - 2002
ba03.mpr:	1.00000	0.0% Form TD1SK 2003
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

SAXRR Sask. Age Amount credit reduction rate

DESCRIPTION

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

See also `impatxc`, `SAXTD`, `SAXPI`.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.15000	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.15000	0.0%	Form TD1SK-WS 2003
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

SAXTD Sask. Age Amount net income turndown

DESCRIPTION

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

See also `impatxc`, `SAXRR`, `SAXPI`

CROSS REFERENCE

Function	Description
<code>txsask</code>	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
<code>ba88.mpr:</code>	0.00	--	Not in effect
<code>ba89.mpr:</code>	0.00	--	Not in effect
<code>ba90.mpr:</code>	0.00	--	Not in effect
<code>ba91.mpr:</code>	0.00	--	Not in effect
<code>ba92.mpr:</code>	0.00	--	Not in effect
<code>ba93.mpr:</code>	0.00	--	Not in effect
<code>ba94.mpr:</code>	0.00	--	Not in effect
<code>ba95.mpr:</code>	0.00	--	Not in effect
<code>ba96.mpr:</code>	0.00	--	Not in effect
<code>ba97.mpr:</code>	0.00	--	Not in effect
<code>ba98.mpr:</code>	0.00	--	Not in effect
<code>ba99.mpr:</code>	0.00	--	Not in effect
<code>ba00.mpr:</code>	0.00	--	Not in effect
<code>ba01.mpr:</code>	26941.00	--	Federal Income Tax Form SK428 - 2001
<code>ba02.mpr:</code>	27749.00	3.0%	Federal Income Tax Form SK428 - 2002
<code>ba03.mpr:</code>	28193.00	1.6%	Form TD1SK 2003
<code>ba04.mpr:</code>	28767.91	2.0%	Grown from <code>ba03.mpr</code> using <code>CPISA=1.020392</code>
<code>ba05.mpr:</code>	29342.84	2.0%	Grown from <code>ba04.mpr</code> using <code>CPISA=1.019985</code>

SBXM Sask. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	8000.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	8000.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	8000.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	8163.14	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	8326.28	2.0%	Grown from ba04.mpr using CPISA=1.019985

SCB1 Sask Child Benefit max for 1st child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the first dependent child in the family.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	900.00	--	Saskatchewan budget 1998
ba99.mpr:	720.00	-20.0%	Sask. Child Benefit Regulations Amendment
ba00.mpr:	528.00	-26.7%	Sask. Child Benefit Regulations Amendment
ba01.mpr:	250.00	-52.7%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	212.00	-15.2%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	42.00	-80.2%	Sask. Child Benefit Regulations Amendment
ba04.mpr:	42.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	42.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SCB2 Sask Child Benefit max for 2nd child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the second dependent child in the family.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1104.00	--	Saskatchewan budget 1998
ba99.mpr:	924.00	-16.3%	Sask. Child Benefit Regulations Amendment
ba00.mpr:	738.00	-20.1%	Sask. Child Benefit Regulations Amendment
ba01.mpr:	454.00	-38.5%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	422.00	-7.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	255.00	-39.6%	Sask. Child Benefit Regulations Amendment
ba04.mpr:	255.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	255.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SCB3 Sask Child Benefit max for 3rd and additional child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the third (or more) dependent child in the family.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1176.00	--	Saskatchewan budget 1998
ba99.mpr:	996.00	-15.3%	Sask. Child Benefit Regulations Amendment
ba00.mpr:	812.00	-18.5%	Sask. Child Benefit Regulations Amendment
ba01.mpr:	526.00	-35.2%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	497.00	-5.5%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	330.00	-33.6%	Sask. Child Benefit Regulations Amendment
ba04.mpr:	330.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	330.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SCBFLG Sask Child Benefit activation flag

DESCRIPTION

This flag turns on or off the Saskatchewan Child Benefit and the Saskatchewan Employment Supplement.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	1	-- Saskatchewan budget 1998
ba99.mpr:	1	-- Sask. Child Benefit Regulations
ba00.mpr:	1	-- Sask. Child Benefit Regulations
ba01.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	1	-- Sask. Child Benefit Regulations Amendment
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

SCBRR1 Sask Child Benefit 1st reduction rate [number of kids]

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than SCBTD1 and less than SCBTD2 is reduced at a rate of SCBRR1. This is a vector parameter which depends on the number of children. The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 1	0.000000	[Rows] Not in effect
ba89.mpr:		[Same] Not in effect
ba90.mpr:		[Same] Not in effect
ba91.mpr:		[Same] Not in effect
ba92.mpr:		[Same] Not in effect
ba93.mpr:		[Same] Not in effect
ba94.mpr:		[Same] Not in effect
ba95.mpr:		[Same] Not in effect
ba96.mpr:		[Same] Not in effect
ba97.mpr:		[Same] Not in effect
ba98.mpr: 9	0.000000	[Rows] Saskatchewan budget 1998
	0.150500	--
	0.301400	
	0.452000	
	0.536534	
	0.604364	
	0.659996	
	0.706448	
	0.745820	
ba99.mpr:		[Same] Sask. Child Benefit Regulations
ba00.mpr:		[Same] Sask. Child Benefit Regulations
ba01.mpr:		[Same] Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:		[Same] Saskatchewan Social Services
ba03.mpr:		[Same] Saskatchewan Social Services
ba04.mpr:		[Same] Copied from ba03.mpr
ba05.mpr:		[Same] Copied from ba04.mpr

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than SCBTD1 and less than SCBTD2 is reduced at a rate of SCBRR1. The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2. This rate depends on the number of children in the family.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0.000000		
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr: 9	[Rows]	Saskatchewan budget 1998
0.000000	--	
0.029500		
0.099400		
0.184000		
0.268534		
0.336364		
0.391996		
0.438448		

0.477820
ba99.mpr: [Same] Sask. Child Benefit Regulations
ba00.mpr: [Same] Sask. Child Benefit Regulations
ba01.mpr: [Same] Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr: [Same] Saskatchewan Social Services
ba03.mpr: [Same] Saskatchewan Social Services
ba04.mpr: [Same] Copied from ba03.mpr
ba05.mpr: [Same] Copied from ba04.mpr

SCBTD1 Sask Child Benefit 1st turndown

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than this parameter and less than SCBTD2 is reduced at a rate of SCBRR1 (which depends on the number of children in the family). The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	15921.00	--	Saskatchewan budget 1998

ba99.mpr:	15921.00	0.0%	Sask. Child Benefit Regulations
ba00.mpr:	15921.00	0.0%	Sask. Child Benefit Regulations
ba01.mpr:	15921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	15921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	15921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba04.mpr:	15921.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	15921.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SCBTD2 Sask Child Benefit 2nd turndown

DESCRIPTION

This is the second turndown rate for the Saskatchewan Child Benefit. The benefit is first reduced by the amount of net family income greater than SCBTD1 and less than SCBTD2. The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	20921.00	--	Saskatchewan budget 1998
ba99.mpr:	20921.00	0.0%	Sask. Child Benefit Regulations
ba00.mpr:	20921.00	0.0%	Sask. Child Benefit Regulations
ba01.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	20921.00	0.0%	Saskatchewan Social Services
ba03.mpr:	20921.00	0.0%	Saskatchewan Social Services
ba04.mpr:	20921.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	20921.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SCGTC Sask. Caregiver Tax Credit

DESCRIPTION

SCGTC multiplied by SPNTPCR is the maximum amount of the Saskatchewan Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

For more explanation see SCGTCFLG.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect

ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	3500.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	3605.00	3.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	3663.00	1.6%	Form TD1SK 2003
ba04.mpr:	3737.70	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	3812.40	2.0%	Grown from ba04.mpr using CPISA=1.019985

SCGTCFLG Sask. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Saskatchewan Caregiver Tax Credit (impcgtc) is activated by the flag SCGTCFLG.

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

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

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

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

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	1	-- Federal Income Tax Form SK428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form SK428 - 2002
ba03.mpr:	1	-- Form TD1SK 2003
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

SCGTCTC Sask. Caregiver tax credit take-up rate by age of elderly [age,rate]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr: 5	[Rows]	Value based on SCF 1996
60	0.870 (-0.0010)	
70	0.860 (0.0000)	
80	0.860 (-0.0130)	
90	0.730 (0.0270)	
100	1.000 (0.0270)	
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	15453.00	--	Saskatchewan 2001 budget p.58
ba02.mpr:	15917.00	3.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	16172.00	1.6%	Form TD1SK 2003
ba04.mpr:	16501.78	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	16831.57	2.0%	Grown from ba04.mpr using CPISA=1.019985

SCGTCTK Sask. Caregiver tax credit take-up rate by income level
[employment income,rate]

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect

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

SCHATL1 Sask. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	200.00	-- Federal Income Tax Form SK428 - 2001
ba02.mpr:	200.00	0.0% Federal Income Tax Form SK428 - 2002
ba03.mpr:	200.00	0.0% Saskatchewan Department of Finance

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

SCHATR1 Sask. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (SCHATL1) that may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.11500	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.11250	-2.2%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.11000	-2.2%	Saskatchewan Department of Finance
ba04.mpr:	0.11000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.11000	0.0%	Copied from ba04.mpr

DESCRIPTION

The proportion of charitable donations above the first level (SCHATL1) that may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.16000	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.15500	-3.1%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.15000	-3.2%	Saskatchewan Department of Finance
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

DESCRIPTION

Beginning in 2001, this parameter represents the value of the Saskatchewan non-refundable tax credit amount per child.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	1500.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	2000.00	33.3%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	2500.00	25.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	2550.98	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	2601.96	2.0%	Grown from ba04.mpr using CPISA=1.019985

DESCRIPTION

This parameter is the deficit surtax rate applied to Basic Saskatchewan Income Tax.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.05000	-- Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.10000	100.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.10000	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.10000	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.10000	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.10000	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	0.10000	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	0.10000	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.10000	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00000	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

Saskatchewan Debt Surtax Reduction Amount - Amount deducted from Saskatchewan debt reduction surtax.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	75.00	-- Federal Income Tax T1C (SASK) 1995
ba96.mpr:	150.00	100.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	150.00	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	150.00	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	150.00	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	150.00	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Copied from ba02.mpr
ba04.mpr:	0.00	-- Copied from ba03.mpr
ba05.mpr:	0.00	-- Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.08000	-- Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.08000	0.0% Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.08000	0.0% Copied from ba02.mpr
ba04.mpr:	0.08000	0.0% Copied from ba03.mpr
ba05.mpr:	0.08000	0.0% Copied from ba04.mpr

DESCRIPTION

In the calculation of CPP contributions on self-employment earnings, this rate is applied to idisenf plus idisefm.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.04000	-- Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	0.04200	5.0% Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	0.04400	4.8% Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	0.04600	4.5% Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	0.04800	4.3% Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	0.05000	4.2% Thirteenth Actuarial Report - OSFI
ba94.mpr:	0.05200	4.0% Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	0.05400	3.8% Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	0.05600	3.7% Revenue Canada Source Deductions Office
ba97.mpr:	0.06000	7.1% Federal Income Tax 1997 - Schedule 8 & Line 310
ba98.mpr:	0.06400	6.7% Federal Income Tax 1998 - Schedule 8 & Line 310
ba99.mpr:	0.07000	9.4% Federal Income Tax 1999 - Schedule 8 & Line 310
ba00.mpr:	0.07800	11.4% Federal Income Tax 2000 - Schedule 8 & Line 310
ba01.mpr:	0.08600	10.3% Federal Income Tax 2001 - Schedule 8
ba02.mpr:	0.09400	9.3% Federal Income Tax 2002 - Schedule 8
ba03.mpr:	0.09900	5.3% CCRA News Release - Nov 4/02
ba04.mpr:	0.09900	0.0% Copied from ba03.mpr
ba05.mpr:	0.09900	0.0% Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	400.00	--	Federal Income Tax Form SK(S11) - 2001
ba02.mpr:	400.00	0.0%	Federal Income Tax Form SK(S11) - 2002
ba03.mpr:	400.00	0.0%	Form TD1SK 2003
ba04.mpr:	400.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	400.00	0.0%	Grown from ba04.mpr using NONE=1.0000

SEED Random number generator seeds

DESCRIPTION

This vector control parameter is used to start the streams of pseudo-random numbers used in the model. Up to 20 independent random numbers are generated for each individual and are stored in the variables idrand0 through idrand19. A different sequence of numbers for each activated stream can be generated by changing SEED. The number of streams activated is determined by the number of elements in SEED. Random numbers are used to apply social program or demographic take-up rates.

SELFLAG Selection facility activation flag

DESCRIPTION

The SELFLAG control parameter is used to activate the SPSM selection facility. When SELFLAG is set to 1, the expression in SELSPEC is evaluated for each individual and the result (if true) is propagated to families at the SELUNIT level of analysis. Only individuals (or families) marked as selected will be included in any generated files or reports.

SELMAX Selection facility maximum # of households

DESCRIPTION

SELMAX has been added as an enhancement to the SPSM selection facility. If SELMAX is left at its default value of 0, the selection facility operates as described in the *User's Guide*. If it is set to a positive integer, SPSM will stop reading the database as soon as SELMAX households have been read. This is useful if the user wished to select just one or a few households for detailed analysis, for example with the turning point facility, or using the detailed reporting capabilities of the text file output facility.

SELSPEC Selection specification [string]

DESCRIPTION

This control parameter, when activated by SELFLAG, is used to specify whether an individual is to be marked as selected or not for the purposes of output and reporting. The expression is evaluated for each individual and is considered true if the result is non-zero. Any SPSD/M variables, including base and variant tax/transfer variables, may be used in SELSPEC. Please see the [*User's Guide*](#) for more information.

SELUNIT Selection facility family level

DESCRIPTION

This control parameter, when activated by SELFLAG, is used to specify the level to which individual selection (computed by applying the expression in SELSPEC) is to be propagated. If SELUNIT is 0, selection remains at the level of individual. If SELUNIT is 1, 2, 3, or 4, then selection of any individual in the family unit implies selection of all members in the unit. Valid values of SELUNIT and their meanings are given below.

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

The default value of SELUNIT is 0.

SEMXM Sask. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	8000.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	8000.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	8000.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	8163.14	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	8326.28	2.0%	Grown from ba04.mpr using CPISA=1.019985

SEMXT Sask. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	800.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	800.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	800.00	0.0%	Form TD1SK 2003
ba04.mpr:	816.31	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	832.62	2.0%	Grown from ba04.mpr using CPISA=1.019985

SESCI Sask Employment Supplement cut in level

DESCRIPTION

Only families with annual employment income over this level are eligible to receive the Saskatchewan Employment Supplement.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	1500.00	--	Saskatchewan budget 1998
ba99.mpr:	1500.00	0.0%	Sask Employment Supplement pamphlet
ba00.mpr:	1500.00	0.0%	Sask Employment Supplement pamphlet
ba01.mpr:	1500.00	0.0%	Saskatchewan Social Services
ba02.mpr:	1500.00	0.0%	Saskatchewan Social Services
ba03.mpr:	1500.00	0.0%	Saskatchewan Employment Supplement Regulations
ba04.mpr:	1500.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	1500.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SESMIN Sask Employment Supplement minimum benefit

DESCRIPTION

This parameter represents the minimum benefit for the Saskatchewan Employment Supplement. This minimum benefit became effective May 2001, thus the amount for 2001 was scaled to represent only those months in which it was applied. The minimum amount applies to the calculated value of the supplement with the

additional benefit for children under 13. Families will receive this amount if their calculated benefit falls between \$1 and the minimum benefit.

See also imses.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	175.00	--	Saskatchewan Social Services
ba02.mpr:	300.00	71.4%	Saskatchewan Social Services
ba03.mpr:	300.00	0.0%	Saskatchewan Employment Supplement Regulations
ba04.mpr:	300.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	300.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

This is the level of employment income at which the Saskatchewan Employment Supplement reaches its maximum.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	9900.00	--	Saskatchewan budget 1998
ba99.mpr:	9900.00	0.0%	Saskatchewan Department of Finance
ba00.mpr:	9900.00	0.0%	Saskatchewan Department of Finance
ba01.mpr:	10380.00	4.8%	Saskatchewan Social Services
ba02.mpr:	10380.00	0.0%	Saskatchewan Social Services
ba03.mpr:	10380.00	0.0%	Saskatchewan Employment Supplement Regulations
ba04.mpr:	10380.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	10380.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

The Saskatchewan Employment Supplement and the Saskatchewan Child Benefit are phased in by multiplying the benefit by this parameter.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.50000	--	Saskatchewan budget 1998
ba99.mpr:	1.00000	100.0%	Not in effect
ba00.mpr:	1.00000	0.0%	Saskatchewan Department of Finance
ba01.mpr:	1.00000	0.0%	Saskatchewan Social Services
ba02.mpr:	1.00000	0.0%	Saskatchewan Social Services
ba03.mpr:	1.00000	0.0%	Saskatchewan Social Services
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

DESCRIPTION

The maximum Saskatchewan Employment Supplement is derived by multiplying this parameter, which depends on the number of children, by the amount by which a family’s employment income (up to SESMXIP) exceeds SESCI.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0.00000		
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr: 6	[Rows]	Saskatchewan budget 1998
0.00000	--	
0.25000		
0.30000		
0.35000		
0.40000		
0.45000		
ba99.mpr:	[Same]	Saskatchewan Department of Finance
ba00.mpr:	[Same]	Saskatchewan Department of Finance
ba01.mpr:	[Same]	Saskatchewan Social Services

ba02.mpr: [Same] Saskatchewan Social Services
 ba03.mpr: [Same] Saskatchewan Employment Supplement Regulations
 ba04.mpr: [Same] Copied from ba03.mpr
 ba05.mpr: [Same] Copied from ba04.mpr

SESRR Saskatchewan Employment Supplement reduction rate

DESCRIPTION

This is the reduction rate used to reduce the Saskatchewan Employment Supplement when family income is greater than SESTD.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.25000	--	Saskatchewan budget 1998
ba99.mpr:	0.25000	0.0%	Saskatchewan Department of Finance
ba00.mpr:	0.25000	0.0%	Saskatchewan Department of Finance
ba01.mpr:	0.21000	-16.0%	Saskatchewan Social Services
ba02.mpr:	0.21000	0.0%	Saskatchewan Social Services
ba03.mpr:	0.21000	0.0%	Saskatchewan Employment Supplement Regulations

ba04.mpr: 0.21000 0.0% Copied from ba03.mpr
 ba05.mpr: 0.21000 0.0% Copied from ba04.mpr

SESTD Sask Employment Supplement turndown level

DESCRIPTION

The Saskatchewan Employment Supplement is reduced when family income reaches this level.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	12900.00	--	Saskatchewan budget 1998
ba99.mpr:	12900.00	0.0%	Saskatchewan Department of Finance
ba00.mpr:	12900.00	0.0%	Saskatchewan Department of Finance
ba01.mpr:	13380.00	3.7%	Saskatchewan Social Services
ba02.mpr:	13380.00	0.0%	Saskatchewan Social Services
ba03.mpr:	13380.00	0.0%	Saskatchewan Employment Supplement Regulations
ba04.mpr:	13380.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000

ba05.mpr: 13380.00 0.0% Grown from ba04.mpr using DEFAULT=1.0000

SESTK Sask. Employment Supplement take up by number of kids

DESCRIPTION

This is a take-up rate for the Saskatchewan Employment Supplement based on the number of eligible children in the family. A take up of 1.000 denotes that all eligible recipients (based on family income) would still receive the supplement. A value less than 1.000 would result in only that proportion still getting the supplement and the remainder would not. The first column denotes the number of eligible children in the family where 5 represent 5 or more children. The second column represents the proportion that will receive the supplement.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 6	[Rows]	User Supplied
0	1.000 (0.0000)	
1	1.000 (0.0000)	
2	1.000 (0.0000)	
3	1.000 (0.0000)	
4	1.000 (0.0000)	
5	1.000 (0.0000)	
ba89.mpr:	[Same]	User Supplied
ba90.mpr:	[Same]	User Supplied
ba91.mpr:	[Same]	User Supplied
ba92.mpr:	[Same]	User Supplied
ba93.mpr:	[Same]	User Supplied
ba94.mpr:	[Same]	User Supplied
ba95.mpr:	[Same]	User Supplied
ba96.mpr:	[Same]	User Supplied

ba97.mpr:	[Same]	User Supplied
ba98.mpr:	[Same]	User Supplied
ba99.mpr:	[Same]	User Supplied
ba00.mpr:	[Same]	User Supplied
ba01.mpr:	[Same]	User-supplied
ba02.mpr:	[Same]	User Supplied
ba03.mpr:	[Same]	User Supplied
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

SESYP Sask Employment Supplementary benefit for under 13 phase-in

DESCRIPTION

The Saskatchewan Employment Supplementary benefit for children under 13 is phased in by multiplying the benefit by this parameter.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect

ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.50000	--	Saskatchewan Social Services
ba02.mpr:	1.00000	100.0%	Saskatchewan Social Services
ba03.mpr:	1.00000	0.0%	Saskatchewan Social Services
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

SESYR Sask Employment Supplementary benefit for under 13 rate [number of kids]

DESCRIPTION

The maximum Saskatchewan Employment Supplementary benefit for children under 13 is derived by multiplying this parameter, which depends on the number of children, by the amount by which a family's employment income (up to SESMXIP) exceeds SESCI.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0.00000		
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect

ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Not in effect
ba01.mpr:	6	[Rows]	Saskatchewan Social Services
0.00000	--		
0.06250			
0.07500			
0.08750			
0.10000			
0.11250			
ba02.mpr:		[Same]	Saskatchewan Social Services
ba03.mpr:		[Same]	Saskatchewan Employment Supplement Regulations
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

SESYRR Sask Employment Supplementary benefit for under 13 reduction rate

DESCRIPTION

This is the reduction rate used to reduce the Saskatchewan Employment Supplementary benefit for children under 13 when family income is greater than SESTD.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect

ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.05250	--	Saskatchewan Social Services
ba02.mpr:	0.05250	0.0%	Saskatchewan Social Services
ba03.mpr:	0.05250	0.0%	Saskatchewan Employment Supplement Regulations
ba04.mpr:	0.05250	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05250	0.0%	Copied from ba04.mpr

SFAOUT Proportion of social assistance to eliminate

DESCRIPTION

This parameter is used in runs which require the substitution of Federal Social Assistance with alternative programs (e.g., guaranteed income).

CROSS REFERENCE

Function	Description
samod	Compute social assistance or guarantees

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	User supplied
ba89.mpr:	0.00000	--	User supplied
ba90.mpr:	0.00000	--	User supplied
ba91.mpr:	0.00000	--	User supplied
ba92.mpr:	0.00000	--	User supplied
ba93.mpr:	0.00000	--	User supplied
ba94.mpr:	0.00000	--	User supplied
ba95.mpr:	0.00000	--	User supplied

ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

SFTAX Saskatchewan provincial flat surtax rate on net income

DESCRIPTION

Beginning in 1984, a surtax was applied to Saskatchewan Provincial Tax based on this fraction of net income.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.02000	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) 1998

ba99.mpr:	0.02000	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.01500	-25.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00000	--	Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

SHEATFAM Saskatchewan Home Heating Assistance Rebate for families

DESCRIPTION

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

See SHEATFLG for more information.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect

ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	50.00	--	Saskatchewan Department of Finance News Release - Dec. 8, 2000
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

SHEATFLG Saskatchewan Home Heating Assistance Rebate activation flag

DESCRIPTION

When SHEATFLG is turned on, persons will receive a direct cash rebate (impheatr) from the Saskatchewan government for assistance with heating expenses. 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 SHEATFAM and others receive SHEATSNG.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect

ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	1	--	Saskatchewan Department of Finance News Release - Dec. 8, 2000
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

SHEATSNG Saskatchewan Home Heating Assistance Rebate for singles

DESCRIPTION

This is the amount a qualifying single person with no children would receive for the Saskatchewan home heating rebate (impheatr) for relief of heating expenses. It is calculated when SHEATFLG is turned on.

See SHEATFLG for more information.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	25.00	--	Saskatchewan Department of Finance News Release - Dec. 8, 2000
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

SLVCMAX Maximum Sask. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Saskatchewan labour sponsored funds tax credit (implvctc). The credit is derived as a proportion SLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value SLVCMAX.

In some years, there is a difference in rates between provincially registered funds and federally registered funds. The model assumes that all funds are federally registered.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	700.00	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	700.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	700.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	700.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	700.00	0.0% Federal Income Tax T1C (SASK) TC-1992

ba93.mpr:	700.00	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	700.00	0.0%	Federal Income Tax T1C (SASK) TC-1994
ba95.mpr:	700.00	0.0%	Federal Income Tax T1C (SASK) TC-1995
ba96.mpr:	525.00	-25.0%	Federal Income Tax T1C (SASK) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (SASK) TC-1997
ba98.mpr:	525.00	0.0%	Federal Income Tax T1C (SASK) TC-1998
ba99.mpr:	525.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	525.00	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	525.00	0.0%	Federal Income Tax Form SK428 - 2001
ba02.mpr:	525.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	525.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	525.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	525.00	0.0%	Grown from ba04.mpr using NONE=1.0000

SLVCRT Percent of Sask. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Saskatchewan labour sponsored funds tax credit (implvctc). The credit is derived as a proportion SLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value SLVCMAX.

In some years, there is a difference in rates between provincially registered funds and federally registered funds. The model assumes that all funds are federally registered.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.20000	--	Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1990

ba91.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (SASK) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (SASK) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

SMAXDX Sask. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Saskatchewan non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoht). The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect

ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	6000.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	6180.00	3.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	6279.00	1.6%	Form TD1SK 2003
ba04.mpr:	6407.04	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	6535.08	2.0%	Grown from ba04.mpr using CPISA=1.019985

SMAKET Sask. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

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

ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	5000.00	--	Federal Income Tax Form SK(S11) - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form SK(S11) - 2002
ba03.mpr:	5000.00	0.0%	Form TD1SK 2003
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

SMXM Sask. married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect

ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	8000.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	8000.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	8000.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	8163.14	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	8326.28	2.0%	Grown from ba04.mpr using CPISA=1.019985

SMXMT Sask. married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	800.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	800.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	800.00	0.0%	Form TD1SK 2003
ba04.mpr:	816.31	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	832.62	2.0%	Grown from ba04.mpr using CPISA=1.019985

SPAOSRR OAS portion of SPA taxback rate

DESCRIPTION

Reduction rate applied to the OAS portion of Spouses Allowance, Extended Spouses Allowance and Widowed Spouses Allowance.

CROSS REFERENCE

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

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.75000	-- Redbook, 1988 Edition
ba89.mpr:	0.75000	0.0% Redbook, 1989 Edition
ba90.mpr:	0.75000	0.0% Redbook, 1991 Edition, p. X7
ba91.mpr:	0.75000	0.0% Redbook, 1991 Edition, p. X7
ba92.mpr:	0.75000	0.0% Redbook, 1992 Edition, p. X7
ba93.mpr:	0.75000	0.0% Redbook, 1993 Edition, p. X7
ba94.mpr:	0.75000	0.0% Redbook, 1994 Edition, p. X.7
ba95.mpr:	0.75000	0.0% Redbook, 1996 Edition, p. X.7
ba96.mpr:	0.75000	0.0% Redbook, 1996 Edition, p. X.7
ba97.mpr:	0.75000	0.0% Redbook, 1996 Edition, p. X.7
ba98.mpr:	0.75000	0.0% Redbook, 1998 Edition, p. X.7

ba99.mpr:	0.75000	0.0%	Redbook, 1998 Edition - Page X7.
ba00.mpr:	0.75000	0.0%	Redbook, 1998 Edition, p. X.7
ba01.mpr:	0.75000	0.0%	Old Age Security Act
ba02.mpr:	0.75000	0.0%	Old Age Security Act, Section 10 and Regulations
ba03.mpr:	0.75000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.75000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.75000	0.0%	Copied from ba04.mpr

SPARL SPA reduction point: one married/ widowed

DESCRIPTION

The level of previous year annual family income above which the OAS portion of the SPA starts to be paid at a reduced rate to a married or widowed SPA recipient.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	48.00	--	Redbook, 1988 Edition
ba89.mpr:	48.00	0.0%	Redbook, 1989 Edition
ba90.mpr:	48.00	0.0%	Redbook, 1991 Edition, p. X7
ba91.mpr:	48.00	0.0%	Redbook, 1991 Edition, p. X7
ba92.mpr:	48.00	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	48.00	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	48.00	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba98.mpr:	48.00	0.0%	Redbook, 1998 Edition, p. X.7
ba99.mpr:	48.00	0.0%	Redbook, 1998 Edition - Page X7a.
ba00.mpr:	48.00	0.0%	Redbook, 1998 Edition, p. X.7
ba01.mpr:	48.00	0.0%	Old Age Security Act

ba02.mpr:	48.00	0.0%	Old Age Security Act, Section 10 and Regulations
ba03.mpr:	48.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	48.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	48.00	0.0%	Grown from ba04.mpr using NONE=1.0000

SPAT SPA take-up rate by benefit level [benefit,rate]

DESCRIPTION

Probability by SPA benefit level group of applying for the Spouses Allowance for an eligible married person. The parameter GISTURFLAG must be set to 1 for these probabilities to be applied.

CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Special Tabulation
0	0.073 (0.0015)	
290	0.521 (0.0002)	
2957	1.000 (0.0002)	
ba89.mpr: 3	[Rows]	Special Tabulation
0	0.073 (0.0015)	
304	0.521 (0.0002)	
3103	1.000 (0.0002)	
ba90.mpr: 3	[Rows]	Special Tabulation
0	0.073 (0.0014)	
319	0.521 (0.0002)	
3253	1.000 (0.0002)	
ba91.mpr: 3	[Rows]	Special Tabulation
0	0.073 (0.0013)	
337	0.521 (0.0002)	
3435	1.000 (0.0002)	

ba92.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0013)
 342 0.521 (0.0002)
 3487 1.000 (0.0002)

ba93.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0013)
 348 0.521 (0.0001)
 3550 1.000 (0.0001)

ba94.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0013)
 349 0.521 (0.0001)
 3557 1.000 (0.0001)

ba95.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0013)
 356 0.521 (0.0001)
 3633 1.000 (0.0001)

ba96.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0012)
 362 0.521 (0.0001)
 3693 1.000 (0.0001)

ba97.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0012)
 368 0.521 (0.0001)
 3752 1.000 (0.0001)

ba98.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0012)
 371 0.521 (0.0001)
 3787 1.000 (0.0001)

ba99.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0012)
 378 0.521 (0.0001)
 3853 1.000 (0.0001)

ba00.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0012)
 388 0.521 (0.0001)
 3958 1.000 (0.0001)

ba01.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0011)
 398 0.521 (0.0001)
 4059 1.000 (0.0001)

ba02.mpr: 3 [Rows] Special Tabulation
 0 0.073 (0.0011)
 402 0.521 (0.0001)
 4104 1.000 (0.0001)

ba03.mpr: 3 [Rows] Grown from ba02.mpr using CPI=1.031092
 0 0.073 (0.0011)

414 0.521 (0.0001)
 4232 1.000 (0.0001)
 ba04.mpr: 3 [Rows] Grown from ba03.mpr using CPI=1.019560
 0 0.073 (0.0011)
 422 0.521 (0.0001)
 4315 1.000 (0.0001)
 ba05.mpr: 3 [Rows] Grown from ba04.mpr using CPI=1.020783
 0 0.073 (0.0010)
 431 0.521 (0.0001)
 4405 1.000 (0.0001)

SPAXO Benefit Cross-over GIS/SPA vs GIS one pensioner couple

DESCRIPTION

SPAXO represents the level of family income at which the dollar benefits for GIS to a single pensioner married to a non-pensioner spouse exactly equal the combined GIS/SPA dollar benefits payable to a GIS/SPA married couple. The figure is calculated as a fixed relationship to other input parameters as follows. This is a derived parameter calculated in mpc.c.

$$SPAXO = 2 * MP.GISBE2 - MP.GISBE1;$$

CROSS REFERENCE

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

SPNTRC Sask. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.11500	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	0.11250	-2.2%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	0.11000	-2.2%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.11000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.11000	0.0%	Copied from ba04.mpr

SPTC Saskatchewan political contribution table [total donations, donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Saskatchewan Political Contribution Tax Credit. The first column represents the dollar amount of total Saskatchewan political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Saskatchewan Political

Contribution Tax Credit. Only the first and third columns of the table need to be specified.

Note that the database variable (idprvpol) required for this program is zero for Saskatchewan until the 2001 database is implemented.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 3	[Rows]	Not in effect
0 0	0.000	
0 (0)	0.000	
0 (0)	0.000	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr: 3	[Rows]	Federal Income Tax Form SK428 - 2001
0 0	0.750	
200 (150)	0.500	
550 (325)	0.333	
ba02.mpr:	[Same]	Federal Income Tax Form SK428 - 2002
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000

ba05.mpr: [Same] Grown from ba04.mpr using NONE=1.0000

SPTCBEN Maximum Saskatchewan political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Saskatchewan Political Tax Credit.

Note that the database variable (idprvpol) required for this program is zero for Saskatchewan until the 2001 database is implemented.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	500.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	500.00	0.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	500.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.50000	--	Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	0.49000	-2.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	0.48000	-2.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.48000	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00000	--	Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000	0.000000
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr: 3	[Rows]	Federal Income Tax Form SK428 - 2001
0	0.0000	0.115000

30000 (3450.0000) 0.135000
 60000 (7500.0000) 0.160000
 ba02.mpr: 3 [Rows] Federal Income Tax Form SK428 - 2002
 0 0.0000 0.112500
 30000 (3375.0000) 0.132500
 60000 (7350.0000) 0.155000
 ba03.mpr: 3 [Rows] Payroll Deductions Formulas 2003 - T4127
 0 0.0000 0.110000
 35000 (3850.0000) 0.130000
 65000 (7750.0000) 0.150000
 ba04.mpr: 3 [Rows] Grown from ba03.mpr using CPISA=1.020392
 0 0.0000 0.110000
 35714 (3928.5400) 0.130000
 66325 (7907.9700) 0.150000
 ba05.mpr: 3 [Rows] Grown from ba04.mpr using CPISA=1.019985
 0 0.0000 0.110000
 36428 (4007.0800) 0.130000
 67651 (8066.0700) 0.150000

SSCI Saskatchewan surtax cut-in

DESCRIPTION

This is the level of Basic Saskatchewan Income Tax above which the surtax (at rate SSF) is applied.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	4000.00	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1990

ba91.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	4000.00	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	4000.00	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	--	Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

SSF

Saskatchewan provincial high income surtax fraction

DESCRIPTION

This is the surtax rate applied to Basic Saskatchewan Income Tax in excess of the amount SSCI.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.12000	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.12000	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.12000	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	0.15000	25.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.15000	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.15000	0.0% Federal Income Tax T1C (SASK) TC-1993

ba94.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00000	--	Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

SSSTC

Sask. senior supplement tax credit

DESCRIPTION

Beginning in 2001, this parameter represents the value of the Saskatchewan Senior Supplement to the age credit.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect

ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	500.00	--	Federal Income Tax Form SK428 - 2001
ba02.mpr:	750.00	50.0%	Federal Income Tax Form SK428 - 2002
ba03.mpr:	1000.00	33.3%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1020.39	2.0%	Grown from ba03.mpr using CPISA=1.020392
ba05.mpr:	1040.78	2.0%	Grown from ba04.mpr using CPISA=1.019985

SSTC1KIDTD Sask. sales tax credit child amount turndown if only 1 child

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRR for families with one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCSP, SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	14100.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	14100.00	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	14100.00	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	14100.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	14100.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	14100.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SSTC2KIDTD Sask. sales tax credit child amount turndown if more than 1 child

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRR for families with more than one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCSP, SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	8600.00	--	Federal Income Tax SASK - 2000
ba01.mpr:	8600.00	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	8600.00	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	8600.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	8600.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	8600.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SSTCBAS Sask. sales tax credit base amount

DESCRIPTION

This parameter represents the maximum amount for the adult component of the Saskatchewan Sales Tax Credit (imsstc). The adult component of the Saskatchewan Sales Tax Credit will rise at a rate of SSTCBASPIR of individual net income up to this maximum. It will be reduced at a rate of SSTCRR as family net income increases above SSTCBASTD.

See also SSTCKID, SSTCSP

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	77.00	--	Federal Income Tax SASK - 2000
ba01.mpr:	77.00	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	77.00	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	77.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	77.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	77.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SSTCBASPIR Sask. sales tax credit base amount phase in rate

DESCRIPTION

This parameter represents the income phase in rate for the Saskatchewan Sales Tax Credit base amount for the adult component. The adult component will rise at this rate of individual net income up to a maximum (SSTCBAS). The Saskatchewan Sales Tax Credit is activated when SSTCFLAG is set to 1.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable.

See also SSTCSP, SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.01000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	0.01000	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	0.01000	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	0.01000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.01000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.01000	0.0%	Copied from ba04.mpr

SSTCBASTD Sask. sales tax credit base amount turndown

DESCRIPTION

This parameter represents the income turndown level for the adult component of the Saskatchewan Sales Tax Credit (imsstc). The Saskatchewan Sales Tax Credit adult component base amount (SSTCBAS) will be reduced by SSTCRR as family net income increases above this amount.

See also SSTCKID, SSTCSP

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	27300.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	27300.00	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	27300.00	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	27300.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	27300.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000

ba05.mpr: 27300.00 0.0% Grown from ba04.mpr using DEFAULT=1.0000

SSTCFLAG Sask. sales tax credit activation flag

DESCRIPTION

The Saskatchewan Sales Tax Credit is activated when this parameter is set to 1.

The Saskatchewan Sales Tax Credit was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit (imsstc) will consist of an adult component and a child component. This credit will be fully refundable and is assigned to the spouse with the higher income.

The adult component of the Saskatchewan Sales Tax Credit will rise at a rate of SSTCBASPIR of individual net income up to a maximum (SSTCBAS). It will be reduced at a rate of SSTCRR as family net income increases above SSTCBASTD. An individual will also be eligible for SSTCSP in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRR as family net income rises over SSTCSPTD.

The child component of the Saskatchewan Sales Tax Credit will provide an additional SSTCKID per child. For two-parent families, the maximum child component will be SSTCKID + SSTCKID. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKID. The child component of the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC2KIDTD.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax SASK - 2000
ba01.mpr:	1	-- Federal Income Tax Form SASK - 2001
ba02.mpr:	1	-- Federal Income Tax Form SASK - 2002
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

SSTCKID Sask. sales tax credit child amount

DESCRIPTION

This is the maximum amount of the child component of the Saskatchewan Sales Tax Credit (imsstc). For two-parent families, the maximum child component will be SSTCKID + SSTCKID. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKID. The child component of the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC2KIDTD.

The Saskatchewan Sales Tax Credit was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	55.00	--	Federal Income Tax SASK - 2000
ba01.mpr:	55.00	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	55.00	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	55.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	55.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	55.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SSTCPI Sask. sales tax credit phase in

DESCRIPTION

This parameter provides the phase in rate for the Saskatchewan Sales Tax Credit (imsstc) was introduced in the 2000 Saskatchewan Budget. This credit is effective as of April 1, 2000, and is designed to offset the effect of sales taxes on lower

income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCSP, SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.75000	-- Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	1.00000	33.3% Federal Income Tax Form SASK - 2001
ba02.mpr:	1.00000	0.0% Federal Income Tax Form SASK - 2002
ba03.mpr:	1.00000	0.0% Copied from ba02.mpr
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

DESCRIPTION

This parameter represents the rate at which the Saskatchewan Sales Tax Credit (imsstc) amount is to be reduced. The basic adult component (SSTCBAS) will be reduced at this rate when family net income exceeds SSTCBASTD. The spousal equivalent credit (SSTCSP) will be reduced at this rate when family net income rises over SSTCSPTD.

The child component of the Credit will be reduced at this rate as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at this rate as family net income rises over SSTC2KIDTD.

See also SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect

ba00.mpr:	0.01000	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	0.01000	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	0.01000	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	0.01000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.01000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.01000	0.0%	Copied from ba04.mpr

SSTCSP Sask. sales tax credit spousal amount

DESCRIPTION

This is the maximum value of the spousal equivalent amount of the Saskatchewan Sales Tax Credit. An individual will be eligible for this amount in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRR as family net income rises over SSTCSPTD.

In the case of a single parent family, the first child will be eligible for this amount.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	77.00	--	Federal Income Tax SASK - 2000
ba01.mpr:	77.00	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	77.00	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	77.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	77.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	77.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SSTCSPTD Sask. sales tax credit spousal amount turndown

DESCRIPTION

This parameter represents the income level at which the spouse equivalent component (SSTCSP) of the Saskatchewan Sales Tax Credit is reduced at the rate of SSTCRR.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

See also SSTCBAS, SSTCKID.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	19600.00	--	Sask Budget 2000 (Backgrounder E&H tax)
ba01.mpr:	19600.00	0.0%	Federal Income Tax Form SASK - 2001
ba02.mpr:	19600.00	0.0%	Federal Income Tax Form SASK - 2002
ba03.mpr:	19600.00	0.0%	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	19600.00	0.0%	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	19600.00	0.0%	Grown from ba04.mpr using DEFAULT=1.0000

SSTR Saskatchewan spousal & married equivalent tax reduction

DESCRIPTION

The Saskatchewan tax reduction is increased by the amount SSTR if a federal married exemption or tax remit is claimed.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	300.00	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	300.00	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	300.00	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

STDFA Standard federal family allowance per child

DESCRIPTION

The annual maximum standard federal Family Allowance per child for all provinces except Alberta and Quebec.

CROSS REFERENCE

Function	Description
famod	Compute family allowance

VALUES

File/Year	Value	Growth Source
ba88.mpr:	388.56	-- Redbook, 1988 Edition, p. D2
ba89.mpr:	392.88	1.1% Redbook, 1989 Edition, p. D2
ba90.mpr:	399.96	1.8% Redbook, 1991 Edition, p. D2
ba91.mpr:	407.16	1.8% Redbook, 1991 Edition, p. D2
ba92.mpr:	418.56	2.8% Redbook, 1992 Edition, p. D2
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	-- Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	-- Grown from ba04.mpr using CPI=1.020783

STRBA Saskatchewan tax reduction base amount

DESCRIPTION

The entitled amount of the Saskatchewan tax reduction is reduced by STRRR percent of net income in excess of STRBA.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	10000.00	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	10000.00	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

STRBR Saskatchewan basic provincial tax reduction

DESCRIPTION

A reduction in Basic Saskatchewan Provincial Income Tax of this amount is allowed for all Saskatchewan filers. This tax reduction is augmented for senior citizens and filers with children. It is reduced by a proportion of Saskatchewan Tax Payable (STRRR) exceeding the total tax reductions.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	200.00	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	200.00	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

STRCL Saskatchewan child tax reduction limit

DESCRIPTION

The maximum total tax reduction (number of children times STRPC) allowed in the calculation of the Saskatchewan Provincial Tax Reduction.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	800.00	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	800.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	800.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	800.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	800.00	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	1000.00	25.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	1000.00	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	1000.00	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	1000.00	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	1000.00	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	1000.00	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	1000.00	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	1000.00	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

STRPC Saskatchewan tax reduction per child

DESCRIPTION

A tax reduction of this amount is applied for all children under the age of 18 years in the calculation of the Saskatchewan Provincial Tax Reduction.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	200.00	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	225.00	12.5% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	250.00	11.1% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	250.00	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	250.00	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	250.00	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	250.00	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	250.00	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	250.00	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	250.00	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

STRRR Saskatchewan tax reduction reduction rate

DESCRIPTION

This parameter represents the rate at which total Saskatchewan Provincial Income Tax reduction is reduced. This is applied to basic Saskatchewan income tax exceeding the total tax reductions (STRBR, SSCI, and the total tax reduction on behalf of children).

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.05000	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	0.05000	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	0.05000	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00000	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

STRSC

Saskatchewan tax reduction for senior citizens

DESCRIPTION

All Saskatchewan filers age 65 and over receive a reduction in provincial income taxes of this amount.

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	200.00	-- Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1997
ba98.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1998
ba99.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) - 1999
ba00.mpr:	200.00	0.0% Federal Income Tax Form SK428 - 2000
ba01.mpr:	0.00	-- Not in effect (Sask. 2000 budget - dropped)
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	0.00	-- Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	-- Grown from ba04.mpr using NONE=1.0000

STXFLG Sask. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	1	-- Federal Income Tax Form SK428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form SK428 - 2002
ba03.mpr:	1	-- Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

SYPNDL Sask. Pension Income Deduction Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	1000.00	-- Federal Income Tax Form SK428 - 2001
ba02.mpr:	1000.00	0.0% Federal Income Tax Form SK428 - 2002
ba03.mpr:	1000.00	0.0% Form TD1SK 2003
ba04.mpr:	1000.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0% Grown from ba04.mpr using NONE=1.0000

T0AFLAG Canada totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 0A, which contains counts of units having non-zero values for various variables. The level of analysis is specified by the TABUNIT parameter.

The default value of T0AFLAG is 0.

T0FLAG Canada totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 0, which contains counts and sums of various variables. The level of analysis is specified by the TABUNIT parameter.

The default value of T0FLAG is 1.

T1AFLAG Provincial totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 1A, which contains counts of units having non-zero values for various variables by province. The level of analysis is specified by the TABUNIT parameter.

The default value of T1AFLAG is 0.

T1FLAG Provincial totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 1, which contains counts and sums of various variables by province. The level of analysis is specified by the TABUNIT parameter.

The default value of T1FLAG is 1.

T2AFLAG Income group totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 2A, which contains counts of units having non-zero values for various variables by income classes as determined by the breakpoints specified in the INCGP parameter. The level of analysis is specified by the TABUNIT parameter.

The default value for T2AFLAG is 0.

T2FLAG Income group totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 2, which contains counts and sums of various variables by income classes as determined by the breakpoints specified in the parameter INCGP. The level of analysis is specified by the TABUNIT parameter.

The default value of T2FLAG is 0.

T3AFLAG Family type totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 3A, which contains counts of units having non-zero values by family type. The level of analysis is specified by the TABUNIT parameter.

The default value for T3AFLAG is 0.

T3FLAG Family type totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 3, which contains counts and sums of various variables by family type. The level of analysis is specified by the TABUNIT parameter.

The default value for T3FLAG is 0.

T4AFLAG LICO ratio group totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 4A, which contains counts of units having non-zero values by poverty threshold ratio classes given by PVRAT and PTF. The level of analysis is specified by the TABUNIT parameter.

The default value for T4AFLAG is 0.

T4FLAG LICO ratio group totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 4A, which contains counts and sums of various variables by poverty threshold ratio classes given by PVRAT and PTF. The level of analysis is specified by the TABUNIT parameter.

The default value for T4FLAG is 0.

TABDELTA Built-in tables winner/loser threshold

DESCRIPTION

This is the dollar amount used to determine winners and losers for purposes of producing certain rows of the hard-wired tables. The difference in consumable income between base and variant is compared to TABDELTA at the TABUNIT level of analysis to determine a winner or loser.

The default value of TABDELTA is 10.00.

TABUNIT Built-in tables family level

DESCRIPTION

Reporting variables are summed over the family unit specified by TABUNIT in order to produce the hard-wired tables. Valid values and their meanings are given below.

0. Individual

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

The default value of TABUNIT is 2.

TARGETYEAR Year of analysis

DESCRIPTION

This parameter controls the phasing in of certain social support programs. Valid values include all 4 digit integers listed below (e.g. 1994 is a valid value).

CROSS REFERENCE

Function	Description
famod	Compute family allowance
gist	Compute Provincial GIS top-ups for elderly
oas	Compute OAS for elderly
txqcalc	Calculate income tax (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1988	-- Given as YEAR=...
ba89.mpr:	1989	-- Given as YEAR=...
ba90.mpr:	1990	-- Given as YEAR=...
ba91.mpr:	1991	-- Given as YEAR=...
ba92.mpr:	1992	-- Given as YEAR=...
ba93.mpr:	1993	-- Given as YEAR=...
ba94.mpr:	1994	-- Given as YEAR=...
ba95.mpr:	1995	-- Given as YEAR=...
ba96.mpr:	1996	-- Given as YEAR=...
ba97.mpr:	1997	-- Given as YEAR=...
ba98.mpr:	1998	-- Given as YEAR=...
ba99.mpr:	1999	-- Given as YEAR=...

ba00.mpr:	2000	--	Given as YEAR=...
ba01.mpr:	2001	--	Given as YEAR=...
ba02.mpr:	2002	--	Given as YEAR=...
ba03.mpr:	2003	--	Given as YEAR=...
ba04.mpr:	2004	--	Given as YEAR=...
ba05.mpr:	2005	--	Given as YEAR=...

TPFLAG Turning point facility activation flag

DESCRIPTION

TPFLAG is used to activate the turning point facility.

TPLL Lower limit for modified variables

DESCRIPTION

TPLL specifies the lower limit of the independent variable for use in the turning point facility.

TPMETH Method for modifying variables [1=additive, 2=multiplicative]

DESCRIPTION

TPMETH indicates which of two methods the turning point facility will use to modify the independent variables in TPVARS for the persons identified by TPSPEC, in order to compute the household tax function. Method 1 changes the variables in TPVARS between the limits given by TPLL and TPUL. Method 2 scales the variables relative to their original database values between the limits given by TPLL and TPUL.

TPSPEC Expression identifying individuals to change [string]

DESCRIPTION

TPSPEC, used in the turning point facility, is a logical expression in SPSM variables that identifies which persons in the household are to have incomes modified as independent variables in computing the tax function.

TPUL Upper limit for modified variables

DESCRIPTION

TPUL specifies the upper limit of the independent variable for use in the turning point facility.

TPVARS Variables to modify [string]

DESCRIPTION

TPVARS, used in the turning point facility, indicates which variable or variables are to be modified as independent variables to compute the household tax function.

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

DESCRIPTION

The UI benefit recovery base amount (UIBRA) is calculated as the annual maximum insurable earnings (UIERNMAX * 52) times UIBAF.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1.50000	--	Federal Income Tax 1988 - Line 250
ba89.mpr:	1.50000	0.0%	Federal Income Tax 1989 - Line 235
ba90.mpr:	1.50000	0.0%	Federal Income Tax 1990 - Line 235
ba91.mpr:	1.50000	0.0%	Federal Income Tax 1991 - Line 235
ba92.mpr:	1.50000	0.0%	Federal Income Tax 1992 - Line 235
ba93.mpr:	1.50000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	1.50000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba95.mpr:	1.50000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba96.mpr:	1.25000	-16.7%	Federal Income Tax 1996 - Line 235
ba97.mpr:	1.00000	-20.0%	EI Act 145.1
ba98.mpr:	1.00000	0.0%	EI Act 145.1
ba99.mpr:	1.00000	0.0%	EI Act 145.1
ba00.mpr:	1.00000	0.0%	Federal Income Tax 2000 - Line 235
ba01.mpr:	1.00000	0.0%	Federal Income Tax 2001 - Line 235
ba02.mpr:	1.00000	0.0%	Federal Income Tax 2002 - Line 235
ba03.mpr:	1.00000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.00000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.00000	0.0%	Copied from ba04.mpr

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

DESCRIPTION

This parameter is used to calculate UIBRANR. $UIBRANR = UIBRA * UIBAFNR$.

See UIBRANR and UIEIREPOPT for more information.

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

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	1.25000	--	EI Act 145.1
ba98.mpr:	1.25000	0.0%	EI Act 145.1
ba99.mpr:	1.25000	0.0%	EI Act 145.1
ba00.mpr:	1.25000	0.0%	Federal Income Tax 2000 - Line 235
ba01.mpr:	1.25000	0.0%	Federal Income Tax 2001 - Line 235 & Form T4E
ba02.mpr:	1.25000	0.0%	EI Act 145.1
ba03.mpr:	1.25000	0.0%	Copied from ba02.mpr
ba04.mpr:	1.25000	0.0%	Copied from ba03.mpr
ba05.mpr:	1.25000	0.0%	Copied from ba04.mpr

UIBASEYRMAX Maximum insurable earnings for base year

DESCRIPTION

Dollar value of maximum insurable earnings.

UIBASFLAG Basic phase calculation flag (UI and EI)

DESCRIPTION

Flag which determines whether the initial phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

This parameters applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	FLAG
ba89.mpr: 1	--	FLAG
ba90.mpr: 1	--	FLAG
ba91.mpr: 1	--	FLAG
ba92.mpr: 1	--	FLAG
ba93.mpr: 1	--	FLAG
ba94.mpr: 1	--	FLAG
ba95.mpr: 1	--	FLAG
ba96.mpr: 1	--	FLAG
ba97.mpr: 1	--	Option
ba98.mpr: 1	--	FLAG
ba99.mpr: 1	--	FLAG
ba00.mpr: 1	--	FLAG
ba01.mpr: 1	--	FLAG
ba02.mpr: 1	--	FLAG
ba03.mpr: 1	--	Copied from ba02.mpr
ba04.mpr: 1	--	Copied from ba03.mpr
ba05.mpr: 1	--	Copied from ba04.mpr

UIBASOPT UI reform option [1=normal, 2=Apr'89] (UI and EI)

DESCRIPTION

When UIBASOPT is set to 1 then unemployment insurance benefits will be calculated using the UI system as legislated from 1984 through 1989. When UIBASOPT is set to 2 then the proposed reform UI system announced in April 1989 by the Minister of Employment and Immigration, will be used to calculate benefits. The reform involved switching from a regional extended phase to a new schedule of maximum weeks of benefits by regional unemployment rate and number of qualifying weeks. This reform remained in place as part of the EI reforms announced in December 1995.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- OPTION
ba89.mpr:	1	-- OPTION
ba90.mpr:	1	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- Option
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION

ba02.mpr: 2 -- OPTION
 ba03.mpr: 2 -- Copied from ba02.mpr
 ba04.mpr: 2 -- Copied from ba03.mpr
 ba05.mpr: 2 -- Copied from ba04.mpr

UIBASRATE Benefit rate for basic phase (UI only)

DESCRIPTION

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997)

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.60000	-- U.I. ACT
ba89.mpr:	0.60000	0.0% U.I. ACT
ba90.mpr:	0.60000	0.0% U.I. ACT
ba91.mpr:	0.60000	0.0% U.I. ACT
ba92.mpr:	0.60000	0.0% U.I. ACT
ba93.mpr:	0.57000	-5.0% Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	0.55000	-3.5% 1994 Federal Budget
ba95.mpr:	0.55000	0.0% U.I. Act 13.1.a
ba96.mpr:	0.55000	0.0% U.I. Act 13.1.a
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect

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

UIBRA UI repayment base amount (UI and EI)

DESCRIPTION

This parameter is used to calculate the UI benefit recovery.

When UIEIOPT is equal to 1, a proportion (UIBRP) of net income in excess of this amount or of total benefits is repayable.

When UIEIOPT is equal to 2 and UIEIREPOPT is equal to 1, persons who had more than UIEINRT weeks of previous EI receipt repaid either a proportion of net income in excess of this amount or a proportion of total benefits. Others repaid a proportion of net income in excess of UIBRANR.

When UIEIREPOPT is equal to 2, this parameter is calculated but not used in the program.

This is a derived parameter calculated in mpc.cpp. UIBRA is equal to $52 * \text{UIERNMAX} * \text{UIBAF}$.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txinet	Compute net income

UIBRANR EI repayment base amount for non-repeaters (EI only)

DESCRIPTION

This parameter is used to calculate the EI benefit recovery (clawback). When UIEIREPOPT is set to 1, the recovery depends on previous receipt of EI. For persons who have less than UIEINRT weeks of EI (or who had sickness, maternity, or parental benefits), a proportion of net income in excess of this amount or a proportion of total benefits is repayable. Others repaid a proportion of net income in excess of UIBRA.

When UIEIREPOPT is set to 2, sickness, maternity and parental benefits are exempt from the benefit recovery and UIBRANR is always used in the calculation no matter how many weeks of EI a person has accumulated.

This is a derived parameter calculated in mpc. It is equal to UIBRA times UIBAFNR.

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

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txinet	Compute net income

UIBRP UI benefit recovery portion (UI only)

DESCRIPTION

If unemployment insurance benefits (imiuib) have been received and net income is in excess of the base amount (UIBRA), this proportion is applied to the lower of (a) total UI benefits and (b) the excess net income, to calculate the repayment which is also a deduction from net income.

This parameter applies only if UIEIOPT is set to 1 (Before the December 1995 reform implemented in 1997)

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.30000	-- Federal Income Tax 1988 - Line 250
ba89.mpr:	0.30000	0.0% Federal Income Tax 1989 - Line 235
ba90.mpr:	0.30000	0.0% Federal Income Tax 1990 - Line 235
ba91.mpr:	0.30000	0.0% Federal Income Tax 1991 - Line 235
ba92.mpr:	0.30000	0.0% Federal Income Tax 1992 - Line 235
ba93.mpr:	0.30000	0.0% Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	0.30000	0.0% Unemployment Insurance, Regular Benefits IN-0210493
ba95.mpr:	0.30000	0.0% Unemployment Insurance, Regular Benefits IN-0210493
ba96.mpr:	0.30000	0.0% Unemployment Insurance, Regular Benefits IN-0210493
ba97.mpr:	0.30000	0.0% EI Act 145.1
ba98.mpr:	0.30000	0.0% EI Act 145.1
ba99.mpr:	0.30000	0.0% EI Act 145.1
ba00.mpr:	0.30000	0.0% EI Act 145.1
ba01.mpr:	0.30000	0.0% EI Act 145.1
ba02.mpr:	0.30000	0.0% EI Act 145.1
ba03.mpr:	0.30000	0.0% Copied from ba02.mpr
ba04.mpr:	0.30000	0.0% Copied from ba03.mpr
ba05.mpr:	0.30000	0.0% Copied from ba04.mpr

UIDEPOPT UI dependency option [1=normal, 2=Feb'94] (UI only)

DESCRIPTION

When this parameter has a value of 2 then both the income of the UI recipient as well as the number of their dependants will be used to calculate the benefit rate applied to earnings. Under this option the model calculates a variable (imuidpfg) which indicates if the UI applicant has low income and dependants. If the individual has a value of one for this variable then their benefit rate is calculated as follows.

If an individual claimant's earnings are below a given proportion (UIENSRTCO) of UI maximum earnings (UIERNMAX) then the rate used to calculate weekly benefits is taken from the UIENSRATE parameter. If their earnings are above UIENSRTCO proportion of UIERNMAX then the weekly dollar rate if benefits is the higher of

1) The benefit rate for the basic phase (UIBASRATE) times average weekly earnings ubern

or

2) The enhanced rate cutoff (UIENSRTCO) proportion of UI maximum earnings (UIERNMAX) times the enhanced rate for the basic phase (UIENSRATE).

The option corresponds to measures introduced in the 1994 Federal Budget.

With this parameter set to 1 imuidpfg is initialized to zero and the benefit rate applied to earnings is taken from the UIBASRATE parameters.

This parameter applies only in UI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- OPTION
ba89.mpr:	1	-- OPTION
ba90.mpr:	1	-- OPTION
ba91.mpr:	1	-- OPTION
ba92.mpr:	1	-- OPTION
ba93.mpr:	1	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- Option
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION
ba00.mpr:	2	-- OPTION
ba01.mpr:	2	-- OPTION
ba02.mpr:	2	-- OPTION
ba03.mpr:	2	-- Copied from ba02.mpr
ba04.mpr:	2	-- Copied from ba03.mpr
ba05.mpr:	2	-- Copied from ba04.mpr

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

DESCRIPTION

Flag determines that UI benefits are computed from the average benefit per week observed in sample claims. The effective benefit rate may be higher than the regular proportion if special programs were in effect (e.g., job creation) or lower if the sampled claimant reported earnings while on claim.

When the flag is set to 1, the effective weekly benefit rate is used in the calculation of UI benefits. When the flag is set to 0, the modeled weekly benefit rate is used.

This parameter applies in UI and EI program.

Source: UI Administrative Data.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- FLAG
ba89.mpr:	0	-- FLAG
ba90.mpr:	0	-- FLAG
ba91.mpr:	0	-- FLAG
ba92.mpr:	0	-- FLAG
ba93.mpr:	0	-- FLAG
ba94.mpr:	0	-- FLAG
ba95.mpr:	0	-- FLAG
ba96.mpr:	0	-- FLAG
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- FLAG
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

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

DESCRIPTION

If employment insurance benefits (imiuib) have been received and net income is in excess of the base amounts (UIBRA) for persons with previous EI receipt or (UIBRANR) for persons with little previous benefits or for persons not on regular EI claims, the repayment is calculated at a rate (UIEIRPR) up to a maximum

proportion of total benefit received (UIEIBRP). The rate depends on the previous number of weeks of EI received in the past.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997) and if UIEIREPOPT is set to 1.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Source
ba88.mpr: 7	[Rows]	Not in effect
0	0.000 (0.0000)	
20	0.000 (0.0000)	
40	0.000 (0.0000)	
60	0.000 (0.0000)	
80	0.000 (0.0000)	
100	0.000 (0.0000)	
120	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr: 7	[Rows]	EI Act 145.3
0	0.300 (0.0100)	
20	0.500 (0.0050)	
40	0.600 (0.0050)	
60	0.700 (0.0050)	
80	0.800 (0.0050)	
100	0.900 (0.0050)	
120	1.000 (0.0050)	

ba98.mpr:	[Same]	EI Act 145.3
ba99.mpr:	[Same]	EI Act 145.3
ba00.mpr:	[Same]	EI Regular Benefits, Section III
ba01.mpr:	2 [Rows]	Not in effect
	0 0.000	(0.0000)
	0 0.000	(0.0000)
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

UIEIDIV EI minimum divisor [uer][divisor] (EI only)

DESCRIPTION

Under the minimum divisor rule in EI, the earnings in the past 26 weeks are divided by either the weeks worked in the past 26 weeks or the minimum divisor, whichever is larger. UIEIDIV gives the minimum divisor which relates to the local unemployment rate. It is a lookup table with the local unemployment rate in the left most column and the minimum divisor in the middle column.

Note that ucdivwk has been imputed in such a way that the minimum divisor of the base year has already been incorporated. In other words, the variable ucdivwk is already the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year. This means that 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
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	7	[Rows] Not in effect
	0	0 (0.000)
	6	0 (0.000)
	7	0 (0.000)
	8	0 (0.000)
	9	0 (0.000)
	10	0 (0.000)
	11	0 (0.000)
ba89.mpr:		[Same] Not in effect
ba90.mpr:		[Same] Not in effect
ba91.mpr:		[Same] Not in effect
ba92.mpr:		[Same] Not in effect
ba93.mpr:		[Same] Not in effect
ba94.mpr:		[Same] Not in effect
ba95.mpr:		[Same] Not in effect
ba96.mpr:		[Same] Not in effect
ba97.mpr:	9	[Rows] EI Act, 14.2.
	0	22 (-0.167)
	6	21 (-1.000)
	7	20 (-1.000)
	8	19 (-1.000)
	9	18 (-1.000)
	10	17 (-1.000)
	11	16 (-1.000)
	12	15 (-1.000)
	13	14 (-1.000)
ba98.mpr:		[Same] EI Act, 14.2.
ba99.mpr:		[Same] EI Act, 14.2.
ba00.mpr:		[Same] EI Act, 14.2.
ba01.mpr:		[Same] EI Act, 14.2.
ba02.mpr:		[Same] EI Act, 14.2.
ba03.mpr:		[Same] Copied from ba02.mpr
ba04.mpr:		[Same] Copied from ba03.mpr
ba05.mpr:		[Same] Copied from ba04.mpr

UIEIDIVFLG EI minimum divisor flag (EI only)

DESCRIPTION

When this parameter is flagged on, the EI minimum divisor rule is applied. This means that weekly earnings 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 `ucdivwk` has been imputed in such a way that the minimum divisor of the base year has already been incorporated. In other words, the variable is already the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year. This means that 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
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect

ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	EI Act, 14.2
ba98.mpr:	1	--	EI Act, 14.2
ba99.mpr:	1	--	EI Act, 14.2
ba00.mpr:	1	--	EI Act, 14.2
ba01.mpr:	1	--	EI Act, 14.2
ba02.mpr:	1	--	EI Act, 14.2
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

UIEIFIFLG EI intensity rule exemption for family supplement receivers (EI only)

DESCRIPTION

When UIEIFIFLG is set to 1, claimants receiving a Family Income Supplement are exempt from the Intensity rule.

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

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect

ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	EI Act 15.1.1
ba98.mpr:	1	--	FLAG
ba99.mpr:	1	--	FLAG
ba00.mpr:	1	--	FLAG
ba01.mpr:	1	--	FLAG
ba02.mpr:	1	--	FLAG
ba03.mpr:	1	--	Copied from ba02.mpr
ba04.mpr:	1	--	Copied from ba03.mpr
ba05.mpr:	1	--	Copied from ba04.mpr

UIEIFS1 Max fam supplement 1 child (EI only)

DESCRIPTION

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

For more information on the family supplement, see UIEIFSFLG.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	2	[Rows] Not in effect

0	0.000	(0.0000)	
0	0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect	
ba90.mpr:	[Same]	Not in effect	
ba91.mpr:	[Same]	Not in effect	
ba92.mpr:	[Same]	Not in effect	
ba93.mpr:	[Same]	Not in effect	
ba94.mpr:	[Same]	Not in effect	
ba95.mpr:	[Same]	Not in effect	
ba96.mpr:	[Same]	Not in effect	
ba97.mpr:	[Same]	Not in effect	
ba98.mpr:	[Same]	Not in effect	
ba99.mpr:	22	[Rows]	EI regulations 34(5)
0	31.300	(-0.0000)	
20921	31.250	(-0.0084)	
21250	28.500	(-0.0082)	
21500	26.450	(-0.0080)	
21750	24.450	(-0.0076)	
22000	22.550	(-0.0074)	
22250	20.700	(-0.0072)	
22500	18.900	(-0.0070)	
22750	17.150	(-0.0068)	
23000	15.450	(-0.0066)	
23250	13.800	(-0.0062)	
23500	12.250	(-0.0062)	
23750	10.700	(-0.0058)	
24000	9.250	(-0.0056)	
24250	7.850	(-0.0052)	
24500	6.550	(-0.0052)	
24750	5.250	(-0.0050)	
25000	4.000	(-0.0046)	
25250	2.850	(-0.0044)	
25500	1.750	(-0.0042)	
25750	0.700	(-0.0041)	
25920	0.000	(-0.0041)	
ba00.mpr:	[Same]	EI regulations 34(5)	
ba01.mpr:	[Same]	EI regulations 34(5)	
ba02.mpr:	[Same]	EI Regulations, 34.5	
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000	
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000	
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000	

DESCRIPTION

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

For more information on the family supplement, see UIEIFSFLG.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr: 22	[Rows]	EI regulations 34(5)
0	58.700 (-0.0000)	
20921	58.600 (-0.0152)	

21250	53.600	(-0.0148)
21500	49.900	(-0.0146)
21750	46.250	(-0.0142)
22000	42.700	(-0.0136)
22250	39.300	(-0.0134)
22500	35.950	(-0.0130)
22750	32.700	(-0.0126)
23000	29.550	(-0.0122)
23250	26.500	(-0.0118)
23500	23.550	(-0.0114)
23750	20.700	(-0.0110)
24000	17.950	(-0.0106)
24250	15.300	(-0.0102)
24500	12.750	(-0.0100)
24750	10.250	(-0.0094)
25000	7.900	(-0.0090)
25250	5.650	(-0.0088)
25500	3.450	(-0.0082)
25750	1.400	(-0.0082)
25920	0.000	(-0.0082)
ba00.mpr:	[Same]	EI regulations 34(5)
ba01.mpr:	[Same]	EI regulations 34(5)
ba02.mpr:	[Same]	EI Regulations, 34.5
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000

UIEIFS3 Max fam supplement 3+ children (EI only)

DESCRIPTION

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

For more information on the family supplement, see UIEIFSFLG.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr: 22	[Rows]	EI regulations 34(5)
0	86.100 (-0.0000)	
20921	86.000 (-0.0219)	
21250	78.800 (-0.0214)	
21500	73.450 (-0.0210)	
21750	68.200 (-0.0202)	
22000	63.150 (-0.0200)	
22250	58.150 (-0.0194)	
22500	53.300 (-0.0188)	
22750	48.600 (-0.0184)	
23000	44.000 (-0.0178)	
23250	39.550 (-0.0172)	
23500	35.250 (-0.0168)	
23750	31.050 (-0.0164)	
24000	26.950 (-0.0156)	
24250	23.050 (-0.0154)	
24500	19.200 (-0.0146)	

24750	15.550	(-0.0142)	
25000	12.000	(-0.0138)	
25250	8.550	(-0.0132)	
25500	5.250	(-0.0126)	
25750	2.100	(-0.0124)	
25920	0.000	(-0.0124)	
ba00.mpr:	[Same]	El regulations 34(5)	
ba01.mpr:	[Same]	El regulations 34(5)	
ba02.mpr:	[Same]	El Regulations, 34.5	
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000	
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000	
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000	

UIEIFSFLG UI EI calculate family supplement flag (EI only)

DESCRIPTION

When UIEIFSFLG is set to 1, the Family supplement is calculated. The total amount of the family supplement paid on a claim is ubclmfs. The total amount of family supplement paid on a claim in the calendar year is ubcalfs.

The Family Supplement was introduced as part of the Employment Insurance system reform introduced in 1995. It increases the basic benefit of families with low income. It replaces the older program which gave an enhanced rate for individuals with low income (in the SPSD/M this older program was controlled by UIENSRATE, UIDEPOPT, UIENSRTCO).

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

Some simplifications were made in order to implement this program in the SPSM. The calculation of the Canada Child Tax Benefit is done after the calculation of EI in the model since it requires net income. But it requires the previous year's net income which is estimated as PYINC times the current year's net income.

When the Family Supplement is activated, the tax/transfer driver (drv) is run through twice per eligible household. The first time, no one will get a family supplement since the child tax benefit is equal to zero. The value of the benefit is saved (in ccept) and drv is called again. This time, the previously saved value for the child tax benefit is used to calculate the family supplement. The family supplement will be slightly inconsistent with the child tax benefit since the latter will be recalculated and

may be slightly smaller than the one used for deriving the family supplement since family net income will increase due to the family supplement.

Another simplification in deriving the family supplement derives from the fact that the SPSM assumes that the Child Tax Benefit is given in one lump sum amount in July. Therefore in the case of the Family supplement, the rules governing the Child Tax Benefit may be a year off if the benefit is received in the first half of the year.

When UIEIFSOPT is set to 2, the family supplement is calculated independently of the child tax benefit. First the number of children under the age of 7 is calculated (imuiydep). By going through the drv twice, the family's net income (prior to the addition of the family supplement) is available and the previous year's income is derived by multiplying it by PYINC. The family supplement is then derived by looking up the base value (UIEIFS1 for families with 1 child, UIEIFS2 for families with 2 children, and UIEIFS3 for families with 3 or more children). A supplement for each child over and above the third is added (UIEIFSTOPUP) as is a supplement for each child under the age of 7 (UIEIFSYNG).

The Family supplement rules changed on July 1999. Since the methodology under UIEIFSOPT = 1 would be off by a year, it was decided to treat all of 1999 under the methodology introduced in July 1999 (UIEIFSOPT = 2).

Under both options, EI weekly benefits including the family supplement cannot exceed a proportion (UIEIMFSP) of the claimant's weekly earnings (ubern). Nor can EI benefits, including the family supplement exceed the base rate (UIEIRATE) times the maximum weekly earnings (UIERNMAX).

Also, under both programs, when the UIEIFIFLG is turned on, people who receive the family supplement are exempted from the intensity rule.

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

CROSS REFERENCE

Function	Description
ccept ui	zero CCE for young kids if optimal Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	1	-- Option
ba98.mpr:	1	-- FLAG
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG
ba02.mpr:	1	-- FLAG
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

UIEIFSOPT UI EI calculate family supplement option (EI only)

DESCRIPTION

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

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

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

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	EI regulations 34(7)
ba89.mpr: 1	--	EI regulations 34(7)
ba90.mpr: 1	--	EI regulations 34(7)
ba91.mpr: 1	--	EI regulations 34(7)
ba92.mpr: 1	--	EI regulations 34(7)
ba93.mpr: 1	--	EI regulations 34(7)
ba94.mpr: 1	--	EI regulations 34(7)
ba95.mpr: 1	--	EI regulations 34(7)
ba96.mpr: 1	--	EI regulations 34(7)
ba97.mpr: 1	--	EI regulations 34(7)
ba98.mpr: 1	--	EI regulations 34(7)
ba99.mpr: 2	--	EI regulations 34(7)
ba00.mpr: 2	--	EI regulations 34(7)
ba01.mpr: 2	--	EI regulations 34(7)
ba02.mpr: 2	--	EI regulations 34(7)
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

UIEFSRL UI EI family supplement reduction level(EI only)

DESCRIPTION

The level of family net income above which the Family Income Supplement is reduced at a rate UIEFSRR. It is only used when UIEFSFLG is set to 1, UIEFSOPT is set to 1, and UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

For more information on the family supplement, see UIEFSFLG.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	20921.00	--	EI Regulations, 34.5
ba98.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba99.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba00.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba01.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba02.mpr:	20921.00	0.0%	EI Regulations, 34.5
ba03.mpr:	20921.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	20921.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	20921.00	0.0%	Grown from ba04.mpr using NONE=1.0000

UIEIFSRR UI EI family supplement reduction rate (EI only)

DESCRIPTION

This is the reduction rate which is used to reduce the Family Income Supplement when income is over UIEIFSRL. It is only used when UIEIFSFLG is set to 1, UIEIFSOPT is set to 1, and UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00020	-- EI Regulations, 34.5
ba98.mpr:	0.00020	0.0% EI Regulations, 34.5
ba99.mpr:	0.00020	0.0% EI Regulations, 34.5
ba00.mpr:	0.00020	0.0% EI Regulations, 34.5
ba01.mpr:	0.00020	0.0% EI Regulations, 34.5
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

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

DESCRIPTION

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

For more information on the family supplement, see UIEIFSFLG.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr: 22	[Rows]	EI regulations 34(5)
0	27.450 (-0.0000)	
20921	27.400 (-0.0055)	
21250	25.600 (-0.0054)	
21500	24.250 (-0.0056)	
21750	22.850 (-0.0054)	
22000	21.500 (-0.0054)	
22250	20.150 (-0.0056)	
22500	18.750 (-0.0054)	
22750	17.400 (-0.0056)	
23000	16.000 (-0.0054)	
23250	14.650 (-0.0054)	
23500	13.300 (-0.0056)	
23750	11.900 (-0.0054)	

24000	10.550	(-0.0056)	
24250	9.150	(-0.0054)	
24500	7.800	(-0.0054)	
24750	6.450	(-0.0056)	
25000	5.050	(-0.0054)	
25250	3.700	(-0.0056)	
25500	2.300	(-0.0054)	
25750	0.950	(-0.0056)	
25920	0.000	(-0.0056)	
ba00.mpr:	[Same]	El regulations 34(5)	
ba01.mpr:	[Same]	El regulations 34(5)	
ba02.mpr:	[Same]	El Regulations, 34.5	
ba03.mpr:	[Same]	Grown from ba02.mpr using NONE=1.0000	
ba04.mpr:	[Same]	Grown from ba03.mpr using NONE=1.0000	
ba05.mpr:	[Same]	Grown from ba04.mpr using NONE=1.0000	

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

DESCRIPTION

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

For more information on the family supplement, see UIEIFSFLG.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr: 22	[Rows]	EI regulations 34(5)
0	4.150 (-0.0000)	
20921	4.100 (-0.0008)	
21250	3.850 (-0.0008)	
21500	3.650 (-0.0008)	
21750	3.450 (-0.0008)	
22000	3.250 (-0.0008)	
22250	3.050 (-0.0010)	
22500	2.800 (-0.0008)	
22750	2.600 (-0.0008)	
23000	2.400 (-0.0008)	
23250	2.200 (-0.0008)	
23500	2.000 (-0.0008)	
23750	1.800 (-0.0008)	
24000	1.600 (-0.0008)	
24250	1.400 (-0.0008)	
24500	1.200 (-0.0008)	
24750	1.000 (-0.0010)	
25000	0.750 (-0.0008)	
25250	0.550 (-0.0008)	
25500	0.350 (-0.0008)	
25750	0.150 (-0.0009)	
25920	0.000 (-0.0009)	
ba00.mpr:	[Same]	EI regulations 34(5)
ba01.mpr:	[Same]	EI regulations 34(5)
ba02.mpr:	[Same]	EI Regulations, 34.5

ba03.mpr: [Same] Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: [Same] Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: [Same] Grown from ba04.mpr using NONE=1.0000

UIEIFSP EI Maximum family supplement percent of earnings (EI only)

DESCRIPTION

The Family Income Supplement plus the basic EI amount cannot exceed this proportion of their insurable earnings (ubern).

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.65000	--	EI Regulation, 35.6
ba98.mpr:	0.70000	7.7%	Human Resources Development
ba99.mpr:	0.75000	7.1%	Human Resources Development
ba00.mpr:	0.80000	6.7%	Human Resources Development
ba01.mpr:	0.80000	0.0%	Human Resources Development
ba02.mpr:	0.80000	0.0%	Human Resources Development

ba03.mpr:	0.80000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.80000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.80000	0.0%	Copied from ba04.mpr

UIEIMTYPFLG Flag to model main benefit type (UI and EI)

DESCRIPTION

When UIEIMTYPFLG is turned on, instead of calculating the benefit eligibility and amount using the original claim type (ucbtyp), the main type of claim is used (ucmtyp). Note that when a claim starts with sickness, maternity, or parental benefits and also includes regular benefits (uctpcng), a regular claim is modelled.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- User supplied
ba89.mpr:	0	-- User supplied
ba90.mpr:	0	-- User supplied
ba91.mpr:	0	-- User supplied
ba92.mpr:	0	-- User supplied
ba93.mpr:	0	-- User supplied
ba94.mpr:	0	-- User supplied
ba95.mpr:	0	-- User supplied
ba96.mpr:	0	-- User supplied
ba97.mpr:	0	-- User supplied
ba98.mpr:	0	-- User supplied
ba99.mpr:	0	-- User supplied
ba00.mpr:	0	-- User supplied
ba01.mpr:	0	-- User Supplied
ba02.mpr:	0	-- User Supplied

ba03.mpr: 0 -- Copied from ba02.mpr
 ba04.mpr: 0 -- Copied from ba03.mpr
 ba05.mpr: 0 -- Copied from ba04.mpr

UIINEREF LG Flag to check for hours for new entrants and re-entrants (EI only)

DESCRIPTION

When this parameter is flagged on, the minimum hours of employment in the qualifying period needed for a new entrant or re-entrant (ucnere) to be eligible for EI is UINEREHRMIN. Otherwise the regular test, UIREGHRMIN, is used.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	Not in effect
ba89.mpr: 0	--	Not in effect
ba90.mpr: 0	--	Not in effect
ba91.mpr: 0	--	Not in effect
ba92.mpr: 0	--	Not in effect
ba93.mpr: 0	--	Not in effect
ba94.mpr: 0	--	Not in effect
ba95.mpr: 0	--	Not in effect
ba96.mpr: 0	--	Not in effect
ba97.mpr: 1	--	EI Act,
ba98.mpr: 1	--	EI Act,
ba99.mpr: 1	--	EI Act,
ba00.mpr: 1	--	EI Act,

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

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

DESCRIPTION

When UIEIREPOPT is equal to 1, the number of weeks of previous EI receipt which makes a recipient qualify for the intensity rule. If a person has less than UIEINRT weeks of EI in the past, then the intensity rule does not apply and UIBRANR is used to calculate the amount of EI which is repayable. Otherwise, the intensity rule is applied and UIBRA is used in the calculations.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997) and if UIEIREPOPT is set to 1.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	20	-- EI Act 145.3

ba98.mpr:	20	--	EI Act 145.3
ba99.mpr:	20	--	EI Act 145.3
ba00.mpr:	20	--	EI Regular Benefits, Section III
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

UIEIOPT UI Employment Insurance reform option [1=UI, 2=EI Dec'95]

DESCRIPTION

When UIEIOPT is set to 1, Unemployment Insurance benefits are calculated. When it is set to 2, Employment Insurance benefits are calculated.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
cceopt	zero CCE for young kids if optimal
mpc	Calculate derived model parameters and do edits
txinet	Compute net income
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	1	--	Not in effect
ba89.mpr:	1	--	Not in effect
ba90.mpr:	1	--	Not in effect
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect

ba96.mpr: 1 -- Not in effect
 ba97.mpr: 2 -- Option
 ba98.mpr: 2 -- OPTION
 ba99.mpr: 2 -- OPTION
 ba00.mpr: 2 -- OPTION
 ba01.mpr: 2 -- OPTION
 ba02.mpr: 2 -- OPTION
 ba03.mpr: 2 -- Copied from ba02.mpr
 ba04.mpr: 2 -- Copied from ba03.mpr
 ba05.mpr: 2 -- Copied from ba04.mpr

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

DESCRIPTION

Employment Insurance benefit rate as a proportion of weekly insurable earnings. Under the Intensity Rule, the rate depends on the previous weeks of EI receipt.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect

ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	6 [Rows]	EI act 15.1
	0 0.550 (-0.0005)	
	20 0.540 (-0.0005)	
	40 0.530 (-0.0005)	
	60 0.520 (-0.0005)	
	80 0.510 (-0.0005)	
	100 0.500 (-0.0005)	
ba98.mpr:	[Same]	EI act 15.1
ba99.mpr:	[Same]	EI Act 15.1
ba00.mpr:	[Same]	EI Act 15.1
ba01.mpr:	2 [Rows]	HRDC Sept 28 news release
	0 0.550 (0.0000)	
	10 0.550 (0.0000)	
ba02.mpr:	[Same]	Employment Insurance Regular Benefits
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

UIEIREF EI contribution refund cut-in (EI only)

DESCRIPTION

If employment income is less than this amount, persons get their EI contributions (imuic) refunded (imuicrf).

Note that in order to get a refund, individuals need to apply for one. In the SPSD/M model, a take up rate is supplied (UIEIREFTK) and users may adjust the proportion who apply for the refund.

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	2000.00	--	EI Act, 96.4
ba98.mpr:	2000.00	0.0%	EI Act, 96.4
ba99.mpr:	2000.00	0.0%	EI Act, 96.4
ba00.mpr:	2000.00	0.0%	EI Act, 96.4
ba01.mpr:	2000.00	0.0%	EI Act, 96.4
ba02.mpr:	2000.00	0.0%	EI Act, 96.4
ba03.mpr:	2000.00	0.0%	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	2000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	2000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

UIEIREFTK EI contribution refund take up

DESCRIPTION

This is a take-up rate for the Employment Insurance Contributions Refund (imuicrf) which is available to individuals with employment income less than UIEIREF who apply for the refund. A take up of 1.000 denotes that all eligible recipients (based on employment income) would still receive the refund. A value less than 1.000 would result in only that proportion still getting the refund and the remainder would not.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

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

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

DESCRIPTION

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

When UIEIREPOPT is set to 1, the benefit recovery depends on previous receipt of UI. For persons who had more than UIEINRT weeks of past EI receipt (ubeiwbp): their recovery was equal to the lesser of :

UIEIBRP * their benefits

and

UIEIRPR * (their net income (iminet) – UIBRA).

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

UIEIBRP * their benefits

and

UIEIRPR * (their net income (iminet) – UIBRANR).

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

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Not in effect
ba89.mpr: 1	--	Not in effect
ba90.mpr: 1	--	Not in effect
ba91.mpr: 1	--	Not in effect
ba92.mpr: 1	--	Not in effect
ba93.mpr: 1	--	Not in effect
ba94.mpr: 1	--	Not in effect
ba95.mpr: 1	--	Not in effect
ba96.mpr: 1	--	Not in effect
ba97.mpr: 1	--	Not in effect
ba98.mpr: 1	--	Not in effect
ba99.mpr: 1	--	Not in effect
ba00.mpr: 2	--	HRDC Feb 23 press release
ba01.mpr: 2	--	Federal Income Tax 2001 - Line 235
ba02.mpr: 2	--	Federal Income Tax 2002 - Line 235
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

UIEIRPR UI EI benefit clawback rate (EI only)

DESCRIPTION

When UIEIREPOPT is set to 1, this rate is used to calculate the EI benefit recovery in the following way. The recovery is equal to the minimum of a person's benefit times a rate (which varies depending on their previous receipt of EI), and this rate (UIEIRPR) times the amount by which a person's net income (iminet) exceeds a turndown (which varies depending on their previous receipt of EI).

When UIEIREPOPT is set to 2, the benefit recovery is equal to this rate (UIEIRPR) times the minimum of the person's benefit and the amount by which a person's net income (iminet) exceeds a turndown (UIBRANR).

This parameter applies only if UIEIOPT is set to 2.

For more explanation, see UIEIREPOPT.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.30000	--	EI Act 145.1
ba98.mpr:	0.30000	0.0%	EI Act 145.1

ba99.mpr:	0.30000	0.0%	EI Act 145.1
ba00.mpr:	0.30000	0.0%	Federal Income Tax 2000 - Line 235
ba01.mpr:	0.30000	0.0%	Federal Income Tax 2001 - Line 235 & Form T4E
ba02.mpr:	0.30000	0.0%	Federal Income Tax 2002 - Line 235 & Form T4E
ba03.mpr:	0.30000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.30000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.30000	0.0%	Copied from ba04.mpr

UIEITKP UI EI takeup rate [index] : index based on prov, sex, age, weeks

DESCRIPTION

UIEITKP is used to randomly reduce the number of UI/EI beneficiaries by province. An observation with calculated UI/EI benefits has all its UI/EI calculated variables set to zero if a random number is lower than the value set to UIEITKP. It means all the observations are selected in the years where UIEITKP is set to zero. UIEITKP is set to zero for all the years.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] Iterative calculation from SPSD/M
	0.00000	
	0.00000	
	0.00000	
	0.00000	
	0.00000	
	0.00000	
	0.00000	
	0.00000	
	0.00000	
	0.00000	

ba89.mpr:	[Same]	Iterative calculation from SPSPD/M
ba90.mpr:	[Same]	Iterative calculation from SPSPD/M
ba91.mpr:	[Same]	Iterative calculation from SPSPD/M
ba92.mpr:	[Same]	Iterative calculation from SPSPD/M
ba93.mpr:	[Same]	Iterative calculation from SPSPD/M
ba94.mpr:	[Same]	Iterative calculation from SPSPD/M
ba95.mpr:	[Same]	Iterative calculation from SPSPD/M
ba96.mpr:	[Same]	Iterative calculation from SPSPD/M
ba97.mpr:	[Same]	Iterative calculation from SPSPD/M
ba98.mpr:	[Same]	Iterative calculation from SPSPD/M
ba99.mpr:	[Same]	Iterative calculation from SPSPD/M
ba00.mpr:	[Same]	Iterative calculation from SPSPD/M
ba01.mpr:	[Same]	Iterative calculation from SPSPD/M
ba02.mpr:	[Same]	Iterative calculation from SPSPD/M
ba03.mpr:	[Same]	Iterative calculation from SPSPD/M
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

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

DESCRIPTION

In Employment Insurance, in order to implement the intensity rule and the clawback, the number of weeks of EI benefits received in the past is needed. UIEIYRS is the number of years included in this calculation. If UIEIYRS is equal to 1, only the weeks of benefits in the past year are included. If UIEIYRS is equal to 4, the weeks in the past four years are included. The maximum number of years which can be calculated is 5.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- EI Act 15.2
ba98.mpr:	1	-- Human Resources Development
ba99.mpr:	2	-- Human Resources Development
ba00.mpr:	3	-- Human Resources Development
ba01.mpr:	4	-- Human Resources Development
ba02.mpr:	0	-- Not in effect (intensity rule eliminated)
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

UIENSRATE Enhanced rate for basic phase (UI only)

DESCRIPTION

UI claimants may be eligible for a higher benefit rate (UIENSRATE) to be applied to average insured earnings (ubern) if their insured earnings are at or below a set proportion (UIENSRTCO) of maximum insurable earnings (UIERNMAX) and they have dependants.

This measure, introduced in the 1994 Federal budget initially provided for an enhanced rate of 60% compared to a basic rate of 55%.

See also UIDEPOPT, imuidpfg.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- not in effect
ba89.mpr:	0.00000	-- not in effect
ba90.mpr:	0.00000	-- not in effect
ba91.mpr:	0.00000	-- not in effect
ba92.mpr:	0.00000	-- not in effect
ba93.mpr:	0.00000	-- not in effect
ba94.mpr:	0.60000	-- 1994 Federal Budget
ba95.mpr:	0.60000	0.0% U.I. Act 13.1.b.i
ba96.mpr:	0.60000	0.0% U.I. Act 13.1.b.i
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

UIENSRTCO Enhanced rate cutoff (UI only)

DESCRIPTION

UI claimants may be eligible for a higher benefit rate (UIENSRATE) to be applied to average insured earnings (ubern) if their insured earnings are at or below a set proportion (UIENSRTCO) of maximum insurable earnings (UIERNMAX) and they have dependants.

This measure, introduced in the 1994 Federal budget initially set qualification requirements that the claimant have insured earnings at or below **half** the Maximum Insurable Earnings.

See also UIDEPOPT, imuidpfg.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- not in effect
ba89.mpr:	0.00000	-- not in effect
ba90.mpr:	0.00000	-- not in effect
ba91.mpr:	0.00000	-- not in effect
ba92.mpr:	0.00000	-- not in effect
ba93.mpr:	0.00000	-- not in effect
ba94.mpr:	0.50000	-- 1994 Federal Budget
ba95.mpr:	0.50000	0.0% U.I. Act 13.1.b.i
ba96.mpr:	0.50000	0.0% U.I. Act 13.1.b.i
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

UIENTFLAG Basic entrance requirements flag (UI and EI)

DESCRIPTION

When this flag is set to 0 the execution of the uient sub-function in ui.c is suppressed and all UI claimants are deemed to have a valid claim. When set to 1, eligibility entrance requirement tests in uient (weeks of work by claim type) are applied.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	1	-- FLAG
ba92.mpr:	1	-- FLAG
ba93.mpr:	1	-- FLAG
ba94.mpr:	1	-- FLAG
ba95.mpr:	1	-- FLAG
ba96.mpr:	1	-- FLAG
ba97.mpr:	1	-- Option
ba98.mpr:	1	-- FLAG
ba99.mpr:	1	-- FLAG
ba00.mpr:	1	-- FLAG
ba01.mpr:	1	-- FLAG
ba02.mpr:	1	-- FLAG
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

UIERNMAX Maximum insurable earnings (UI and EI)

DESCRIPTION

Dollar value of maximum weekly insurable earnings.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txinet	Compute net income
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	565.00	--	STC-73-001, 1989, P. 64
ba89.mpr:	605.00	7.1%	STC-73-001, 1989, P. 64
ba90.mpr:	640.00	5.8%	STC-73-001, 1990, p. 62
ba91.mpr:	680.00	6.2%	STC 73-001, 1991 pg. 24
ba92.mpr:	710.00	4.4%	Employers' Guide to Payroll Deductions, 1992
ba93.mpr:	745.00	4.9%	Employer's Guide to Payroll Deductions, 1993-1997
ba94.mpr:	780.00	4.7%	Human Resources and Labour Canada
ba95.mpr:	815.00	4.5%	Human Resources Development
ba96.mpr:	750.00	-8.0%	Human Resources Development
ba97.mpr:	750.00	0.0%	EI Act, 4.a
ba98.mpr:	750.00	0.0%	EI Act, 4.a
ba99.mpr:	750.00	0.0%	EI Act, 4.a
ba00.mpr:	750.00	0.0%	EI Act, 4.a
ba01.mpr:	750.00	0.0%	EI Act, 4.a
ba02.mpr:	750.00	0.0%	Payroll Deductions Formulas 2002 - T4127
ba03.mpr:	750.00	0.0%	Department of Finance News Release - Nov 28/02
ba04.mpr:	750.00	0.0%	Grown from ba03.mpr using UIR=1.000000
ba05.mpr:	750.00	0.0%	Grown from ba04.mpr using UIR=1.000000

DESCRIPTION

This array parameter gives maximum number of weeks of entitlement for the UI and EI systems.

Under the UI system, subsequent to the April '89 UI reform, weeks of entitlement depend on the local unemployment rate and the number of weeks worked. The array has 43 row and 12 columns. Columns represent ranges of local unemployment rate, starting at 6% and increasing to 17%. Rows represent the number of weeks worked prior to claim, starting at 10 weeks and increasing to 52 weeks.

Under the EI system introduced in 1997 weeks of entitlement depend on the local unemployment rate and the number of hours worked. The array has 43 row and 12 columns. Columns represent ranges of local unemployment rate, starting at 6% and increasing to 17%. Rows represent the number of hours worked prior to claim, starting at 350 hours and increasing to 1820 by increments of 35 hours.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	43	[Rows] Not Yet In U.I. System
	0 0 0 0 0 0 0 0 0 0 0 0	
	0 0 0 0 0 0 0 0 0 0 0 0	
	0 0 0 0 0 0 0 0 0 0 0 0	
	0 0 0 0 0 0 0 0 0 0 0 0	
	0 0 0 0 0 0 0 0 0 0 0 0	

0 0 0 0 0 0 23 25 27 29 31 33
 0 0 0 0 0 21 23 25 27 29 31 33
 0 0 0 0 20 22 24 26 28 30 32 34
 0 0 0 18 20 22 24 26 28 30 32 34
 0 0 17 19 21 23 25 27 29 31 33 35
 0 15 17 19 21 23 25 27 29 31 33 35
 14 16 18 20 22 24 26 28 30 32 34 36
 14 16 18 20 22 24 26 28 30 32 34 36
 15 17 19 21 23 25 27 29 31 33 35 37
 15 17 19 21 23 25 27 29 31 33 35 37
 16 18 20 22 24 26 28 30 32 34 36 38
 16 18 20 22 24 26 28 30 32 34 36 38
 17 19 21 23 25 27 29 31 33 35 37 39
 17 19 21 23 25 27 29 31 33 35 37 39
 18 20 22 24 26 28 30 32 34 36 38 40
 18 20 22 24 26 28 30 32 34 36 38 40
 19 21 23 25 27 29 31 33 35 37 39 41
 19 21 23 25 27 29 31 33 35 37 39 41
 20 22 24 26 28 30 32 34 36 38 40 42
 20 22 24 26 28 30 32 34 36 38 40 42
 21 23 25 27 29 31 33 35 37 39 41 43
 21 23 25 27 29 31 33 35 37 39 41 43
 22 24 26 28 30 32 34 36 38 40 42 44
 22 24 26 28 30 32 34 36 38 40 42 44
 23 25 27 29 31 33 35 37 39 41 43 45
 23 25 27 29 31 33 35 37 39 41 43 45
 24 26 28 30 32 34 36 38 40 42 44 46
 25 27 29 31 33 35 37 39 41 43 45 47
 26 28 30 32 34 36 38 40 42 44 46 48
 27 29 31 33 35 37 39 41 43 45 47 49
 28 30 32 34 36 38 40 42 44 46 48 50
 29 31 33 35 37 39 41 43 45 47 49 50
 30 32 34 36 38 40 42 44 46 48 50 50
 31 33 35 37 39 41 43 45 47 49 50 50
 32 34 36 38 40 42 44 46 48 50 50 50
 33 35 37 39 41 43 45 47 49 50 50 50
 34 36 38 40 42 44 46 48 50 50 50 50
 35 37 39 41 43 45 47 49 51 50 50 50
 36 38 40 42 44 46 48 50 52 50 50 50
 ba95.mpr: [Same] 1994 Federal Budget
 ba96.mpr: [Same] 1994 Federal Budget
 ba97.mpr: 43 [Rows] EI Regular Benefits, Section III
 0 0 0 0 0 0 0 0 0 0 0 0
 0 0 0 0 0 0 0 0 0 0 0 0
 0 0 0 0 0 0 0 0 26 28 30 32
 0 0 0 0 0 0 0 24 26 28 30 32

0 0 0 0 0 0 23 25 27 29 31 33
 0 0 0 0 0 21 23 25 27 29 31 33
 0 0 0 0 20 22 24 26 28 30 32 34
 0 0 0 18 20 22 24 26 28 30 32 34
 0 0 17 19 21 23 25 27 29 31 33 35
 0 15 17 19 21 23 25 27 29 31 33 35
 14 16 18 20 22 24 26 28 30 32 34 36
 14 16 18 20 22 24 26 28 30 32 34 36
 15 17 19 21 23 25 27 29 31 33 35 37
 15 17 19 21 23 25 27 29 31 33 35 37
 16 18 20 22 24 26 28 30 32 34 36 38
 16 18 20 22 24 26 28 30 32 34 36 38
 17 19 21 23 25 27 29 31 33 35 37 39
 17 19 21 23 25 27 29 31 33 35 37 39
 18 20 22 24 26 28 30 32 34 36 38 40
 18 20 22 24 26 28 30 32 34 36 38 40
 19 21 23 25 27 29 31 33 35 37 39 41
 19 21 23 25 27 29 31 33 35 37 39 41
 20 22 24 26 28 30 32 34 36 38 40 42
 20 22 24 26 28 30 32 34 36 38 40 42
 21 23 25 27 29 31 33 35 37 39 41 43
 21 23 25 27 29 31 33 35 37 39 41 43
 22 24 26 28 30 32 34 36 38 40 42 44
 22 24 26 28 30 32 34 36 38 40 42 44
 23 25 27 29 31 33 35 37 39 41 43 45
 23 25 27 29 31 33 35 37 39 41 43 45
 24 26 28 30 32 34 36 38 40 42 44 45
 25 27 29 31 33 35 37 39 41 43 45 45
 26 28 30 32 34 36 38 40 42 44 45 45
 27 29 31 33 35 37 39 41 43 45 45 45
 28 30 32 34 36 38 40 42 44 45 45 45
 29 31 33 35 37 39 41 43 45 45 45 45
 30 32 34 36 38 40 42 44 45 45 45 45
 31 33 35 37 39 41 43 45 45 45 45 45
 32 34 36 38 40 42 44 45 45 45 45 45
 33 35 37 39 41 43 45 45 45 45 45 45
 34 36 38 40 42 44 45 45 45 45 45 45
 35 37 39 41 43 45 45 45 45 45 45 45
 36 38 40 42 44 45 45 45 45 45 45 45

ba98.mpr: [Same] EI Regular Benefits, Section III
 ba99.mpr: [Same] EI Regular Benefits, Section III
 ba00.mpr: [Same] EI Regular Benefits, Section III
 ba01.mpr: [Same] Employment Insurance Regular Benefits
 ba02.mpr: [Same] Employment Insurance Regular Benefits
 ba03.mpr: [Same] Copied from ba02.mpr
 ba04.mpr: [Same] Copied from ba03.mpr

ba05.mpr: [Same] Copied from ba04.mpr

UIEXTMATWKS Additional weeks for maternity - behavioural response (UI and EI)

DESCRIPTION

User can modify this parameter to allow additional weeks of maternity benefits.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- User
ba89.mpr:	0	-- User
ba90.mpr:	0	-- User
ba91.mpr:	0	-- User
ba92.mpr:	0	-- User
ba93.mpr:	0	-- User
ba94.mpr:	0	-- User
ba95.mpr:	0	-- User
ba96.mpr:	0	-- User
ba97.mpr:	0	-- User
ba98.mpr:	0	-- User
ba99.mpr:	0	-- User
ba00.mpr:	0	-- User
ba01.mpr:	0	-- User
ba02.mpr:	0	-- User
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

UIFLAG UI/EI Activation flag (UI and EI)

DESCRIPTION

If UIFLAG is equal to 1, the Unemployment Insurance/Employment Insurance algorithm is run. Otherwise it is skipped.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Permanent Program
ba89.mpr:	1	-- Permanent Program
ba90.mpr:	1	-- Permanent Program
ba91.mpr:	1	-- Permanent Program
ba92.mpr:	1	-- Permanent Program
ba93.mpr:	1	-- Permanent Program
ba94.mpr:	1	-- Permanent Program
ba95.mpr:	1	-- Permanent Program
ba96.mpr:	1	-- Permanent Program
ba97.mpr:	1	-- Permanent Program
ba98.mpr:	1	-- Permanent Program
ba99.mpr:	1	-- Permanent Program
ba00.mpr:	1	-- Permanent Program
ba01.mpr:	1	-- Permanent Program
ba02.mpr:	1	-- Permanent Program
ba03.mpr:	1	-- Copied from ba02.mpr
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

UIFSHERMIN Min. earnings to qualify for fish. benefits [unempl. rate] (EI only)

DESCRIPTION

This parameter represents the minimum earnings in the past 31 weeks which are required to qualify for fishing benefits. They depend on the local unemployment rate (ucuer).

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	9	[Rows] Not in effect
12	0 (0.0000)	
13	0 (0.0000)	
14	0 (0.0000)	
15	0 (0.0000)	
16	0 (0.0000)	
17	0 (0.0000)	
18	0 (0.0000)	
19	0 (0.0000)	
20	0 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect

ba97.mpr:	9	[Rows]	EI Fishing Regulations Schedule
	0	4200	(-33.3333)
	6	4000	(-200.0000)
	7	3800	(-200.0000)
	8	3600	(-200.0000)
	9	3400	(-200.0000)
	10	3200	(-300.0000)
	11	2900	(-200.0000)
	12	2700	(-200.0000)
	13	2500	(-200.0000)
ba98.mpr:		[Same]	EI Fishing Regulations Schedule
ba99.mpr:		[Same]	EI Fishing Regulations Schedule
ba00.mpr:		[Same]	Employment Insurance and fishing, Section II
ba01.mpr:		[Same]	Employment Insurance and Fishing
ba02.mpr:		[Same]	Employment Insurance and Fishing
ba03.mpr:		[Same]	Grown from ba02.mpr using NONE=1.0000
ba04.mpr:		[Same]	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:		[Same]	Grown from ba04.mpr using NONE=1.0000

UIFSHMINWK Minimum weeks to qualify for fishing benefits (UI only)

DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI fishing benefits. At present, the standard algorithm does not subject fishing claims to an eligibility test.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	U.I. ACT
ba89.mpr: 0	--	U.I. ACT

ba90.mpr:	0	--	U.I. ACT
ba91.mpr:	0	--	U.I. ACT
ba92.mpr:	0	--	U.I. ACT
ba93.mpr:	0	--	U.I. ACT (seasonal fishing qualification not modelled)
ba94.mpr:	0	--	U.I. ACT (seasonal fishing qualification not modelled)
ba95.mpr:	0	--	U.I. ACT (seasonal fishing qualification not modelled)
ba96.mpr:	0	--	Source: U.I. ACT (seasonal fishing qualification not modelled)
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

UILFEFLAG Labour force extended phase calculation flag (UI only)

DESCRIPTION

Flag which determines whether the labour force extended phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba92.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba93.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba94.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba95.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba96.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

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

DESCRIPTION

The second phase of regular benefits is the Labour Force Extended phase. Additional weeks of benefit entitlement (UILFEWKS) are determined by the weeks of work in the qualifying period (UILFEMIN). These two vectors must always have 14 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	14	[Rows] U.I. ACT
	26	
	28	
	30	
	32	
	34	
	36	
	38	
	40	
	42	
	44	
	46	
	48	
	50	
	99	
ba89.mpr:		[Same] U.I. ACT
ba90.mpr:		[Same] U.I. ACT
ba91.mpr:	1	[Rows] Part of pre-reform program
	0	
ba92.mpr:		[Same] Part of pre-reform program
ba93.mpr:		[Same] Part of pre-reform program
ba94.mpr:		[Same] Part of pre-reform program
ba95.mpr:		[Same] Part of pre-reform program
ba96.mpr:		[Same] Part of pre-reform program
ba97.mpr:		[Same] Not in effect
ba98.mpr:		[Same] Not in effect
ba99.mpr:		[Same] Not in effect
ba00.mpr:		[Same] Not in effect
ba01.mpr:		[Same] Not in effect
ba02.mpr:		[Same] Not in effect

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

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

DESCRIPTION

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.60000	-- U.I. ACT
ba89.mpr:	0.60000	0.0% U.I. ACT
ba90.mpr:	0.60000	0.0% U.I. ACT
ba91.mpr:	0.60000	0.0% U.I. ACT
ba92.mpr:	0.60000	0.0% U.I. ACT
ba93.mpr:	0.60000	0.0% Part of pre-reform program
ba94.mpr:	0.60000	0.0% Part of pre-reform program
ba95.mpr:	0.60000	0.0% Part of pre-reform program
ba96.mpr:	0.60000	0.0% Part of pre-reform program
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect

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

UILFEWKS Weeks LFE entitlement [UILFEMIN] (UI only)

DESCRIPTION

The maximum weeks of entitlement in the Labour Force Extended Phase. Additional weeks of benefit entitlement are determined by the weeks of work in the qualifying period (UILFEMIN). The two vectors UILFEMIN and UILFEWKS must always have 14 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997)

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	14	[Rows] U.I. ACT
	0	
	1	
	2	
	3	
	4	
	5	
	6	
	7	
	8	
	9	
	10	
	11	

12			
13			
ba89.mpr:		[Same]	U.I. ACT
ba90.mpr:		[Same]	U.I. ACT
ba91.mpr:	1	[Rows]	Part of pre-reform program
0			
ba92.mpr:		[Same]	Part of pre-reform program
ba93.mpr:		[Same]	Part of pre-reform program
ba94.mpr:		[Same]	Part of pre-reform program
ba95.mpr:		[Same]	Part of pre-reform program
ba96.mpr:		[Same]	Part of pre-reform program
ba97.mpr:		[Same]	Not in effect
ba98.mpr:		[Same]	Not in effect
ba99.mpr:		[Same]	Not in effect
ba00.mpr:		[Same]	Not in effect
ba01.mpr:		[Same]	Not in effect
ba02.mpr:		[Same]	Not in effect
ba03.mpr:		[Same]	Copied from ba02.mpr
ba04.mpr:		[Same]	Copied from ba03.mpr
ba05.mpr:		[Same]	Copied from ba04.mpr

UIMATHRMIN Minimum hours to qualify for maternity benefits (EI only)

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI maternity benefits.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	700	-- Maternity, parental and sickness, p.7
ba98.mpr:	700	-- Maternity, Parental and Sickness, p.7
ba99.mpr:	700	-- Maternity, Parental and Sickness, p.7
ba00.mpr:	700	-- Maternity, Parental and Sickness Benefits
ba01.mpr:	600	-- Federal Budget Plan 2000 - page 137
ba02.mpr:	600	-- Maternity, Parental and Sickness Benefits
ba03.mpr:	600	-- Copied from ba02.mpr
ba04.mpr:	600	-- Copied from ba03.mpr
ba05.mpr:	600	-- Copied from ba04.mpr

UIMATMINWK Minimum weeks to qualify for maternity benefits (UI only)

DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI maternity benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	20	-- U.I. ACT
ba89.mpr:	20	-- U.I. ACT
ba90.mpr:	20	-- U.I. ACT
ba91.mpr:	20	-- U.I. ACT
ba92.mpr:	20	-- U.I. ACT
ba93.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba94.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba95.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba96.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

UIMAXBSEWKS Maximum number of weeks - regular (UI and EI)

DESCRIPTION

Regular benefits are paid in three successive phases. This parameter represents the maximum duration of the initial phase.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	25	--	U.I. ACT
ba89.mpr:	25	--	U.I. ACT
ba90.mpr:	25	--	U.I. ACT
ba91.mpr:	25	--	U.I. ACT
ba92.mpr:	25	--	U.I. ACT
ba93.mpr:	50	--	See UIMAXDUR
ba94.mpr:	50	--	See UIMAXDUR
ba95.mpr:	50	--	See UIMAXDUR
ba96.mpr:	50	--	See UIMAXDUR
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

UIMAXDUR Maximum duration of a UI claim (UI and EI)

DESCRIPTION

The maximum weeks of benefits payable on a given claim (all phases combined).

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	50	-- U.I. ACT
ba89.mpr:	50	-- U.I. ACT
ba90.mpr:	50	-- U.I. ACT
ba91.mpr:	50	-- U.I. ACT
ba92.mpr:	50	-- U.I. ACT
ba93.mpr:	50	-- Unemployment Insurance Benefits IN-0780493
ba94.mpr:	50	-- Unemployment Insurance Benefits IN-0780493
ba95.mpr:	50	-- Unemployment Insurance Benefits IN-0780493
ba96.mpr:	50	-- Unemployment Insurance Benefits IN-0780493
ba97.mpr:	45	-- EI Regular Benefits, Section III
ba98.mpr:	45	-- EI Regular Benefits, Section III
ba99.mpr:	45	-- EI Regular Benefits, Section III
ba00.mpr:	45	-- EI Regular Benefits, Section III
ba01.mpr:	45	-- Employment Insurance Regular Benefits
ba02.mpr:	45	-- Employment Insurance Regular Benefits
ba03.mpr:	45	-- Copied from ba02.mpr
ba04.mpr:	45	-- Copied from ba03.mpr
ba05.mpr:	45	-- Copied from ba04.mpr

UIMAXFSHWKS Maximum number of weeks - fishing (UI and EI)

DESCRIPTION

The operational maximum weeks of entitlement to fishing benefits. However, benefits are paid to self-employed fishermen only from November 1st to May 15th.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	29	-- U.I. ACT
ba89.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba90.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba91.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba92.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba93.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba94.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba95.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba96.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba97.mpr:	26	-- EI Fishing Regulations 12
ba98.mpr:	26	-- EI Fishing Regulations 12
ba99.mpr:	26	-- EI Fishing Regulations 12
ba00.mpr:	26	-- Employment Insurance and fishing, Section I
ba01.mpr:	26	-- Employment Insurance and Fishing
ba02.mpr:	26	-- Employment Insurance and Fishing
ba03.mpr:	26	-- Copied from ba02.mpr
ba04.mpr:	26	-- Copied from ba03.mpr
ba05.mpr:	26	-- Copied from ba04.mpr

UIMAXMATWKS

Maximum number of weeks - maternity (UI and EI)

DESCRIPTION

The maximum weeks of entitlement to maternity benefits. When a person also receives parental benefits (ucgotpa = 1), then UIMAXPARWKS is also added to the maximum. When a person also receives regular benefits, the claim modeled may be changed to regular claims.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	15	-- U.I. ACT
ba89.mpr:	15	-- Unemployment Insurance, Special Benefits
ba90.mpr:	15	-- Unemployment Insurance, Special Benefits
ba91.mpr:	15	-- Unemployment Insurance, Special Benefits
ba92.mpr:	15	-- Unemployment Insurance, Special Benefits
ba93.mpr:	15	-- Unemployment Insurance, Special Benefits IN-0180193
ba94.mpr:	15	-- Unemployment Insurance, Special Benefits IN-0180193
ba95.mpr:	15	-- Unemployment Insurance, Special Benefits IN-0180193
ba96.mpr:	15	-- Unemployment Insurance, Special Benefits IN-0180193
ba97.mpr:	15	-- EI act. 12.3.a
ba98.mpr:	15	-- EI act. 12.3.a
ba99.mpr:	15	-- EI Act 12.3.a
ba00.mpr:	15	-- Maternity, Parental and Sickness Benefits
ba01.mpr:	15	-- EI Act, 12.3
ba02.mpr:	15	-- EI Act, 12.3
ba03.mpr:	15	-- Copied from ba02.mpr
ba04.mpr:	15	-- Copied from ba03.mpr
ba05.mpr:	15	-- Copied from ba04.mpr

UIMAXPARWKS Maximum number of weeks - parental (UI and EI)

DESCRIPTION

The maximum weeks of entitlement to parental benefits. However, parental claims may be changed to regular claims.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not applicable
ba89.mpr:	0	-- Not applicable
ba90.mpr:	0	-- Not applicable
ba91.mpr:	10	-- UI Legislation
ba92.mpr:	10	-- UI Legislation
ba93.mpr:	10	-- UI Legislation
ba94.mpr:	10	-- UI Legislation
ba95.mpr:	10	-- UI Legislation
ba96.mpr:	10	-- UI Legislation
ba97.mpr:	10	-- UI Legislation
ba98.mpr:	10	-- UI Legislation
ba99.mpr:	10	-- UI Legislation
ba00.mpr:	10	-- Maternity, Parental and Sickness Benefits
ba01.mpr:	35	-- Federal Budget 2000, p.137
ba02.mpr:	35	-- Maternity, Parental and Sickness Benefits
ba03.mpr:	35	-- Copied from ba02.mpr
ba04.mpr:	35	-- Copied from ba03.mpr
ba05.mpr:	35	-- Copied from ba04.mpr

UIMAXSICWKS Maximum number of weeks - sickness (UI and EI)

DESCRIPTION

The maximum weeks of entitlement to sickness benefits. However, sickness claims may be changed to regular claims.

This parameters applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	15	--	U.I. ACT
ba89.mpr:	15	--	U.I. ACT
ba90.mpr:	15	--	U.I. ACT
ba91.mpr:	15	--	U.I. ACT
ba92.mpr:	15	--	U.I. ACT
ba93.mpr:	15	--	Unemployment Insurance Benefits IN-0780493
ba94.mpr:	15	--	Unemployment Insurance Benefits IN-0780493
ba95.mpr:	15	--	Unemployment Insurance Benefits IN-0780493
ba96.mpr:	15	--	Unemployment Insurance Benefits IN-0780493
ba97.mpr:	15	--	EI Act 12.3.c
ba98.mpr:	15	--	EI Act
ba99.mpr:	15	--	EI Act
ba00.mpr:	15	--	Maternity, Parental and Sickness Benefits
ba01.mpr:	15	--	EI Act, 12.3
ba02.mpr:	15	--	EI Act, 12.3
ba03.mpr:	15	--	Copied from ba02.mpr
ba04.mpr:	15	--	Copied from ba03.mpr
ba05.mpr:	15	--	Copied from ba04.mpr

UIMINPCT Exemption limit (percent of maximum insurable earnings) (UI only)

DESCRIPTION

Determines the level of earnings below which UI contributions are not payable. If average weekly earnings are less than UIMINPCT * UIERNMAX, no UI contributions are made.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.20000	--	APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba89.mpr:	0.20000	0.0%	APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba90.mpr:	0.20000	0.0%	APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba91.mpr:	0.20000	0.0%	APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba92.mpr:	0.20000	0.0%	Employers' Guide to Payroll Deductions, 1992
ba93.mpr:	0.20000	0.0%	Employer's Guide to Payroll Deductions, 1993-1997
ba94.mpr:	0.20000	0.0%	Human Resources and Labour Canada
ba95.mpr:	0.20000	0.0%	Human Resources Development
ba96.mpr:	0.20000	0.0%	Human Resources Development
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect

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

UINEREHRMIN Minimum hours to qualify for new entrant or re-entrant (EI only)

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying period needed for a new entrant or re-entrant (ucnere) to be eligible for EI. The new entrant/re-entrant qualification test is only applied when UIEINEREFLG is set to 1. Otherwise the regular test, UIREGHRMIN, is used.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect

ba97.mpr:	910	--	EI Act, 7.3.b
ba98.mpr:	910	--	EI Act, 7.3.b
ba99.mpr:	910	--	EI Act, 7.3.b
ba00.mpr:	910	--	EI Act, 7.3.b
ba01.mpr:	910	--	EI Act, 7.3
ba02.mpr:	910	--	EI Act, 7.3.b
ba03.mpr:	910	--	Copied from ba02.mpr
ba04.mpr:	910	--	Copied from ba03.mpr
ba05.mpr:	910	--	Copied from ba04.mpr

UIOTHBNFCT UI other benefits per week adjustment factor (EI and EI)

DESCRIPTION

This parameter allows the user to increase the dollar amount of other benefits for all recipients of other benefits by up to twice the actual amount. 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.

The actual other benefit (ucothbr) is multiplied by the factor UIOTHBNFCT plus one(1). For example, setting UIOTHBNFCT to one will result in the amount of other benefits to be multiplied by 2; a factor of .5 would result in benefits being multiplied by 1.5.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- User Supplied

ba89.mpr:	0.00000	--	User Supplied
ba90.mpr:	0.00000	--	User Supplied
ba91.mpr:	0.00000	--	User Supplied
ba92.mpr:	0.00000	--	User Supplied
ba93.mpr:	0.00000	--	User Supplied
ba94.mpr:	0.00000	--	User Supplied
ba95.mpr:	0.00000	--	User Supplied
ba96.mpr:	0.00000	--	User Supplied
ba97.mpr:	0.00000	--	User Supplied
ba98.mpr:	0.00000	--	User Supplied
ba99.mpr:	0.00000	--	User Supplied
ba00.mpr:	0.00000	--	User Supplied
ba01.mpr:	0.00000	--	User Supplied
ba02.mpr:	0.00000	--	User Supplied
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

UIOTHWKFCT UI other benefits weeks adjustment factor (UI and EI)

DESCRIPTION

This parameter allows the user to increase the claim duration of other benefits for all recipients of other benefits by up to twice the actual number of weeks on other benefits. 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.

The actual other benefit weeks (ucothwk) are multiplied by the factor UIOTHWKFCT plus one (1). For example, setting UIOTHWKFCT to one will result in the number of weeks of other benefits to be multiplied by 2; a factor of .5 would result in weeks being multiplied by 1.5.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- User Supplied
ba89.mpr:	0.00000	-- User Supplied
ba90.mpr:	0.00000	-- User Supplied
ba91.mpr:	0.00000	-- User Supplied
ba92.mpr:	0.00000	-- User Supplied
ba93.mpr:	0.00000	-- User Supplied
ba94.mpr:	0.00000	-- User Supplied
ba95.mpr:	0.00000	-- User Supplied
ba96.mpr:	0.00000	-- User Supplied
ba97.mpr:	0.00000	-- User Supplied
ba98.mpr:	0.00000	-- User Supplied
ba99.mpr:	0.00000	-- User Supplied
ba00.mpr:	0.00000	-- User Supplied
ba01.mpr:	0.00000	-- User Supplied
ba02.mpr:	0.00000	-- User Supplied
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

UIPF UI contribution rate on earnings (UI and EI)

DESCRIPTION

The proportion of UI insurable earnings payable as UI contributions.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.02350	--	STC-73-001, 1989, P. 64 or Federal Income Tax 1988 - Line
ba89.mpr:	0.01950	-17.0%	Federal Budget April, 1989
ba90.mpr:	0.02250	15.4%	Federal Budget April, 1989
ba91.mpr:	0.02525	12.2%	Federal Budget February, 1991, p. 93
ba92.mpr:	0.03000	18.8%	Employers' Guide to Payroll Deductions, 1992
ba93.mpr:	0.03000	0.0%	Employer's Guide to Payroll Deductions, 1993-1997
ba94.mpr:	0.03070	2.3%	Human Resources and Labour Canada
ba95.mpr:	0.03000	-2.3%	Human Resources Development
ba96.mpr:	0.02950	-1.7%	Human Resources Development
ba97.mpr:	0.02900	-1.7%	Human Resources Development Canada
ba98.mpr:	0.02700	-6.9%	Revenue Canada Payroll Deduction Tables, 1998
ba99.mpr:	0.02550	-5.6%	Revenue Canada Payroll Deduction Tables, January 1, 1999
ba00.mpr:	0.02400	-5.9%	Revenue Canada Payroll Deduction Tables, January 1, 2000
ba01.mpr:	0.02250	-6.2%	HRDC Sept 28 news release
ba02.mpr:	0.02200	-2.2%	Payroll Deductions Formulas 2002 - T4127
ba03.mpr:	0.02100	-4.5%	Department of Finance News Release - Nov 28/02
ba04.mpr:	0.02100	0.0%	Copied from ba03.mpr
ba05.mpr:	0.02100	0.0%	Copied from ba04.mpr

UIREGHRMIN Min. hours to qualify for reg. benefits [unempl. rate] (EI only)

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI regular benefits. The number of hours depend on the regional unemployment rate.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	9 [Rows]	Not in effect
12	0 (0.0000)	
13	0 (0.0000)	
14	0 (0.0000)	
15	0 (0.0000)	
16	0 (0.0000)	
17	0 (0.0000)	
18	0 (0.0000)	
19	0 (0.0000)	
20	0 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	9 [Rows]	El act, 7.2
0	700 (-5.8333)	
6	665 (-35.0000)	
7	630 (-35.0000)	
8	595 (-35.0000)	
9	560 (-35.0000)	
10	525 (-35.0000)	
11	490 (-35.0000)	
12	455 (-35.0000)	
13	420 (-35.0000)	
ba98.mpr:	[Same]	El act, 7.2
ba99.mpr:	[Same]	El Act, 7.2

ba00.mpr: [Same] Employment Insurance, Section II
 ba01.mpr: [Same] EI Act, 7.2
 ba02.mpr: [Same] EI Act, 7.2
 ba03.mpr: [Same] Copied from ba02.mpr
 ba04.mpr: [Same] Copied from ba03.mpr
 ba05.mpr: [Same] Copied from ba04.mpr

UIREGMINWK Minimum weeks to qualify for regular benefits (UI only)

DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI regular benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	10	--	U.I. ACT
ba89.mpr:	10	--	U.I. ACT
ba90.mpr:	10	--	U.I. ACT
ba91.mpr:	10	--	U.I. ACT
ba92.mpr:	10	--	U.I. ACT
ba93.mpr:	10	--	U.I. Reform, 1989
ba94.mpr:	12	--	1994 Federal Budget
ba95.mpr:	12	--	1994 Federal Budget
ba96.mpr:	12	--	1994 Federal Budget
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect

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

UIREGWKFCT UI regular benefit weeks adjustment factor (UI and EI)

DESCRIPTION

This parameter allows the user to increase the claim duration of regular benefits up to the maximum number of eligible weeks. UIREGWKFCT is the proportion of the unused weeks (maximum weeks eligible - actual weeks claimed) that an individual's claim will be extended by. For example, setting UIREGWKFCT to one will set the claim length to the maximum number of eligible weeks.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- User supplied
ba89.mpr:	0.00000	-- User supplied
ba90.mpr:	0.00000	-- User supplied
ba91.mpr:	0.00000	-- User supplied
ba92.mpr:	0.00000	-- User supplied
ba93.mpr:	0.00000	-- User supplied
ba94.mpr:	0.00000	-- User supplied
ba95.mpr:	0.00000	-- User supplied
ba96.mpr:	0.00000	-- User supplied
ba97.mpr:	0.00000	-- User Supplied
ba98.mpr:	0.00000	-- User Supplied
ba99.mpr:	0.00000	-- User Supplied

ba00.mpr: 0.00000 -- User Supplied
 ba01.mpr: 0.00000 -- User Supplied
 ba02.mpr: 0.00000 -- User Supplied
 ba03.mpr: 0.00000 -- Copied from ba02.mpr
 ba04.mpr: 0.00000 -- Copied from ba03.mpr
 ba05.mpr: 0.00000 -- Copied from ba04.mpr

UIREPPREV Weeks of insurable employment [weeks] (UI only)

DESCRIPTION

The number of weeks of insurable employment required for repeaters to be eligible for benefits increases with the number of weeks of benefits received in the qualifying period (see also UIREPUER and UIREPWWKD). The vector UIREPPREV must always have 11 elements corresponding to the columns of UIREPWWKD.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	11	[Rows] U.I. ACT
	10	
	11	
	12	
	13	
	14	
	15	
	16	
	17	
	18	

19		
99		
ba89.mpr:	[Same]	U.I. ACT
ba90.mpr:	[Same]	U.I. ACT
ba91.mpr:	11 [Rows]	Part of pre-reform program
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
ba92.mpr:	[Same]	Part of pre-reform program
ba93.mpr:	[Same]	Part of pre-reform program
ba94.mpr:	[Same]	Part of pre-reform program
ba95.mpr:	[Same]	Part of pre-reform program
ba96.mpr:	[Same]	Part of pre-reform program
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

UIREPUER Regional unemployment rate [rates] (UI only)

DESCRIPTION

The number of weeks of insurable employment required for repeaters to be eligible for benefits decreases at progressively higher regional unemployment rates (see also UIREPPREV and UIREPWWKD). The vector UIREPUER must always have 5 elements corresponding to the rows of UIREPWWKD.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	5	[Rows] U.I. ACT
6.0		
7.0		
8.0		
9.0		
11.5		
ba89.mpr:		[Same] U.I. ACT
ba90.mpr:		[Same] U.I. ACT
ba91.mpr:	1	[Rows] Part of pre-reform program
0.0	-100.0%	
ba92.mpr:		[Same] Part of pre-reform program
ba93.mpr:		[Same] Part of pre-reform program
ba94.mpr:		[Same] Part of pre-reform program
ba95.mpr:		[Same] Part of pre-reform program
ba96.mpr:		[Same] Part of pre-reform program
ba97.mpr:		[Same] Not in effect
ba98.mpr:		[Same] Not in effect
ba99.mpr:		[Same] Not in effect
ba00.mpr:		[Same] Not in effect
ba01.mpr:		[Same] Not in effect
ba02.mpr:		[Same] Not in effect
ba03.mpr:		[Same] Copied from ba02.mpr
ba04.mpr:		[Same] Copied from ba03.mpr
ba05.mpr:		[Same] Copied from ba04.mpr

UIREPWWKD Repeater eligibility requirements [weeks x rates] (UI only)

DESCRIPTION

The number of weeks of insurable employment required for repeaters to be eligible for benefits increases with the number of weeks of benefits received in the qualifying period (UIREPPREV) and decreases at progressively higher regional unemployment rates (UIREPUER). UIREPWWKD represents a two dimensional (11 by 5) lookup table of the weeks of work required for repeater eligibility.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr: 11	[Rows]	U.I. ACT
14 13	12 11	10
14 13	12 11	11
14 13	12 12	12
14 13	13 13	13
14 14	14 14	14
15 15	15 15	15
16 16	16 16	16
17 17	17 17	16
18 18	18 17	16
19 19	18 17	16
20 19	18 17	16
ba89.mpr:	[Same]	U.I. ACT
ba90.mpr:	[Same]	U.I. ACT
ba91.mpr: 11	[Rows]	Part of pre-reform program
0 0	0 0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
ba92.mpr:	[Same]	Part of pre-reform program		
ba93.mpr:	[Same]	Part of pre-reform program		
ba94.mpr:	[Same]	Part of pre-reform program		
ba95.mpr:	[Same]	Part of pre-reform program		
ba96.mpr:	[Same]	Part of pre-reform program		
ba97.mpr:	[Same]	Not in effect		
ba98.mpr:	[Same]	Not in effect		
ba99.mpr:	[Same]	Not in effect		
ba00.mpr:	[Same]	Not in effect		
ba01.mpr:	[Same]	Not in effect		
ba02.mpr:	[Same]	Not in effect		
ba03.mpr:	[Same]	Copied from ba02.mpr		
ba04.mpr:	[Same]	Copied from ba03.mpr		
ba05.mpr:	[Same]	Copied from ba04.mpr		

UIRGEFLAG Regional extended phase calculation flag (UI only)

DESCRIPTION

Flag which determines whether the regional extended phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba92.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba93.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba94.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba95.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba96.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

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

DESCRIPTION

The third phase of regular benefits is the Regional Extended phase. Additional weeks of benefit entitlement are determined by the regional unemployment rate (see UIRGWKS). Cut-points represent the lower bound of class intervals (the lowest possible unemployment rate is coded as -1.0). The vectors UIRGEMIN and UIRGWKS must always have 17 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	17	[Rows] U.I. ACT
	11.5	
	11.0	
	10.5	
	10.0	
	9.5	
	9.0	
	8.5	
	8.0	
	7.5	
	7.0	
	6.5	
	6.0	
	5.5	
	5.0	
	4.5	
	4.0	
	-1.0	
ba89.mpr:		[Same] U.I. ACT
ba90.mpr:		[Same] U.I. ACT
ba91.mpr:	0	-- Part of pre-reform program
ba92.mpr:	0	-- Part of pre-reform program
ba93.mpr:	0	-- Part of pre-reform program
ba94.mpr:	0	-- Part of pre-reform program
ba95.mpr:	0	-- Part of pre-reform program
ba96.mpr:	0	-- Part of pre-reform program
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect

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

UIRGERATE Benefit rate for regional extended phase (UI only)

DESCRIPTION

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.60000	-- U.I. ACT
ba89.mpr:	0.60000	0.0% U.I. ACT
ba90.mpr:	0.60000	0.0% U.I. ACT
ba91.mpr:	0.60000	0.0% U.I. ACT
ba92.mpr:	0.60000	0.0% U.I. ACT
ba93.mpr:	0.60000	0.0% Part of pre-reform program
ba94.mpr:	0.60000	0.0% Part of pre-reform program
ba95.mpr:	0.60000	0.0% Part of pre-reform program
ba96.mpr:	0.60000	0.0% Part of pre-reform program
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect

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

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

DESCRIPTION

The third phase of regular benefits is the Regional Extended phase. Maximum additional weeks of benefit entitlement (UIRGWKS) are determined by the regional unemployment rate (UIRGEMIN). Cut-points represent the lower bound of class intervals (the lowest possible unemployment rate is coded as -1.0). These two vectors must always have 17 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	17	[Rows] U.I. ACT
	32	
	30	
	28	
	26	
	24	
	22	
	20	
	18	
	16	

14		
12		
10		
8		
6		
4		
2		
0		
ba89.mpr:	[Same]	U.I. ACT
ba90.mpr:	[Same]	U.I. ACT
ba91.mpr:	0	-- Part of pre-reform program
ba92.mpr:	0	-- Part of pre-reform program
ba93.mpr:	0	-- Part of pre-reform program
ba94.mpr:	0	-- Part of pre-reform program
ba95.mpr:	0	-- Part of pre-reform program
ba96.mpr:	0	-- Part of pre-reform program
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

UIRGNFLAG Regional requirements flag (UI only)

DESCRIPTION

Flag which determines whether variable UI entrance requirements based on regional unemployment rates are used (value 1), or not (value 0).

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	1	-- FLAG
ba92.mpr:	1	-- FLAG
ba93.mpr:	1	-- FLAG
ba94.mpr:	1	-- FLAG
ba95.mpr:	1	-- FLAG
ba96.mpr:	1	-- FLAG
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	0	-- Not in effect
ba01.mpr:	0	-- Not in effect
ba02.mpr:	0	-- Not in effect
ba03.mpr:	0	-- Copied from ba02.mpr
ba04.mpr:	0	-- Copied from ba03.mpr
ba05.mpr:	0	-- Copied from ba04.mpr

UIRGNMIN Regional unemployment rate (UI only)

DESCRIPTION

The UIRGNWKS parameter represents the number weeks of insurable employment in the qualifying period that are required for regular benefits in relation to the unemployment rate of UI economic regions.

Eligibility is finally determined by comparing weeks of insurable employment in the qualifying period (UIRGNWKS) to the level required in relation to local (UI Economic Region) unemployment rates. Cut points for unemployment rates are given as lower bounds (the minimum possible unemployment rate is coded as -1.0). The vectors UIRGNMIN and UIRGNWKS must always have 5 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	5	[Rows] U.I. ACT
	9.0	
	8.0	
	7.0	
	6.0	
	-1.0	
ba89.mpr:		[Same] U.I. ACT
ba90.mpr:		[Same] U.I. ACT
ba91.mpr:	1	[Rows] Part of pre-reform program
	0.0	-100.0%
ba92.mpr:		[Same] Part of pre-reform program
ba93.mpr:		[Same] Part of pre-reform program
ba94.mpr:		[Same] Part of pre-reform program
ba95.mpr:		[Same] Part of pre-reform program
ba96.mpr:		[Same] Part of pre-reform program
ba97.mpr:		[Same] Not in effect
ba98.mpr:		[Same] Not in effect
ba99.mpr:		[Same] Not in effect
ba00.mpr:		[Same] Not in effect
ba01.mpr:		[Same] Not in effect
ba02.mpr:		[Same] Not in effect
ba03.mpr:		[Same] Copied from ba02.mpr
ba04.mpr:		[Same] Copied from ba03.mpr
ba05.mpr:		[Same] Copied from ba04.mpr

UIRGNWKS Weeks required for eligibility (UI only)

DESCRIPTION

This parameter represents the number weeks of insurable employment in the qualifying period that are required for regular benefits in relation to the regional unemployment rates. The vectors UIRGNMIN and UIRGNWKS must always have 5 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	5	[Rows] U.I. ACT
10		
11		
12		
13		
14		
ba89.mpr:		[Same] U.I. ACT
ba90.mpr:	5	[Rows] U.I. ACT
10		
10		
10		
10		
10		
ba91.mpr:	1	[Rows] Part of pre-reform program
0		
ba92.mpr:		[Same] Part of pre-reform program
ba93.mpr:		[Same] Part of pre-reform program

ba94.mpr:	[Same]	Part of pre-reform program
ba95.mpr:	[Same]	Part of pre-reform program
ba96.mpr:	[Same]	Part of pre-reform program
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

UIRPTFLAG Repeater requirements flag (UI only)

DESCRIPTION

This flag determines whether UI repeater rules are applied (value 1) in testing eligibility or not applied (value 0).

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba92.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba93.mpr:	0	-- UI Reform Apr. 1989 - deactivate

ba94.mpr:	0	--	UI Reform Apr. 1989 - deactivate
ba95.mpr:	0	--	UI Reform Apr. 1989 - deactivate
ba96.mpr:	0	--	UI Reform Apr. 1989 - deactivate
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

UISICHRMIN Minimum hours to qualify for sickness benefits (EI only)

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI sickness benefits.

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

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect

ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	700	--	Maternity, parental and sickness, p.7
ba98.mpr:	700	--	Maternity, Parental and Sickness, p.7
ba99.mpr:	700	--	Maternity, Parental and Sickness, p.7
ba00.mpr:	700	--	Maternity, Parental and Sickness Benefits
ba01.mpr:	600	--	Federal Budget Plan 2000 - page 137
ba02.mpr:	600	--	Maternity, Parental and Sickness Benefits
ba03.mpr:	600	--	Copied from ba02.mpr
ba04.mpr:	600	--	Copied from ba03.mpr
ba05.mpr:	600	--	Copied from ba04.mpr

UISICMINWK Minimum weeks to qualify for sickness benefits (UI only)

DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI sickness benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	20	-- U.I. ACT
ba89.mpr:	20	-- U.I. ACT
ba90.mpr:	20	-- U.I. ACT
ba91.mpr:	20	-- U.I. ACT
ba92.mpr:	20	-- U.I. ACT
ba93.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093

ba94.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba95.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba96.mpr:	20	--	Unemployment Insurance, Special Benefits IN-0181093
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect
ba02.mpr:	0	--	Not in effect
ba03.mpr:	0	--	Copied from ba02.mpr
ba04.mpr:	0	--	Copied from ba03.mpr
ba05.mpr:	0	--	Copied from ba04.mpr

UITARGET UI/EI target for the number of cases (UI and EI)

DESCRIPTION

Users can increase or decrease the number of Unemployment/Employment Insurance (UI) by increasing or decreasing UITARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 75% in the number of UI recipients. Interval between 0.05 and 0.5 allows for a maximum decrease of 75% in the number of UI recipients. Individuals are selected and get UI history when iduirank/1000 is lower than UITARGET. Maximum variation may vary by province.

See iduipred, iduirank.

For more information on using this facility, see the [User's Guide](#) under Miscellaneous Facilities.

CROSS REFERENCE

Function	Description
cceopt	zero CCE for young kids if optimal
txinet	Compute net income
ui	Compute UI benefits

VALUES

File/Year	Value	Source
ba88.mpr:	10	[Rows] SPSD/M Development Team
0.76301		
0.62100		
0.67344		
0.63633		
0.72227		
0.76504		
0.78594		
0.86367		
0.85703		
0.77539		
ba89.mpr:	10	[Rows] SPSD/M Development Team
0.78008	2.2%	
0.58301	-6.1%	
0.70100	4.1%	
0.61367	-3.6%	
0.73672	2.0%	
0.72900	-4.7%	
0.77700	-1.1%	
0.86367	0.0%	
0.85156	-0.6%	
0.75293	-2.9%	
ba90.mpr:	10	[Rows] SPSD/M Development Team
0.73398	-5.9%	
0.60508	3.8%	
0.68594	-2.1%	
0.62344	1.6%	
0.76901	4.4%	
0.81504	11.8%	
0.78594	1.2%	
0.86797	0.5%	
0.83496	-1.9%	
0.75684	0.5%	
ba91.mpr:	10	[Rows] SPSD/M Development Team
0.74800	1.9%	
0.59375	-1.9%	
0.69004	0.6%	
0.66592	6.8%	
0.81816	6.4%	

0.86901	6.6%		
0.89766	14.2%		
0.97100	11.9%		
0.81816	-2.0%		
0.81602	7.8%		
ba92.mpr:	10	[Rows]	SPSD/M Development Team
0.80400	7.5%		
0.59004	-0.6%		
0.70020	1.5%		
0.67400	1.2%		
0.81113	-0.9%		
0.82002	-5.6%		
0.84766	-5.6%		
1.00000	3.0%		
0.82300	0.6%		
0.77900	-4.5%		
ba93.mpr:	10	[Rows]	SPSD/M Development Team
0.70234	-12.6%		
0.57773	-2.1%		
0.63047	-10.0%		
0.64600	-4.2%		
0.75684	-6.7%		
0.73496	-10.4%		
0.73301	-13.5%		
0.92295	-7.7%		
0.74795	-9.1%		
0.70547	-9.4%		
ba94.mpr:	10	[Rows]	SPSD/M Development Team
0.62813	-10.6%		
0.55898	-3.2%		
0.62207	-1.3%		
0.63301	-2.0%		
0.69092	-8.7%		
0.66301	-9.8%		
0.65400	-10.8%		
0.80547	-12.7%		
0.67773	-9.4%		
0.62578	-11.3%		
ba95.mpr:	10	[Rows]	SPSD/M Development Team
0.56992	-9.3%		
0.58301	4.3%		
0.58633	-5.7%		
0.61133	-3.4%		
0.66328	-4.0%		
0.62300	-6.0%		
0.58867	-10.0%		

0.70234	-12.8%	
0.68301	0.8%	
0.59502	-4.9%	
ba96.mpr:	10	[Rows] SPSD/M Development Team
0.55273	-3.0%	
0.53496	-8.2%	
0.53672	-8.5%	
0.57227	-6.4%	
0.63496	-4.3%	
0.58398	-6.3%	
0.54102	-8.1%	
0.64102	-8.7%	
0.63828	-6.5%	
0.55996	-5.9%	
ba97.mpr:	10	[Rows] SPSD/M Development Team
0.52705	-4.6%	
0.53398	-0.2%	
0.46504	-13.4%	
0.47900	-16.3%	
0.57400	-9.6%	
0.53184	-8.9%	
0.45801	-15.3%	
0.55156	-14.0%	
0.54004	-15.4%	
0.45684	-18.4%	
ba98.mpr:	10	[Rows] SPSD/M Development Team
0.52705	0.0%	
0.57656	8.0%	
0.47700	2.6%	
0.45996	-4.0%	
0.57500	0.2%	
0.52998	-0.3%	
0.47100	2.8%	
0.57227	3.8%	
0.54004	0.0%	
0.46387	1.5%	
ba99.mpr:	[Same]	SPSD/M Development Team
ba00.mpr:	[Same]	SPSD/M Development Team
ba01.mpr:	[Same]	SPSD/M Development Team
ba02.mpr:	[Same]	SPSD/M Development Team
ba03.mpr:	[Same]	SPSD/M Development Team
ba04.mpr:	[Same]	SPSD/M Development Team
ba05.mpr:	[Same]	SPSD/M Development Team

UITARGYRMAX Maximum insurable earnings for target year

DESCRIPTION

The maximum weekly earnings insurable under the provisions of the UI program for the target year. The value defined by the UI ACT is updated annually in relation to a moving average of earnings determined from Revenue Canada data.

This parameter applies to UI and EI programs.

UITRBNFCT UI training benefit per week adjustment factor (EI and EI)

DESCRIPTION

This parameter allows the user to increase the dollar amount of training benefits for all recipients of training benefits by up to twice the actual amount. The actual training benefit (uctrnbr) is multiplied by the factor UITRBNFCT plus one(1). For example, setting UITRBNFCT to one will result in the amount of training benefits to be multiplied by 2; a factor of .5 would result in benefits being multiplied by 1.5.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	User supplied
ba89.mpr:	0.00000	--	User supplied
ba90.mpr:	0.00000	--	User supplied
ba91.mpr:	0.00000	--	User supplied
ba92.mpr:	0.00000	--	User supplied

ba93.mpr:	0.00000	--	User supplied
ba94.mpr:	0.00000	--	User supplied
ba95.mpr:	0.00000	--	User supplied
ba96.mpr:	0.00000	--	User supplied
ba97.mpr:	0.00000	--	User Supplied
ba98.mpr:	0.00000	--	User Supplied
ba99.mpr:	0.00000	--	User Supplied
ba00.mpr:	0.00000	--	User Supplied
ba01.mpr:	0.00000	--	User Supplied
ba02.mpr:	0.00000	--	User Supplied
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

UITRNWKFCT UI training benefit weeks adjustment factor (UI and EI)

DESCRIPTION

This parameter allows the user to increase the claim duration of training benefits for all recipients of training benefits by up to twice the actual number of weeks on training. The actual training weeks (uctrnwk) are multiplied by the factor UITRNWKFCT plus one (1). For example, setting UITRNWKFCT to one will result in the number of weeks of training benefits to be multiplied by 2; a factor of .5 would result in weeks being multiplied by 1.5.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- User supplied
ba89.mpr:	0.00000	-- User supplied

ba90.mpr: 0.00000 -- User supplied
 ba91.mpr: 0.00000 -- User supplied
 ba92.mpr: 0.00000 -- User supplied
 ba93.mpr: 0.00000 -- User supplied
 ba94.mpr: 0.00000 -- User supplied
 ba95.mpr: 0.00000 -- User supplied
 ba96.mpr: 0.00000 -- User supplied
 ba97.mpr: 0.00000 -- User Supplied
 ba98.mpr: 0.00000 -- User Supplied
 ba99.mpr: 0.00000 -- User Supplied
 ba00.mpr: 0.00000 -- User Supplied
 ba01.mpr: 0.00000 -- User Supplied
 ba02.mpr: 0.00000 -- User Supplied
 ba03.mpr: 0.00000 -- Copied from ba02.mpr
 ba04.mpr: 0.00000 -- Copied from ba03.mpr
 ba05.mpr: 0.00000 -- Copied from ba04.mpr

UIWAITWKS Minimum waiting period all claims (UI and EI)

DESCRIPTION

This parameter determines the minimum interval between the last week worked and the first week of UI benefits.

This parameter applies to UI and EI programs.

CROSS REFERENCE

Function	Description
ui	Compute UI benefits

VALUES

File/Year	Value	Growth Source
ba88.mpr: 2	--	U.I. ACT

ba89.mpr:	2	--	U.I. ACT
ba90.mpr:	2	--	U.I. ACT
ba91.mpr:	2	--	U.I. ACT
ba92.mpr:	2	--	U.I. ACT
ba93.mpr:	2	--	Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	2	--	Unemployment Insurance, Regular Benefits IN-0210493
ba95.mpr:	2	--	Unemployment Insurance, Regular Benefits IN-0210493
ba96.mpr:	2	--	Unemployment Insurance, Regular Benefits IN-0210493
ba97.mpr:	2	--	EI act 13.
ba98.mpr:	2	--	EI act 13.
ba99.mpr:	2	--	EI Act 13
ba00.mpr:	2	--	EI Act 13.
ba01.mpr:	2	--	EI Act, 13.
ba02.mpr:	2	--	EI Act, 13
ba03.mpr:	2	--	Copied from ba02.mpr
ba04.mpr:	2	--	Copied from ba03.mpr
ba05.mpr:	2	--	Copied from ba04.mpr

UPDATEINT Interval between screen updates (hhlds)

DESCRIPTION

The UPDATEINT parameter controls how often SPSM will update its progress display during the simulation phase. Specifically, it specifies the number of households to simulate between updates of the SPSM progress indicator. If UPDATEINT is set to 0, an appropriate default value will be assigned to UPDATEINT. If UPDATEINT is set to a low value, considerable time may be spent updating the display in the Windows version of SPSM.

The default value for UPDATEINT is 1000.

UVAR User statements [string]

DESCRIPTION

The UVAR control parameter contains a list (string) of SPSM statements that create and assign the user variables. See the [User's Guide](#) for details.

UVARFLAG Activate UVAR parameter for expressions

DESCRIPTION

This control parameter, when set to 1, activates the UVAR parameter of the user variable facility. The User Variable Facility allows the creation of new user-defined variables, whose values are created through SPSM statements. See the [User's Guide](#) for details.

VAMTOPT N.S. alternative minimum tax option (1=none, 2=% fed, 3=fed adj inc, 4=% min amt)

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When VAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When VAMTOPT is set to 2, then a percentage (VAMTPCTF) of the additional federal tax triggered by the minimum tax (imamtprv) is added to the basic provincial tax (imbpt). The definition of imamtprv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using VAMTPCTF.

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

When VAMTOPT is set to 4, then a percentage (VAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using VAMTPCTM.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr: 1	--	Not in effect
ba89.mpr: 1	--	Not in effect
ba90.mpr: 1	--	Not in effect
ba91.mpr: 1	--	Not in effect
ba92.mpr: 1	--	Not in effect
ba93.mpr: 1	--	Not in effect
ba94.mpr: 1	--	Not in effect
ba95.mpr: 1	--	Not in effect
ba96.mpr: 1	--	Not in effect
ba97.mpr: 1	--	Not in effect
ba98.mpr: 1	--	Not in effect
ba99.mpr: 1	--	Not in effect
ba00.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2000
ba01.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr: 2	--	Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr: 2	--	Copied from ba02.mpr
ba04.mpr: 2	--	Copied from ba03.mpr
ba05.mpr: 2	--	Copied from ba04.mpr

VAMTPCTF N.S. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set to 2, then a percentage (VAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.57500	-- Federal Income Tax 2000 - Form T1219
ba01.mpr:	0.57500	0.0% Provincial Alternative Minimum Tax, Form T1219 - 2001
ba02.mpr:	0.57500	0.0% Provincial Alternative Minimum Tax, Form T1219 - 2002
ba03.mpr:	0.57500	0.0% Copied from ba02.mpr
ba04.mpr:	0.57500	0.0% Copied from ba03.mpr
ba05.mpr:	0.57500	0.0% Copied from ba04.mpr

VAMTPCTM N.S. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set to 4, then a percentage (VAMTPCTM) of the minimum federal tax due to the

minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

VAMTTX N.S. amt rate as tax on adjusted income

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the

federal minimum tax. Then the VAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Copied from ba02.mpr
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

VARALG Name of variant algorithm [string]

DESCRIPTION

This control parameter is automatically generated by SPSM, and records the overall name of the tax/transfer algorithm used to generate variant results.

VARDESC Description of variant parameters [string]

DESCRIPTION

This control parameter is automatically generated by SPSM, and is simply a copy of the MPRDESC parameter of the variant. The value will appear in the page header of the output table file.

VARMETH Method of creating variant variables

DESCRIPTION

This parameter specifies one of three methods for producing variant results. Valid values are:

0. No variant results will be calculated
2. Results will be calculated using the standard algorithm with tax/transfer parameters as specified in the INPVARMPR file.
3. Results will be calculated using the alternate algorithm with tax/transfer parameters specified in the INPVARMPR file.

The default value for VARMETH is 2.

VAXM N.S. Age Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	3531.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	3531.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	3531.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	3531.00	0.0%	Form TD1NS 2003
ba04.mpr:	3531.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	3531.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VAXPI N.S. Age Amount phase in rate for 1994 and beyond

DESCRIPTION

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

See also `impatxc`, `VAXM`, `VAXRR`, and `VAXTD`.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	1.00000	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	1.00000	0.0% Federal Income Tax Form NS428 - 2001
ba02.mpr:	1.00000	0.0% Federal Income Tax Form NS428 - 2002
ba03.mpr:	1.00000	0.0% Form TD1NS 2003
ba04.mpr:	1.00000	0.0% Copied from ba03.mpr
ba05.mpr:	1.00000	0.0% Copied from ba04.mpr

VAXRR N.S. Age Amount credit reduction rate

DESCRIPTION

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

See also `impatxc`, `VAXTD`, `VAXPI`.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.15000	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.15000	0.0%	Form TD1NS-WS 2003
ba04.mpr:	0.15000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

VAXTD N.S. Age Amount net income turndown

DESCRIPTION

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

See also `impatxc`, `VAXRR`, `VAXPI`

CROSS REFERENCE

Function	Description
<code>txns</code>	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
<code>ba88.mpr:</code>	0.00	--	Not in effect
<code>ba89.mpr:</code>	0.00	--	Not in effect
<code>ba90.mpr:</code>	0.00	--	Not in effect
<code>ba91.mpr:</code>	0.00	--	Not in effect
<code>ba92.mpr:</code>	0.00	--	Not in effect
<code>ba93.mpr:</code>	0.00	--	Not in effect
<code>ba94.mpr:</code>	0.00	--	Not in effect
<code>ba95.mpr:</code>	0.00	--	Not in effect
<code>ba96.mpr:</code>	0.00	--	Not in effect
<code>ba97.mpr:</code>	0.00	--	Not in effect
<code>ba98.mpr:</code>	0.00	--	Not in effect
<code>ba99.mpr:</code>	0.00	--	Not in effect
<code>ba00.mpr:</code>	26284.00	--	Federal Income Tax Form NS428 - 2000
<code>ba01.mpr:</code>	26284.00	0.0%	Federal Income Tax Form NS428 - 2001
<code>ba02.mpr:</code>	26284.00	0.0%	Federal Income Tax Form NS428 - 2002
<code>ba03.mpr:</code>	26284.00	0.0%	Form TD1NS 2003
<code>ba04.mpr:</code>	26284.00	0.0%	Grown from <code>ba03.mpr</code> using <code>NONE=1.0000</code>
<code>ba05.mpr:</code>	26284.00	0.0%	Grown from <code>ba04.mpr</code> using <code>NONE=1.0000</code>

VBXM N.S. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Nova Scotia tax is calculated as a tax on taxable income. It is only calculated when `VTXFLG` is set to 1.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	7231.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	7231.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	7231.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	7231.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	7231.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	7231.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VCBBAS1 NS child benefit for first child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the first child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	250.00	--	Nova Scotia Budget 1998
ba99.mpr:	324.00	29.6%	Your Canada Child Tax Benefit - Guide T4114-E
ba00.mpr:	403.00	24.4%	Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	445.00	10.4%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	445.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	445.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	445.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	445.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VCBBAS2 NS child benefit for second child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the second child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their

second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	168.00	-- Nova Scotia Budget 1998
ba99.mpr:	242.00	44.0% Your Canada Child Tax Benefit - Guide T4114-E
ba00.mpr:	319.00	31.8% Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	645.00	102.2% Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	645.00	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	645.00	0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	645.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	645.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the third and each additional child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	136.00	--	Nova Scotia Budget 1998
ba99.mpr:	210.00	54.4%	Your Canada Child Tax Benefit - Guide T4114-E
ba00.mpr:	286.00	36.2%	Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	720.00	151.7%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	720.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	720.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	720.00	0.0%	Grown from ba03.mpr using NONE=1.0000

ba05.mpr: 720.00 0.0% Grown from ba04.mpr using NONE=1.0000

VCBFLG NS child benefit activation flag

DESCRIPTION

This parameter turns on or off the Nova Scotia Child Benefit (imnscb) announced in the 1998 Budget. The benefit is given to families whose net incomes are less than VCBPO. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	1	-- Nova Scotia Budget 1998
ba99.mpr:	1	-- Federal Income Tax N.S. - 1998
ba00.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	1	-- Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	1	-- Copied from ba03.mpr

ba05.mpr: 1 -- Copied from ba04.mpr

VCBPO NS child benefit family income phase out

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child Benefit is completely phased out.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	16000.00	--	N.S. Child Benefit Regulations
ba99.mpr:	20921.00	30.8%	N.S. Child Benefit Regulations
ba00.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)
ba03.mpr:	20921.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	20921.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	20921.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child Benefit begins to be paid at a lower rate. The benefit is reduced when net family income is greater than this parameter and less than VCBPO. The benefit is turned on by the flag VCBFLG. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	16000.00	--	Nova Scotia Budget 1998
ba99.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-E
ba00.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-07
ba01.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114-12
ba02.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 02)

ba03.mpr:	16000.00	0.0%	Your Canada Child Tax Benefit - Guide T4114 (July 03)
ba04.mpr:	16000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	16000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VCGTC N.S. Caregiver Tax Credit

DESCRIPTION

VCGTC multiplied by VPNTCR is the maximum amount of the Nova Scotia Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

For more explanation see VCGTCFLG.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	2386.00	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	2386.00	0.0% Federal Income Tax Form NS428 - 2001

ba02.mpr:	2386.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	4176.00	75.0%	Form TD1NS 2003 (revised)
ba04.mpr:	4176.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	4176.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VCGTCFLG N.S. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Nova Scotia Caregiver Tax Credit (impcgtc) is activated by the flag VCGTCFLG.

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

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

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

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

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form NS428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form NS428 - 2002
ba03.mpr:	1	-- Form TD1NS 2003
ba04.mpr:	1	-- Copied from ba03.mpr
ba05.mpr:	1	-- Copied from ba04.mpr

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0	0.000 (0.0000)	
0	0.000 (0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 5	[Rows]	Value based on SCF 1996
60	0.870 (-0.0010)	
70	0.860 (0.0000)	
80	0.860 (-0.0130)	
90	0.730 (0.0270)	
100	1.000 (0.0270)	
ba01.mpr:	[Same]	Values based on SCF 1996
ba02.mpr:	[Same]	Value based on SCF 1996
ba03.mpr:	[Same]	Copied from ba02.mpr
ba04.mpr:	[Same]	Copied from ba03.mpr
ba05.mpr:	[Same]	Copied from ba04.mpr

DESCRIPTION

This is the turn down income of the Nova Scotia Caregiver Tax Credit (impcgtc). For more explanation see VCGTCFLG.

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	14047.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	14047.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	14047.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	15837.00	12.7%	Form TD1NS 2003 (revised)
ba04.mpr:	15837.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	15837.00	0.0%	Grown from ba04.mpr using NONE=1.0000

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

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Source
ba88.mpr: 2	[Rows]	Not in effect
0 0.000	(0.0000)	
0 0.000	(0.0000)	
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr:	[Same]	Not in effect
ba01.mpr:	[Same]	Not in effect
ba02.mpr:	[Same]	Not in effect

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

VCHATL1 N.S. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	200.00	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	200.00	0.0% Federal Income Tax Form NS428 - 2001
ba02.mpr:	200.00	0.0% Federal Income Tax Form NS428 - 2002
ba03.mpr:	200.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	200.00	0.0% Grown from ba03.mpr using NONE=1.0000

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

VCHATR1 N.S. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (VCHATL1) that may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.09770	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.09770	0.0% Federal Income Tax Form NS428 - 2001
ba02.mpr:	0.09770	0.0% Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.09770	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.09770	0.0% Copied from ba03.mpr
ba05.mpr:	0.09770	0.0% Copied from ba04.mpr

DESCRIPTION

The proportion of charitable donations above the first level (VCHATL1) that may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.16670	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.16670	0.0% Federal Income Tax Form NS428 - 2001
ba02.mpr:	0.16670	0.0% Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.16670	0.0% Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.16670	0.0% Copied from ba03.mpr
ba05.mpr:	0.16670	0.0% Copied from ba04.mpr

DESCRIPTION

This parameter is the amount of Direct Assistance (iminsda) a family with income less than VDACI would receive.

Beginning in 2000, the Nova Scotia Direct Assistance will only be granted to families with children when VDAFWC is activated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	125.00	--	NS Budget 1997-1998, p.17
ba98.mpr:	125.00	0.0%	NS Budget 1997-1998, p.17
ba99.mpr:	125.00	0.0%	N.S. Department of Finance
ba00.mpr:	250.00	100.0%	N.S. Family Assistance Program pamphlet
ba01.mpr:	250.00	0.0%	N.S. Family Assistance Program pamphlet
ba02.mpr:	0.00	--	Program discontinued
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000

ba05.mpr: 0.00 -- Grown from ba04.mpr using DEFAULT=1.0000

VDACI NS Direct assistance maximum income for couples

DESCRIPTION

This parameter is the maximum income which a family can earn and still qualify for Nova Scotia Direct Assistance (iminsda).

Beginning in 2000, the Nova Scotia Direct Assistance benefit is only granted to families with children when VDAFWC is activated.

See also VDACB.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	16500.00	--	NS Budget 1997-1998, p.17
ba98.mpr:	16500.00	0.0%	NS Budget 1997-1998, p.17
ba99.mpr:	16500.00	0.0%	N.S. Department of Finance
ba00.mpr:	16500.00	0.0%	N.S. Family Assistance Program pamphlet
ba01.mpr:	16500.00	0.0%	N.S. Family Assistance Program pamphlet
ba02.mpr:	0.00	--	Program discontinued

ba03.mpr: 0.00 -- Grown from ba02.mpr using DEFAULT=1.0000
 ba04.mpr: 0.00 -- Grown from ba03.mpr using DEFAULT=1.0000
 ba05.mpr: 0.00 -- Grown from ba04.mpr using DEFAULT=1.0000

VDAFLAG NS Direct assistance benefit flag

DESCRIPTION

When this parameter is set to 1, Nova Scotia Direct Assistance (iminsda) is calculated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr: 0	--	Not in effect
ba89.mpr: 0	--	Not in effect
ba90.mpr: 0	--	Not in effect
ba91.mpr: 0	--	Not in effect
ba92.mpr: 0	--	Not in effect
ba93.mpr: 0	--	Not in effect
ba94.mpr: 0	--	Not in effect
ba95.mpr: 0	--	Not in effect
ba96.mpr: 0	--	Not in effect
ba97.mpr: 1	--	NS Budget 1997-1998, p.17
ba98.mpr: 1	--	NS Budget 1997-1998, p.17
ba99.mpr: 1	--	N.S. Department of Finance
ba00.mpr: 1	--	N.S. Department of Finance
ba01.mpr: 1	--	N.S. Department of Finance
ba02.mpr: 0	--	Program discontinued
ba03.mpr: 0	--	Copied from ba02.mpr
ba04.mpr: 0	--	Copied from ba03.mpr
ba05.mpr: 0	--	Copied from ba04.mpr

DESCRIPTION

When this parameter is set to 1, the Nova Scotia Direct Assistance Benefit is only granted to families with children. This amendment to the Direct Assistance Program was announced in the Nova Scotia 2000 Budget. When this flag is activated, the benefit is targeted to low-income working families whose income is below VDASI for lone parent families and VDACI for couples with children. The maximum benefit per family is VDACB.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	1	--	N.S. Family Assistance Program pamphlet
ba01.mpr:	1	--	N.S. Family Assistance Program pamphlet
ba02.mpr:	0	--	Program discontinued
ba03.mpr:	0	--	Copied from ba02.mpr

ba04.mpr: 0 -- Copied from ba03.mpr
 ba05.mpr: 1 -- N.S. Budget 2000 - Help for Families and Children

VDASB NS Direct assistance benefit for singles

DESCRIPTION

This parameter is the amount of Direct Assistance (iminsda) an individual with income less than VDASI would receive.

Beginning in 2000, the Nova Scotia Direct Assistance benefit (VDACB) will be granted to families with children when VDAFWC is activated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	90.00	-- NS Budget 1997-1998, p.17
ba98.mpr:	90.00	0.0% NS Budget 1997-1998, p.17
ba99.mpr:	90.00	0.0% N.S. Department of Finance
ba00.mpr:	0.00	-- N.S. Family Assistance Program pamphlet
ba01.mpr:	0.00	-- N.S. Family Assistance Program pamphlet

ba02.mpr:	0.00	--	Program discontinued
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

VDASI NS Direct assistance maximum income for singles

DESCRIPTION

This parameter is the maximum income which an individual can earn and still qualify for Nova Scotia Direct Assistance (iminsda).

Beginning in 2000, the Nova Scotia Direct Assistance benefit will only be granted to families with children.

See also VDACB.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	9500.00	--	NS Budget 1997-1998, p.17
ba98.mpr:	9500.00	0.0%	NS Budget 1997-1998, p.17
ba99.mpr:	9500.00	0.0%	N.S. Department of Finance

ba00.mpr:	16500.00	73.7%	N.S. Family Assistance Program pamphlet
ba01.mpr:	16500.00	0.0%	N.S. Family Assistance Program pamphlet
ba02.mpr:	0.00	--	Program discontinued
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

VDTCR N.S. dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Not in effect
ba98.mpr:	0.00000	-- Not in effect
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.07700	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.07700	0.0% Federal Income Tax Form NS428 - 2001

ba02.mpr:	0.07700	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.07700	0.0%	Copied from ba02.mpr
ba04.mpr:	0.07700	0.0%	Copied from ba03.mpr
ba05.mpr:	0.07700	0.0%	Copied from ba04.mpr

VEDXPM N.S. Education Amount per month

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	200.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	200.00	0.0%	Federal Income Tax Form NS(S11) - 2001
ba02.mpr:	200.00	0.0%	Federal Income Tax Form NS(S11) - 2002
ba03.mpr:	200.00	0.0%	Form TD1NS 2003

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

VEMXM N.S. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	6140.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6140.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6140.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	614.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	614.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	614.00	0.0%	Form TD1NS 2003
ba04.mpr:	614.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	614.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VLVCMAX Maximum N.S. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Nova Scotia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion VLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value VLVCMAX.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	1000.00	--	Federal Income Tax T1C (NS) TC-1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (NS) TC-1995
ba96.mpr:	525.00	-47.5%	Federal Income Tax T1C (NS) TC-1996
ba97.mpr:	525.00	0.0%	Federal Income Tax T1C (NS) TC-1997
ba98.mpr:	525.00	0.0%	Federal Income Tax T1C (NS) TC-1998
ba99.mpr:	525.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	525.00	0.0%	Federal Income Tax Form NS479 - 2000
ba01.mpr:	525.00	0.0%	Federal Income Tax Form NS479 - 2001
ba02.mpr:	525.00	0.0%	Federal Income Tax Form NS479 - 2002
ba03.mpr:	525.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	525.00	0.0%	Nova Scotia Budget 2003-2004, Tax Measures Bulletin
ba05.mpr:	525.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This is the rate for the Nova Scotia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion VLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value VLVCMAX.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.20000	--	Federal Income Tax T1C (NS) TC-1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (NS) TC-1995
ba96.mpr:	0.15000	-25.0%	Federal Income Tax T1C (NS) TC-1996
ba97.mpr:	0.15000	0.0%	Federal Income Tax T1C (NS) TC-1997
ba98.mpr:	0.15000	0.0%	Federal Income Tax T1C (NS) TC-1998
ba99.mpr:	0.15000	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	0.15000	0.0%	Federal Income Tax Form NS479 - 2000
ba01.mpr:	0.15000	0.0%	Federal Income Tax Form NS479 - 2001
ba02.mpr:	0.15000	0.0%	Federal Income Tax Form NS479 - 2002
ba03.mpr:	0.15000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.15000	0.0%	Nova Scotia Budget 2003-2004, Tax Measures Bulletin
ba05.mpr:	0.15000	0.0%	Copied from ba04.mpr

DESCRIPTION

This value represents the maximum Nova Scotia non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	4293.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	4293.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	4293.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	4293.00	0.0%	Form TD1NS 2003
ba04.mpr:	4293.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	4293.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	5000.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	5000.00	0.0%	Federal Income Tax Form NS(S11) - 2001
ba02.mpr:	5000.00	0.0%	Federal Income Tax Form NS(S11) - 2002
ba03.mpr:	5000.00	0.0%	Form TD1NS 2003
ba04.mpr:	5000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	5000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

This parameter represents the married tax credit when Nova Scotia tax is calculated as a tax on taxable income. It is only used when VTXFLG is set to 1.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	6140.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	6140.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	6140.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	6140.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	6140.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	614.00	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	614.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	614.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	614.00	0.0%	Form TD1NS 2003
ba04.mpr:	614.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	614.00	0.0%	Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

When this parameter is set to 1, the Pharmacare tax credit is available to all seniors age 65 and over who are in receipt of GIS. When it is set to 2, the credit is available to all seniors but is reduced when family income is greater than VPHTD for singles and VPHTDC for couples. The refundable tax credit was introduced in the 1995 Nova Scotia budget, and was modified in 1996.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1	-- Option
ba89.mpr:	1	-- Option
ba90.mpr:	1	-- Option
ba91.mpr:	1	-- Option
ba92.mpr:	1	-- Option
ba93.mpr:	1	-- Option
ba94.mpr:	1	-- Option
ba95.mpr:	1	-- Option
ba96.mpr:	2	-- Option
ba97.mpr:	2	-- Option
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- OPTION

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

VPHPREM Nova Scotia pharmacare premium

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium. The premium is an annual head tax on all seniors age 65 and over. The premium was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	215.00	--	Nova Scotia Budget 1995
ba96.mpr:	215.00	0.0%	Nova Scotia Budget 1995

ba97.mpr:	215.00	0.0%	Nova Scotia Budget 1995
ba98.mpr:	215.00	0.0%	Nova Scotia Dept. of Finance
ba99.mpr:	0.00	--	Not in effect - Tax Credit dropped in 1999
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

VPHRR Nova Scotia pharmacare tax credit reduction rate

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit reduction rate. This is the proportion of income (imgisinc) above the turndown (VPHTD or VPHTDC) which will be subtracted from the Maximum Pharmacare Tax Credit (VPHTC) to determine the allowable amount of the tax credit. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect

ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.01000	--	Nova Scotia Budget 1995
ba96.mpr:	0.10000	900.0%	Nova Scotia
ba97.mpr:	0.10000	0.0%	Nova Scotia
ba98.mpr:	0.10000	0.0%	Nova Scotia Dept. of Finance
ba99.mpr:	0.00000	--	Not in effect - Tax Credit dropped in 1999
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Copied from ba02.mpr
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

VPHTC Nova Scotia pharmacare refundable tax credit

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit. When VPHOPT is set to 1, the tax credit available to all seniors age 65 and over who are in receipt of GIS. When VPHOPT is set to 2, the credit is available to all seniors but is reduced when family income is greater than VPHTD for singles and VPHTDC for couples. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	300.00	-- Nova Scotia Budget 1995
ba96.mpr:	300.00	0.0% Nova Scotia Budget 1995
ba97.mpr:	300.00	0.0% Nova Scotia Budget 1995
ba98.mpr:	300.00	0.0% Nova Scotia Dept. of Finance
ba99.mpr:	0.00	-- Not in effect - Tax Credit dropped in 1999
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Copied from ba02.mpr
ba04.mpr:	0.00	-- Copied from ba03.mpr
ba05.mpr:	0.00	-- Copied from ba04.mpr

VPHTD Nova Scotia pharmacare tax credit turndown

DESCRIPTION

When VPHOPT is set to 1, this parameter gives the amount of the Nova Scotia Pharmacare premium tax credit turndown. When VPHOPT is set to 2, this is the turndown for singles (for couples it is VPHTDC). The turndown represents the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income used is imgisinc when VPHOPT is set to 1, and family income (imitot + imisa + imigis + imispa) otherwise. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	15000.00	--	Nova Scotia Budget 1995
ba96.mpr:	15000.00	0.0%	Nova Scotia Budget 1995
ba97.mpr:	15000.00	0.0%	Nova Scotia Budget 1995
ba98.mpr:	15000.00	0.0%	Nova Scotia Dept. of Finance
ba99.mpr:	0.00	--	Not in effect - Tax Credit dropped in 1999
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Copied from ba02.mpr
ba04.mpr:	0.00	--	Copied from ba03.mpr
ba05.mpr:	0.00	--	Copied from ba04.mpr

VPHTDC Nova Scotia pharmacare tax credit turndown for couples

DESCRIPTION

When VPHOPT is set to 2, this is the turndown for couple (for singles it is VPHTD). The turndown represents the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income used is imitot + imisa + imigis + imispa.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	18000.00	--	Nova Scotia
ba97.mpr:	18000.00	0.0%	Nova Scotia
ba98.mpr:	18000.00	0.0%	Nova Scotia Dept. of Finance
ba99.mpr:	0.00	--	Not in effect - Tax Credit dropped in 1999
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using DEFAULT=1.0000
ba04.mpr:	0.00	--	Grown from ba03.mpr using DEFAULT=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using DEFAULT=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.09770	--	Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.09770	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	0.09770	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.09770	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.09770	0.0%	Copied from ba03.mpr
ba05.mpr:	0.09770	0.0%	Copied from ba04.mpr

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Source
ba88.mpr:	3	[Rows] Federal Income Tax T1C (NS) - 1988
	0	0.750
	100	(75) 0.500
	550	(300) 0.333
ba89.mpr:	[Same]	Federal Income Tax T1C (NS) - 1989
ba90.mpr:	[Same]	Federal Income Tax T1C (NS) - 1990
ba91.mpr:	[Same]	Federal Income Tax T1C (NS) - 1991
ba92.mpr:	[Same]	Federal Income Tax T1C (NS) - 1992
ba93.mpr:	[Same]	Federal Income Tax T1C (NS) - 1993
ba94.mpr:	[Same]	Federal Income Tax T1C (NS) 1994
ba95.mpr:	[Same]	Federal Income Tax T1C (NS) - 1995
ba96.mpr:	[Same]	Federal Income Tax T1C (NS) - 1996
ba97.mpr:	[Same]	Federal Income Tax T1C (NS) 1997
ba98.mpr:	[Same]	Federal Income Tax T1C (NS) 1998
ba99.mpr:	[Same]	Federal Income Tax T1C (NS) - 1999
ba00.mpr:	[Same]	Federal Income Tax Form NS479 - 2000
ba01.mpr:	[Same]	Federal Income Tax Form NS479 - 2001
ba02.mpr:	[Same]	Federal Income Tax Form NS479 - 2002

ba03.mpr: [Same] Grown from ba02.mpr using NONE=1.0000
 ba04.mpr: [Same] Grown from ba03.mpr using NONE=1.0000
 ba05.mpr: [Same] Grown from ba04.mpr using NONE=1.0000

VPTCBEN Maximum Nova Scotia political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Nova Scotia Political Tax Credit.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	500.00	-- Federal Income Tax T1C (NS) TC-1988
ba89.mpr:	500.00	0.0% Federal Income Tax T1C (NS) TC-1989
ba90.mpr:	500.00	0.0% Federal Income Tax T1C (NS) TC-1990
ba91.mpr:	500.00	0.0% Federal Income Tax T1C (NS) TC-1991
ba92.mpr:	500.00	0.0% Federal Income Tax T1C (NS) TC-1992
ba93.mpr:	500.00	0.0% Federal Income Tax T1C (NS) TC-1993
ba94.mpr:	500.00	0.0% Federal Income Tax T1C (NS) 1994
ba95.mpr:	500.00	0.0% Federal Income Tax T1C (NS) 1995
ba96.mpr:	500.00	0.0% Federal Income Tax T1C (NS) 1996
ba97.mpr:	500.00	0.0% Federal Income Tax T1C (NS) 1997
ba98.mpr:	500.00	0.0% Federal Income Tax T1C (NS) 1998
ba99.mpr:	500.00	0.0% Federal Income Tax T1C (NS) - 1999
ba00.mpr:	500.00	0.0% Federal Income Tax Form NS479 - 2000
ba01.mpr:	500.00	0.0% Federal Income Tax Form NS479 - 2001
ba02.mpr:	500.00	0.0% Federal Income Tax Form NS479 - 2002
ba03.mpr:	500.00	0.0% Grown from ba02.mpr using NONE=1.0000
ba04.mpr:	500.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	500.00	0.0% Grown from ba04.mpr using NONE=1.0000

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.56500	-- Federal Income Tax 1988 (NS) - Schedule 1
ba89.mpr:	0.56500	0.0% Federal Income Tax 1989 (NS) - Schedule 1
ba90.mpr:	0.59500	5.3% Federal Income Tax 1990 (NS) - Schedule 1
ba91.mpr:	0.59500	0.0% Federal Income Tax 1991 (NS) - Schedule 1
ba92.mpr:	0.59500	0.0% Federal Income Tax 1992 (NS) - Schedule 1
ba93.mpr:	0.59500	0.0% Federal Income Tax 1993 (NS) - Schedule 1
ba94.mpr:	0.59500	0.0% Federal Income Tax T1C (NS) 1994
ba95.mpr:	0.59500	0.0% Federal Income Tax T1C (NS) TC - 1995
ba96.mpr:	0.59500	0.0% Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	0.58500	-1.7% Nova Scotia 1996 Budget
ba98.mpr:	0.57500	-1.7% Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	0.57500	0.0% Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	0.00000	-- Not in effect
ba01.mpr:	0.00000	-- Not in effect
ba02.mpr:	0.00000	-- Not in effect
ba03.mpr:	0.00000	-- Not in effect
ba04.mpr:	0.00000	-- Copied from ba03.mpr
ba05.mpr:	0.00000	-- Copied from ba04.mpr

DESCRIPTION

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

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Source
ba88.mpr: 1	[Rows]	Not in effect
0	0.0000	0.000000
ba89.mpr:	[Same]	Not in effect
ba90.mpr:	[Same]	Not in effect
ba91.mpr:	[Same]	Not in effect
ba92.mpr:	[Same]	Not in effect
ba93.mpr:	[Same]	Not in effect
ba94.mpr:	[Same]	Not in effect
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Not in effect
ba98.mpr:	[Same]	Not in effect
ba99.mpr:	[Same]	Not in effect
ba00.mpr: 3	[Rows]	Federal Income Tax Form NS428 - 2000
0	0.0000	0.097700
29590	(2890.9430)	0.149500

59180 (7314.6480) 0.166700
 ba01.mpr: [Same] Federal Income Tax Form NS428 - 2001
 ba02.mpr: [Same] Federal Income Tax Form NS428 - 2002
 ba03.mpr: [Same] Payroll Deductions Formulas 2003 - T4127
 ba04.mpr: 3 [Rows] Nova Scotia Budget 2003-2004, Tax Relief Bulletin
 0 0.0000 0.087900
 29590 (2600.9610) 0.135800
 59180 (6619.2830) 0.151700
 ba05.mpr: [Same] Grown from ba04.mpr using NONE=1.0000

VSCI Nova Scotia provincial tax above which surtax applies

DESCRIPTION

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

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	10000.00	--	Federal Income Tax 1990 (NS) - Schedule 1
ba91.mpr:	10000.00	0.0%	Federal Income Tax 1991 (NS) - Schedule 1
ba92.mpr:	10000.00	0.0%	Federal Income Tax 1992 (NS) - Schedule 1
ba93.mpr:	10000.00	0.0%	Federal Income Tax 1993 (NS) - Schedule 1
ba94.mpr:	7000.00	-30.0%	Federal Income Tax T1C (NS) 1994
ba95.mpr:	10000.00	42.9%	Federal Income Tax T1C (NS) TC - 1995

ba96.mpr:	10000.00	0.0%	Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	10000.00	0.0%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	10000.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	10000.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	10000.00	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	10000.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	10000.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	10000.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	10000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	10000.00	0.0%	Grown from ba04.mpr using NONE=1.0000

VSCI2 Nova Scotia provincial tax above which surtax applies (2nd level)

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of VSF2 applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- not in effect
ba89.mpr:	0.00	-- not in effect
ba90.mpr:	0.00	-- not in effect
ba91.mpr:	0.00	-- not in effect
ba92.mpr:	0.00	-- not in effect
ba93.mpr:	0.00	-- not in effect
ba94.mpr:	10500.00	-- Federal Income Tax T1C (NS) 1994

ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Not in effect
ba04.mpr:	0.00	--	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	0.00	--	Grown from ba04.mpr using NONE=1.0000

VSF Nova Scotia provincial surtax rate

DESCRIPTION

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

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.10000	-- Federal Income Tax 1990 (NS) - Schedule 1
ba91.mpr:	0.10000	0.0% Federal Income Tax 1991 (NS) - Schedule 1
ba92.mpr:	0.10000	0.0% Federal Income Tax 1992 (NS) - Schedule 1
ba93.mpr:	0.10000	0.0% Federal Income Tax 1993 (NS) - Schedule 1

ba94.mpr:	0.20000	100.0%	Federal Income Tax T1C (NS) 1994
ba95.mpr:	0.10000	-50.0%	Federal Income Tax T1C (NS) TC - 1995
ba96.mpr:	0.10000	0.0%	Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	0.10000	0.0%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	0.10000	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	0.10000	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	0.10000	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.10000	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	0.10000	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.10000	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	0.10000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.10000	0.0%	Copied from ba04.mpr

VSF2 Nova Scotia provincial surtax rate (2nd level)

DESCRIPTION

This is the level of provincial tax payable above which a surtax at the rate of VSF2 applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	not in effect
ba89.mpr:	0.00000	--	not in effect
ba90.mpr:	0.00000	--	not in effect
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.00000	--	not in effect

ba93.mpr:	0.00000	--	not in effect
ba94.mpr:	0.10000	--	Derived from Federal Income Tax T1C (NS) 1994
ba95.mpr:	0.00000	--	not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Not in effect
ba98.mpr:	0.00000	--	Not in effect
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Not in effect
ba01.mpr:	0.00000	--	Not in effect
ba02.mpr:	0.00000	--	Not in effect
ba03.mpr:	0.00000	--	Not in effect
ba04.mpr:	0.00000	--	Copied from ba03.mpr
ba05.mpr:	0.00000	--	Copied from ba04.mpr

VTRBAS Nova Scotia tax reduction basic amount

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction of the applicant for the reduction. Only one person in a head/spouse family may apply. This amount is then subject to a family income test.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	150.00	-- T1C N.S. - 1994

ba95.mpr:	200.00	33.3%	T1C N.S. - 1995
ba96.mpr:	200.00	0.0%	Federal Income Tax T1C (NS) 1996
ba97.mpr:	300.00	50.0%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	300.00	0.0%	Copied from ba02.mpr
ba04.mpr:	300.00	0.0%	Copied from ba03.mpr
ba05.mpr:	300.00	0.0%	Copied from ba04.mpr

VTREM Nova Scotia tax reduction equivalent to spouse amount

DESCRIPTION

This parameter gives the maximum amount of the equivalent to married Nova Scotia tax reduction. Only the head of a single parent family may apply. A child being claimed for this amount may not also be claimed for the child amount. This total family tax reduction amount is then subject to a family income test.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	150.00	--	T1C N.S. - 1994
ba95.mpr:	200.00	33.3%	T1C N.S. - 1995

ba96.mpr:	200.00	0.0%	Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	300.00	50.0%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	300.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	300.00	0.0%	Copied from ba02.mpr
ba04.mpr:	300.00	0.0%	Copied from ba03.mpr
ba05.mpr:	300.00	0.0%	Copied from ba04.mpr

VTRKID Nova Scotia tax reduction child amount

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction for children. Only the head of a single parent family or one spouse in a head/spouse family may apply. The total family tax reduction amount is subject to a family income test.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	80.00	--	T1C N.S. - 1994
ba95.mpr:	105.00	31.3%	T1C N.S. - 1995
ba96.mpr:	105.00	0.0%	Federal Income Tax T1C (NS) TC - 1996

ba97.mpr:	165.00	57.1%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	165.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	165.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	165.00	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	165.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	165.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	165.00	0.0%	Copied from ba02.mpr
ba04.mpr:	165.00	0.0%	Copied from ba03.mpr
ba05.mpr:	165.00	0.0%	Copied from ba04.mpr

VTRRR Nova Scotia tax reduction family income reduction rate

DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction reduction rate. This is the proportion of family income (iminet) above the turndown (VTRTD) which will be subtracted from the Maximum tax reduction amount to determine the allowable amount of the tax reduction.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.05000	--	T1C N.S. - 1994
ba95.mpr:	0.05000	0.0%	T1C N.S. - 1995
ba96.mpr:	0.05000	0.0%	Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	0.05000	0.0%	Federal Income Tax T1C (NS) TC - 1997

ba98.mpr:	0.05000	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	0.05000	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	0.05000	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	0.05000	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	0.05000	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	0.05000	0.0%	Copied from ba02.mpr
ba04.mpr:	0.05000	0.0%	Copied from ba03.mpr
ba05.mpr:	0.05000	0.0%	Copied from ba04.mpr

VTRSP Nova Scotia tax reduction spouse amount

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction of the spouse of the applicant for the reduction. Only one person in a head/spouse family may apply. This amount is then subject to a family income test.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	150.00	-- T1C N.S. - 1994
ba95.mpr:	200.00	33.3% T1C N.S. - 1995
ba96.mpr:	200.00	0.0% Federal Income Tax T1C (NS) 1996
ba97.mpr:	300.00	50.0% Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	300.00	0.0% Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	300.00	0.0% Federal Income Tax T1C (NS) TC - 1999

ba00.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2001
ba02.mpr:	300.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	300.00	0.0%	Copied from ba02.mpr
ba04.mpr:	300.00	0.0%	Copied from ba03.mpr
ba05.mpr:	300.00	0.0%	Copied from ba04.mpr

VTRTD Nova Scotia tax reduction family income turndown

DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction turndown. This is the level of family net income above which the Nova Scotia tax reduction begins to be reduced. The income is iminet.

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	15000.00	--	T1C N.S. - 1994
ba95.mpr:	15000.00	0.0%	T1C N.S. - 1995
ba96.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC - 1997
ba98.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC - 1998
ba99.mpr:	15000.00	0.0%	Federal Income Tax T1C (NS) TC - 1999
ba00.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 - 2000
ba01.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 - 2001

ba02.mpr:	15000.00	0.0%	Federal Income Tax Form NS428 - 2002
ba03.mpr:	15000.00	0.0%	Copied from ba02.mpr
ba04.mpr:	15000.00	0.0%	Copied from ba03.mpr
ba05.mpr:	15000.00	0.0%	Copied from ba04.mpr

VTXFLG N.S. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Not in effect
ba97.mpr:	0	-- Not in effect
ba98.mpr:	0	-- Not in effect
ba99.mpr:	0	-- Not in effect
ba00.mpr:	1	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	1	-- Federal Income Tax Form NS428 - 2001
ba02.mpr:	1	-- Federal Income Tax Form NS428 - 2002
ba03.mpr:	1	-- Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1	-- Copied from ba03.mpr

ba05.mpr: 1 -- Copied from ba04.mpr

VYPNDL N.S. Pension Income Deduction Amount

DESCRIPTION

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

CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	1000.00	-- Federal Income Tax Form NS428 - 2000
ba01.mpr:	1000.00	0.0% Federal Income Tax Form NS428 - 2001
ba02.mpr:	1000.00	0.0% Federal Income Tax Form NS428 - 2002
ba03.mpr:	1000.00	0.0% Form TD1NS 2003
ba04.mpr:	1000.00	0.0% Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0% Grown from ba04.mpr using NONE=1.0000

WGTFLAG Read weight file

DESCRIPTION

This parameter is usually left at 1. If de-activated, the weight file specified in the parameter INPWGT (if any) will not be read, and all weights will instead be set to the value 1.0. This facility can be used to produce unweighted tabulations of SPSD, and is also useful if `hypothetical households' generated using the bldspd utility are being used instead of the supplied SPSD.

WGTTOT Sum of weights on tax file

DESCRIPTION

This control parameter specifies the total sum of weights on the input weight file. This value is generated by SPSM automatically and is reproduced here for informational purposes.

WSCF CPP/QPP contribution rate on employment earnings

DESCRIPTION

In the calculation of CPP contributions, this is the rate applied to earnings from employment.

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	0.02000	-- Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	0.02100	5.0% Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	0.02200	4.8% Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	0.02300	4.5% Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	0.02400	4.3% Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	0.02500	4.2% Federal Income Tax 1993 - Line 308 & 310
ba94.mpr:	0.02600	4.0% Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	0.02700	3.8% Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	0.02800	3.7% Revenue Canada Payroll Deduction Tables, 1996
ba97.mpr:	0.03000	7.1% Federal Income Tax 1997 - Line 309
ba98.mpr:	0.03200	6.7% Federal Income Tax 1998 - Schedule 8 & Line 310
ba99.mpr:	0.03500	9.4% Federal Income Tax 1999 - Schedule 8 & Line 310
ba00.mpr:	0.03900	11.4% Federal Income Tax 2000 - Schedule 8 & Line 310
ba01.mpr:	0.04300	10.3% Federal Income Tax 2001 - Schedule 8
ba02.mpr:	0.04700	9.3% Federal Income Tax 2002 - Schedule 8
ba03.mpr:	0.04950	5.3% CCRA News Release - Nov 4/02
ba04.mpr:	0.04950	0.0% Copied from ba03.mpr
ba05.mpr:	0.04950	0.0% Copied from ba04.mpr

WSCM

Ratio of self-employed to employed contribution fraction

DESCRIPTION

The ratio of the CPP/QPP contribution rate on earnings from self-employment to the rate on earnings from employment. This is used in calculating the amount payable on earnings from self-employment.

CROSS REFERENCE

Function	Description
txinet	Compute net income

VALUES

File/Year	Value	Growth Source
ba88.mpr:	2.00000	-- Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	2.00000	0.0% Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	2.00000	0.0% Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	2.00000	0.0% Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	2.00000	0.0% Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	2.00000	0.0% Federal Income Tax 1993 - Line 308 & 310
ba94.mpr:	2.00000	0.0% Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	2.00000	0.0% Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	2.00000	0.0% Federal Income Tax 1996, Line 308 & 310
ba97.mpr:	2.00000	0.0% Federal Income Tax 1997 - Schedule 8 & Line 310
ba98.mpr:	2.00000	0.0% Federal Income Tax 1998 - Schedule 8 & Line 310
ba99.mpr:	2.00000	0.0% Federal Income Tax 1999 - Schedule 8 & Line 310
ba00.mpr:	2.00000	0.0% Federal Income Tax 2000 - Schedule 8 & Line 310
ba01.mpr:	2.00000	0.0% Federal Income Tax 2001 - Schedule 8
ba02.mpr:	2.00000	0.0% Federal Income Tax 2002 - Schedule 8
ba03.mpr:	2.00000	0.0% Copied from ba02.mpr
ba04.mpr:	2.00000	0.0% Copied from ba03.mpr
ba05.mpr:	2.00000	0.0% Copied from ba04.mpr

XTCOLS X-tab desired print width

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the width desired for table reports. It is used to improve the appearance of tables, but does not guarantee that the table will fit within the bounds specified. Please see the [User's Guide](#) for more information.

The default value for XTCOLS is 132.

XTDBLFLAG X-tab double precision activation flag

DESCRIPTION

This control parameter, when set to 1 and activated by XTFLAG, specifies that calculations for table reports will be performed with double precision, otherwise single precision will be used. Please see the [User's Guide](#) for more information.

The default value for XTDBLFLAG is 1.

XTFLAG X-tab facility activation flag

DESCRIPTION

This control parameter activates the SPSM cross tabulation facility. The cross-tabulation facility allows the user to generate multidimensional tables of his or her own design. Please see the [User's Guide](#) for more information.

XTLINES X-tab desired lines per page

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the number of lines per page available on the user's output device. It is used to pack tables onto pages efficiently, but cannot be used to split tables with many lines across pages in a sensibly formatted fashion. Please see the [User's Guide](#) for more information.

The default value for XTLINES is 66.

XTSPEC X-tab specification [string]

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the tables requested by the user. As the syntax of table specification is rather complicated, please see the [User's Guide](#) for more information.

DESCRIPTION

This parameter contains the amount for dependent children for the first child under the age of 18. This amount is reduced if the child's net income is greater than YCXMT.

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	388.00	-- Federal Income Tax 1988 - Personal Amounts & Line 304
ba89.mpr:	392.00	1.0% Federal Income Tax 1989 - Personal Amounts & Line 304
ba90.mpr:	399.00	1.8% Federal Income Tax 1990 - Personal Amounts & Line 304
ba91.mpr:	406.00	1.8% Federal Income Tax 1991 - Personal Amounts & Line 304
ba92.mpr:	417.00	2.7% Federal Income Tax 1992 - Personal Amounts & Line 304
ba93.mpr:	0.00	-- The Child Benefit White Paper, 1992
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect
ba99.mpr:	0.00	-- Not in effect
ba00.mpr:	0.00	-- Not in effect
ba01.mpr:	0.00	-- Not in effect
ba02.mpr:	0.00	-- Not in effect
ba03.mpr:	0.00	-- Grown from ba02.mpr using CPI=1.031092

ba04.mpr: 0.00 -- Grown from ba03.mpr using CPI=1.019560
 ba05.mpr: 0.00 -- Grown from ba04.mpr using CPI=1.020783

YCXM2 Dependent child amount (2nd child)

DESCRIPTION

This parameter contains the amount for dependent children for the second child under the age of 18. This amount is reduced if the child's net income is greater than YCXMT.

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	388.00	-- Federal Income Tax 1988 - Personal Amounts & Line 304
ba89.mpr:	392.00	1.0% Federal Income Tax 1989 - Personal Amounts & Line 304
ba90.mpr:	399.00	1.8% Federal Income Tax 1990 - Personal Amounts & Line 304
ba91.mpr:	406.00	1.8% Federal Income Tax 1991 - Personal Amounts & Line 304
ba92.mpr:	417.00	2.7% Federal Income Tax 1992 - Personal Amounts & Line 304
ba93.mpr:	0.00	-- The Child Benefit White Paper, 1992
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Not in effect
ba98.mpr:	0.00	-- Not in effect

ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.020783

YCXM3 Dependent child amount (3rd ,etc.)

DESCRIPTION

This parameter contains the amount for dependent children for the third and each additional child under the age of 18. This amount is reduced if the child's net income is greater than YCXMT.

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	776.00	-- Federal Income Tax 1988 - Personal Amounts & Line 304
ba89.mpr:	784.00	1.0% Federal Income Tax 1989 - Personal Amounts & Line 304
ba90.mpr:	798.00	1.8% Federal Income Tax 1990 - Personal Amounts & Line 304
ba91.mpr:	812.00	1.8% Federal Income Tax 1991 - Personal Amounts & Line 304
ba92.mpr:	834.00	2.7% Federal Income Tax 1992 - Personal Amounts & Line 304
ba93.mpr:	0.00	-- The Child Benefit White Paper, 1992

ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.020783

YCXMT Dependent child exemption/amount turndown level

DESCRIPTION

The level of net income above which the amount for dependant children begins to be reduced for dependants under the age of 18.

CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

VALUES

File/Year	Value	Growth	Source
ba88.mpr:	2500.00	--	Federal Income Tax 1988 - Personal Amounts & Line 304
ba89.mpr:	2528.00	1.1%	Federal Income Tax 1989 - Personal Amounts & Line 304
ba90.mpr:	2570.00	1.7%	Federal Income Tax 1990 - Personal Amounts & Line 304
ba91.mpr:	2617.00	1.8%	Federal Income Tax 1991 - Personal Amounts & Line 304

ba92.mpr:	2690.00	2.8%	Federal Income Tax 1992 - Personal Amounts & Line 304
ba93.mpr:	0.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Not in effect
ba98.mpr:	0.00	--	Not in effect
ba99.mpr:	0.00	--	Not in effect
ba00.mpr:	0.00	--	Not in effect
ba01.mpr:	0.00	--	Not in effect
ba02.mpr:	0.00	--	Not in effect
ba03.mpr:	0.00	--	Grown from ba02.mpr using CPI=1.031092
ba04.mpr:	0.00	--	Grown from ba03.mpr using CPI=1.019560
ba05.mpr:	0.00	--	Grown from ba04.mpr using CPI=1.020783

YMPE CPP/QPP maximum pensionable earnings

DESCRIPTION

The yearly maximum employment earnings for calculating contributions to the CPP/QPP. Note that this is the sum of (a) the Basic CPP Exemption (CPPXM) and (b) maximum earnings subject to contribution as defined in the T1 tax form.

CROSS REFERENCE

Function	Description
txinet	Compute net income
txqinet	Compute net income (Quebec)

VALUES

File/Year	Value	Growth Source
ba88.mpr:	26500.00	-- Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	27700.00	4.5% Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	28900.00	4.3% Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	30500.00	5.5% Federal Income Tax 1991 - Line 308 & 310

ba92.mpr:	32200.00	5.6%	Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	33400.00	3.7%	Federal Income Tax 1993 - Line 308 & 310
ba94.mpr:	34400.00	3.0%	Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	34900.00	1.5%	Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	35400.00	1.4%	Revenue Canada Payroll Deduction Tables, 1996
ba97.mpr:	35800.00	1.1%	Federal Income Tax 1997 - Line 309
ba98.mpr:	36900.00	3.1%	Federal Income Tax 1998 - Line 310
ba99.mpr:	37400.00	1.4%	Federal Income Tax 1999 - Line 310
ba00.mpr:	37600.00	0.5%	Federal Income Tax 2000 - Line 310
ba01.mpr:	38300.00	1.9%	Federal Income Tax 2001 - Line 222
ba02.mpr:	39100.00	2.1%	Federal Income Tax 2002 - Schedule 8
ba03.mpr:	39900.00	2.0%	CCRA News Release - Nov 4/02
ba04.mpr:	40918.33	2.6%	Grown from ba03.mpr using AIW=1.025522
ba05.mpr:	42160.04	3.0%	Grown from ba04.mpr using AIW=1.030346

YPNDL Maximum pension income deduction/amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed for the Pension Income amount. This amount is multiplied by FNTCR in the calculation of non-refundable tax credits.

CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

VALUES

File/Year	Value	Growth Source
ba88.mpr:	1000.00	-- Federal Income Tax 1988 - Line 314
ba89.mpr:	1000.00	0.0% Federal Income Tax 1989 - Line 314
ba90.mpr:	1000.00	0.0% Federal Income Tax 1990 - Line 314
ba91.mpr:	1000.00	0.0% Federal Income Tax 1991 - Line 314
ba92.mpr:	1000.00	0.0% Federal Income Tax 1992 - Line 314
ba93.mpr:	1000.00	0.0% Federal Income Tax 1993 - Line 314

ba94.mpr:	1000.00	0.0%	Federal Income Tax 1994 - Line 314
ba95.mpr:	1000.00	0.0%	Federal Income Tax 1995 - Line 314
ba96.mpr:	1000.00	0.0%	Federal Income Tax 1996 - Line 314
ba97.mpr:	1000.00	0.0%	Federal Income Tax 1997 - Line 314
ba98.mpr:	1000.00	0.0%	Federal Income Tax 1998 - Line 314
ba99.mpr:	1000.00	0.0%	Federal Income Tax 1999 - Line 314
ba00.mpr:	1000.00	0.0%	Federal Income Tax 2000 - Line 314
ba01.mpr:	1000.00	0.0%	Federal Income Tax 2001 - Line 314
ba02.mpr:	1000.00	0.0%	Federal Income Tax 2002 - Line 314
ba03.mpr:	1000.00	0.0%	Payroll Deductions Formulas 2003 - T4127
ba04.mpr:	1000.00	0.0%	Grown from ba03.mpr using NONE=1.0000
ba05.mpr:	1000.00	0.0%	Grown from ba04.mpr using NONE=1.0000