

**Longitudinal  
Administrative  
Data**



# 1997 *LAD* DICTIONARY

Longitudinal Administrative Databank Dictionary

Small Area and Administrative Data Division  
Statistics Canada


*Aussi disponible en français*

Small Area and Administrative Data Division  
Statistics Canada  
Room 1306, Main Building  
Tunney's Pasture  
Ottawa, Ontario, K1A 0T6





















Client Services (613) 951- 9720  
Fax: (613) 951- 4745  
Internet: [saadinfo@statcan.ca](mailto:saadinfo@statcan.ca)

# Longitudinal Administrative Databank Dictionary

## Using this Electronic Dictionary

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## 1. Introduction

The Longitudinal Administrative Databank (LAD) is a subset of the T1 Family File (T1FF). The T1FF is a yearly cross-sectional file of all taxfilers and their families. Census families are created from information provided annually to Revenue Canada in personal income tax returns. Both legal and common law spouses are attached by the spousal Social Insurance Number (SIN) listed on the tax form, or by matching based on name, address, age, sex, and marital status. Children are identified through a similar algorithm and supplementary files. Prior to 1993, non-filing children were identified from information on their parents' tax form. Information from the Family Allowance Program was used to assist in the identification of children. Since 1993, information from the Child Tax Benefit Program has been used for this purpose.

The LAD is a random, 10% sample of the T1FF. Selection for LAD is based on an individual's SIN. There is no age restriction, but people without a SIN can only be included in the family component. Once a person is selected for the LAD, the individual remains in the sample and is picked up each year from the T1FF if he/she has filed that year. Individuals selected for the LAD are linked across years by their SIN to create a longitudinal profile of each individual. The LAD is topped up each year with a cross-sectional sample of taxfilers not already in the database so that it represents 10% of taxfilers. The 10% sample has increased from 1,614,150 people in 1982 to 2,197,760 in 1997 (a 36% increase). This increase reflects increases in the Canadian population and increases in the incidence of tax filing as a result of the introduction of the Federal Sales Tax credit in 1986 and the Goods and Services Tax credit in 1989.

The LAD is organized into four levels of aggregation, namely the individual, spouse/parent, family, and child(ren) levels. The databank contains information on demographics, income, and other taxation data at the different levels of aggregation from 1982-1997, with new years of data being added as the information becomes available. Changes in tax legislation and in the design of the T1 form itself have resulted in some variables not being available for all years as well as some minor definitional changes from one year to the next.

The LAD has been designed to serve as a research tool from which custom tabulations can be prepared. This dictionary, in turn, has been created to assist researchers in identifying the type of information that is available from the LAD. It identifies and defines the LAD variables including historical changes.

## 2. Confidentiality

*Statistics Canada* protects the confidentiality of individuals' tax data. Only aggregated information that conforms to the confidentiality provision of the *Statistics Act* are released. The LAD resides within Statistics Canada and all retrievals are done on site. Only a small staff within the Small Area and Administrative Data Division (SAADD) can access such data directly. This means that users must specify their data requirements to these persons who then carry out the retrieval.

### 3. Geography

Data from the LAD are available for various levels of geography including Canada, the provinces and territories, regions, cities and Forward Sortation Areas (first three characters of the postal code). The amount of data available for each level of geography depends on the sample size and the sub-categories being examined.

### 4. Dictionary Format and Contents

Outlined below is a brief description of the next nine sections of the LAD Dictionary.

The **LAD Register** (Section 5) is a file that is used in conjunction with the yearly LAD files. The Register outlines the years that an individual is on the LAD and provides information on the taxfiler's sex, year of birth, and year of death. This section provides a brief description of this file and describes how it can be used to enhance LAD data analysis.

The **Programming Tips** section (Section 6) provides information on writing programmes for LAD retrievals. This information will assist those individuals who want a better understanding of the programming structure used to access data from the LAD files.

The **Index to LAD Variables** (Section 7) is an alphabetical list of all the variables available on the LAD. For each variable, the user is directed to the corresponding page number(s) in the Definitions section where the variable is defined. To assist with the search process, some variables have been grouped by major subject such as income or pension, while others are listed under common names in addition to their variable name.

The **Design of LAD Variable Acronyms** (Section 8) is a description of the variable acronym structure. It provides insight into how to interpret the variable acronyms and information on the aggregation levels.

The **LAD Variable Definitions** (Section 9) alphabetically lists each variable by name. In addition, the following information is provided for each variable:

- The **years** the variable is available on the LAD. The term 'present' denotes 1997.
- The **definition** of the variable.
- The **source** of the variable such as the line number on the tax form or through LAD processing.

- Where relevant, the availability and historical continuity of the variable in relation to Revenue Canada's definition of Total Income (**TIRC\_**) and to SAADD's definition of Total Income (**XTIRC**). This information is provided for only those variables that are a component of either definition of Total Income. For additional information on the income variables see Section 13, **Definition of Total Income Variables**.
- The **acronym** used to identify each variable and the aggregation levels available.

The **Data Availability Matrices** (Sections 10 and 11) repeat much of the information available in the Definitions section but present it in an easy-to-read format. Each variable is listed by **name** with the corresponding **acronym** along with the following information: an indicator of whether it is a derived variable or taken directly from the T1 form; the years for which it is available; the page number for the main entry in the dictionary, and the **aggregate level**. There are two matrices that are organized as follows:

- alphabetically by variable name with the variable name listed in the first column.
- alphabetically by acronym with the acronym listed in the first column.

The **Variable Counts and Amounts for Individuals – 1994 to 1997** (Section 12) outlines, for many of the variables for the individual aggregate level, the count of individuals and the dollar amounts reported. Persons included in these counts and amounts are those who have been selected into the LAD sample.

The **Definition of Total Income Variables** (Section 13) identifies and defines total income variables and highlights historical changes. Also provided are tables that outline and compare the variables that comprise Market Income (see definition on p. 46), and Revenue Canada's and Small Area and Administrative Data Division's definitions of Total Income.

The tables outlined in this section are the following:

- ★ Table 1: Components of XTIRC in 1997
- ★ Table 2: Components of MKINC, 1982-1997
- ★ Table 3: History of Components of XTIRC
- ★ Table 4: Differences Between TIRC and XTIRC, 1982-1997
- ★ Table 5: Definition of XTIRC, 1982-1997
- ★ Table 6: Definition of MKINC, 1982-1997

Finally, **How to Reach Us** (Section 14) provides information on how to contact us by telephone, mail, fax, or e-mail from across Canada.

## 5. LAD Register

The LAD Register is a companion data file to the yearly LAD files. It contains a select number of variables for all individuals who are present at any time in the LAD. These variables have characteristics that should remain constant over time and thus may not be identified in a particular yearly file. A new LAD Register is created with the addition of a new LAD yearly file from taxfiler information provided from living and deceased taxfilers and imputed individuals. Thus, the current Register contains the most up-to-date information on individuals present in the LAD. On rare occasions, new information on individuals may differ from that on the existing file. In these instances, current information supercedes information in the existing LAD register.

The LAD Register is a quick reference tool that can provide basic data without accessing the yearly files. For example, information such as the number of individuals in the LAD by age and sex in a given year can be tabulated directly from the register. Further, the LAD register can be employed in conjunction with the yearly files. In particular, it is recommended that the age of an individual be calculated from the register's information on the year of birth rather than relying on the age information in the yearly files in order to ensure that it is consistent across years.

Following is a list of the variables that can be found on the register:

**SIN\_\_I:** This is a numeric variable identifying the individual's Social Insurance Number (SIN). The SIN is an identification number issued to identify individuals, upon application, by the Minister of National Health and Welfare. Revenue Canada also uses it as an account number for taxfilers. All SINS are nine digit numbers. With the exception of those SINS beginning with a 9, the first digit of the sin represents the province where the individual lived on the day of application for the SIN.

- 1- Newfoundland, Nova Scotia, Prince Edward Island and New Brunswick
- 2- Quebec
- 3- Reserved for Quebec
- 4- Ontario
- 5- Ontario (since 1989)
- 6- Alberta, Manitoba, Saskatchewan, and Northwest Territories
- 7- British Colombia and Yukon
- 9- Individuals with no determined status, people who are neither Canadian citizens nor landed immigrants. It is assigned to foreigners in Canada who have work permits (visas), student permits, visitor's permits, as well as refugee claimants. When a person becomes a landed immigrant, he/she is given a new SIN beginning with the number corresponding to his/her province of residence, and the old SIN is retired.

Also in this field are Temporary Tax Numbers (TTNs). These are assigned by Revenue Canada to individuals filing a tax return who do not have (or cannot obtain) a SIN. This includes individuals who do not have a SIN for religious

reasons. This number is coded in the same field as SIN, but has a leading zero (0) followed by eight digits. The first digit after the 0 will be one of the following:

- 01 – system created
- 03 – created on assessment
- 06 – created on assessment
- 09 – issued by the International office for Revenue Canada

**SXCO\_I:** This is a character variable identifying the sex of the individual.

- 'F': females
- 'M': males
- ' ': the sex of the individual has not been identified when blank

**YOB\_I:** This is a four digit numeric field identifying the year of birth of the individual (e.g. 1947). The age of the individual in any given year can be calculated by subtracting that year from the year of birth (e.g. in 1982, an individual born in 1947 would be  $1982-1947=35$  at the end of the 1982 calendar year).

**YOD\_I:** This is a four digit numeric field identifying the year of death of the individual. For individuals who have not passed away, this field contains a dot.

**FLAG\_I82-FLAGI97:** These are character variables that identify the years in which an individual is present in the LAD files.

- '1': the individual has filed in that year
- '2' information for the individual has been imputed for that year
- ' ' (blank): the individual is not present in that year.

**YOSC\_I:** This is a four digit numeric field identifying the year in which an individual's SIN has changed (e.g. 1994). Temporary SINs are issued to temporary workers, non-residents, students with student visas, etc. In these cases, a SIN may change from one year to the next if, for instance, the individual becomes a permanent resident or a Canadian citizen. In the LAD files, the original SIN is maintained in order to ensure that information for an individual can be linked across years and the year of change is documented in the register. Information for this variable has only been documented for 1993 and onward.

**WGT\_I:** This is a weighting variable used with all procedures invoked in the SAS programme. It is a noise variable used to protect confidentiality. This variable is also found in the yearly files.

## 6. Programming Tips

This section provides programming information for individuals who want to have a better understanding of the programming structure used to access data from the LAD files. Please note that individuals may undertake their own programming, however, only a small staff within Statistics Canada can carry out these retrievals. Access to the LAD file is restricted to protect the confidentiality of an individual's tax data and any data that are made available will be screened through the application of a set of rules designed to prevent disclosure.

There are two types of LAD files—the yearly LAD data files and the LAD register (for more details on the LAD register, refer to section 5, **LAD Register**). LAD variables are identified with a variable name that consists of three parts: 1) the acronym name, 2) the aggregate level, and 3) the year (the two-digit year extension exists in most, but not all, cases). Observations in the LAD files are sorted by a variable named `sin__i` (note that there is no year extension for this variable) and can be linked across years by means of this variable.

Data access is undertaken with SAS programming language. The text box outlined on the next page contains a sample SAS program designed to access LAD data. The header part of this SAS program, which begins with the word “options,” sets the defaults. This line can remain unchanged for most of LAD's programming requirements. The library assignments on the subsequent two lines are the locations for the input files and the output files, respectively. The input files are in SAS format and can therefore be accessed with a SET or MERGE statement. This sample program creates a permanent SAS data file named ‘keep’ in which data from the 16 yearly LAD files (1982-1997) and the 1997 LAD register are merged. Note that the age of individuals is recalculated for each year using variable `YOB_I` found in the LAD register. This is done to ensure consistency across years, because the `age__i&yr` variable found in yearly files can be inconsistent across years in a few cases. It is recommended that programs use the variables in the register, when available, rather than the yearly files because the register information contains the most recent data. For example, the following program uses `sxco_i`, a variable found in the register, rather than `sxco_i&yr`, the variable found in the yearly LAD files. The `flag__i&yr` variables in the register are useful to identify individuals who have filed in a given year. In this program, only individuals who have filed every year from 1982 to 1997 are selected. One table is created from the ‘keep’ data file. Note that for confidentiality purposes, the weight variable `wgt__i` must be used whenever a SAS procedure is invoked.

When programming in SAS, it is important to keep in mind the distinction between missing values and zeros in numeric fields. In SAS, mathematical operations undertaken with missing values will return missing values. In LAD, in years that an individual is present, numeric variables not relevant to that individual have a value of zero. For example, if a non-family person has filed in 1996, then the value for `RRSPSI96` (contributions to a spouse's RRSP) will be zero. If that individual has not filed in 1996, then the value will be missing. Thus, as a safety precaution, it is suggested that all numeric variables to be used in mathematical expressions be initialized to zero if missing, before using them.



## Sample LAD Program

```
/* sample.sas: program designed to run on the LAD files */

options formdlim=' ' compress=yes LS=159 PS=72 missing='.' nocenter;

libname base '/LADdata/data';
libname out '/LADuser/xxxx/data';

data out.keep;
merge base.lad82 (keep=sin__i age__i82) base.lad83 (keep=sin__i age__i83)
base.lad84 (keep=sin__i age__i84) base.lad85 (keep=sin__i age__i85)
base.lad86 (keep=sin__i age__i86) base.lad87 (keep=sin__i age__i87)
base.lad88 (keep=sin__i age__i88) base.lad89 (keep=sin__i age__i89)
base.lad90 (keep=sin__i age__i90) base.lad91 (keep=sin__i age__i91)
base.lad92 (keep=sin__i age__i92) base.lad93 (keep=sin__i age__i93)
base.lad94 (keep=sin__i age__i94) base.lad95 (keep=sin__i age__i95)
base.lad96 (keep=sin__i age__i96) base.lad97 (keep=sin__i age__i97)
base.reg97 (keep=sin__i flag_i82-flag_i97 yob__i sxco_i wgt__i);
by sin__i;

array age__i{16} age__i82-age__i97;
array flag_i{16} flag_i82-flag_i97;

do i = 1 to 16;
age__i{i}=1981+i-yob__i;
if flag_i{i}='1';
end;

count=1;

proc freq;
table sxco_i*age__i82;
weight wgt__i;
title 'single year of age in 1982 of continuous taxfilers by sex';

run;
```

## 7. Index to LAD Variables

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## 8. Design of LAD Variable Acronyms

Most LAD variables have an eight-character acronym. Each acronym consists of three parts, namely the variable name (five characters), aggregate level (one character), and calendar year (two characters), e.g. XTIRCI95. The five-character variable name is the principal component of the acronym. It identifies the type of information provided by the variable. The one-character aggregate level provides information on which individuals in the census family are included in the aggregation. There are four possibilities, namely ‘I’, ‘P’, ‘F’, and ‘K’ representing individual, parents, family and children (kids) respectively. The family types outlined in these aggregate levels refer to the status at the end of the tax year. Following are details about each of these aggregate levels:

**I (Individual):** A variable with this aggregate level provides information only for the individual (to be selected into the sample, an individual must have a SIN). In most cases this information is taken from the individual’s own tax form<sup>1</sup>, though some individuals who have not filed are imputed from a spouse’s tax form or from information from an earlier year, and therefore have imputed information (since 1993 imputed children can be selected into the sample).

**P (Parents/Spouse):** This aggregate level indicates that the variable contains data for: 1) the parent(s) in the census family for husband/wife families, single-parent families; 2) the individual for non-family persons<sup>2</sup>. Because deceased people are attached to families, there are some cases in which variables at the ‘P’ aggregate level contain information for more than two individuals. This can occur if an individual’s spouse has recently passed away and the individual has since remarried. In such cases, the ‘P’ variables can contain information for three people, the individual, the individual’s living spouse, and the individual’s deceased spouse. There are a few variables with a ‘P’ aggregate level that provide information on only one person in the census family regardless of the family composition. These include age, gross business/commission/farming/fishing/professional income, immigrant/emigrant code, English/French language, and year of death.

**F (Family):** This aggregate level indicates that the information in the variable is an aggregate of all members in the individual’s census family, including the individual himself/herself. Once again, note that deceased individuals are attached to families, therefore this variable can contain information aggregated over more individuals than just the census family. The exceptions are LIMTXyy and LIMXTyy, which are the low income status variables using Revenue Canada’s Total Income definition and SAADD’s total income definition, respectively. These two variables are dichotomous variables (i.e. 0 or 1). Additional exceptions are gross business income (BGRS\_Pyy), gross commission income (CMGRSPyy), gross farming income (FMGRSPyy), gross fishing income (FSGRSPyy), and gross professional income (PFGRSPyy), which contain the largest gross self-employment income amongst all the people in the census family.

<sup>1</sup> Taxfilers selected into the sample can include adults, children and the deceased.

<sup>2</sup> If an individual who is a non-family person as of December 31<sup>st</sup> of the year had a spouse who died during the year, the parent aggregate level may contain information for both the individual and his/her spouse.

**K (Kids):** This aggregate level indicates that the information in this variable pertains to children in the census family. Note that these variables are on a different file. There are only two variables available for all children in a census family. They are age (AGE\_\_Kyy) and the family identification number (FIN\_\_Kyy). The remaining 'K' variables have information only for tax-filing children, and are blank or zero for non-filing children.

The two-character calendar year identifies the year to which the variable is associated. The LAD data are stored in separate files for each calendar year; therefore all variables in a particular year file will have the same two-character calendar year. The only exception in the yearly files is the variable SIN\_\_I, the individual's SIN, which is available for each observation present in each year file, but does not have a calendar year as part of the acronym (note that there is also a variable for spousal SIN (SPSINPy<sup>3</sup>) which does have the year extension as part of the acronym name). In the register, the exceptions are SIN\_\_I, SXCO\_I, YOB\_\_I, YOD\_\_I, and YOSC\_I, which are the individual's SIN, sex, year of birth, year of death, and year of most recent SIN change, respectively.

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<sup>3</sup> The variable SPSINPy indicates the SIN of the person with whom the filer was matched in that year. It is not necessarily the spousal SIN listed by the individual on the personal part of his/her T1 Tax Form.



## 9. LAD Variable Definitions

| Variable name  | Definition of the variable   | Years available  |
|--|--|------------------|
| <b>Rental Income, net</b>  | <p><b>DEFINITION:</b> Net Rental Income is the taxfiler's net income from rental activities (gain or loss) after costs and expenses are deducted. Amounts reported by taxfilers might be positive, negative or zero. Prior to 1988, Limited Partnership Income (LTPI) may have been included in this variable.</p> | (1982 - present) |
| <p><b>DERIVED FROM:</b> Line 126 (1984 - present),<br/>Line 16 (1982 - 1983)</p>             | <p>Where the variable is derived from, such as the line number on the tax form or through LAD processing.</p>  |                  |
| <p><b>TIRC_ :</b> Included from 1982 to present</p>  |  |                  |
| <p><b>XTIRC:</b> Included from 1982 to present</p>   |  |                  |
| <p>LAD: RNET_ I,F,P</p>  | <p>Indicates if the variable is a component of Revenue Canada's definition of Total Income (TIRC_) and/or a component of SAADD's Total Income definition (XTIRC) as well as the years it was a component.</p>  |                  |
| <p>LAD acronym (five characters) and the aggregate levels available (one character each)</p> | <p>Character fields are identified. When this section is blank, the field is numeric.</p>  |                  |

### Age

(1982 - present)

**DEFINITION:** Age is calculated by subtracting the individual's year of birth from the tax year of the data. Age is defined as of December 31<sup>st</sup> of the tax year.

An individual's age may not be consistent from year to year. It is recommended that age be recalculated from the year of birth (YOB) information on the current LAD Register that contains the most recent age information available.

Any taxfiler or imputed individual with an age greater than 99 does not have his/her actual age in the field, but a value of 99.

**DERIVED FROM:** Personal information section, T1 tax form (1982 - present)

LAD: AGE\_\_ I, P, K

**Alimony or Support Deductions (Paid)**

(1986 - present)

DEFINITION: Alimony Deductions is the money paid by the taxfiler to a former spouse for spousal support (alimony) and/or for child support (maintenance).

From 1986 - 1996: Both alimony and maintenance payments could be deducted from income.

Effective May 1, 1997, there were major changes to the taxation of child support and not all child support can be deducted from income. The following highlights the changes:

- 1- For child support agreements made after April 30<sup>th</sup>, 1997, child support was no longer a deduction from income by the payer and it was no longer included as income for the recipient.
- 2- For child support agreements made prior to May 1, 1997, child support continued to be a deduction from income for the payer and a source of income for the recipient.
- 3- For child support agreements made prior to May 1, 1997 but changed after April 30, 1997, child support was no longer a deduction from income by the payer and it was no longer included as income for the recipient. (Same rules as outlined in #1).

Under this new legislation, spousal support (alimony) continues to be a deduction for the payer only if the payer – when applicable – has provided child support. The recipient of spousal support must claim it as a source of income.

DERIVED FROM: Line 220 (1986 - present)

LAD: ALMDN I, P (formerly ALMDM from 1982 - 1995, retroactively changed to ALMDN in 1996)

**Alimony or Support Income**

(1986 - present)

DEFINITION: Alimony Income is the taxable income received by the taxfiler from a former spouse, for spousal support (alimony) and/or for child support (maintenance).

From 1986 - 1996: Both alimony and maintenance payments could be taxable income.

Effective May 1, 1997, there were major changes to the taxation of child support.

- 1) For child support agreements made after April 30<sup>th</sup>, 1997, child support was no longer a deduction from income by the payer and it was no longer included as income for the recipient.
- 2) For child support agreements made prior to May 1, 1997, child support continued to be a deduction from income for the payer and a source of income for the recipient.
- 3) For child support agreements made prior to May 1, 1997 but changed after April 30, 1997, child support was no longer a deduction from income by the payer and it was no longer included as income for the recipient. (Same rules as outlined in #1).

Under this new legislation, spousal support (alimony) continues to be a deduction for the payer only if the payer – when applicable – has provided child support. The recipient of

spousal support must claim it as a source of income.

DERIVED FROM: Line 128 (1986 - present)

**TIRC\_** : From 1982 to 1985, this income was included with Other Income (OI\_\_\_). Starting in 1986, a unique variable (ALMI\_) was available

**XTIRC**: Same as TIRC

LAD: ALMI\_ I, F, P

**Business Income, Gross** (1982 - present)

**DEFINITION:** Gross Business Income is the entire income of the taxfiler's unincorporated business, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the income of the whole operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

**Note:** When this variable is reported for more than one person in a family, the family and parents aggregate levels contain only the amount from one of these persons, the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are all working for the same business.

DERIVED FROM: Line 162 (1984 - present), Line 84 (1982 - 1983)

LAD: BGRS\_ I, F, P (Formerly SGBUS from 1982 - 1995, retroactively changed to BGRS\_ in 1996)

**Business Income, Net** (1982 - present)

**DEFINITION:** Net Business Income is the taxfiler's share of income (gain or loss) from an unincorporated business, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by the taxfiler might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12

months).

DERIVED FROM: Line 135 (1984 - present), Line 19 (1982 - 1983)

LAD: BNET\_ I, F, P (formerly SNBUS from 1982 - 1995, retroactively changed to BNET\_ in 1996)

**Canada Mortgage and Housing Corporation Identifier** (1982 - 1993)

DEFINITION: This is a 5 digit unique identifier that represents a given Canada Mortgage and Housing Corporation (CMHC) residence. This variable exists for individuals only. If an individual has a value in CMHCC, then for that particular year, that individual was a resident in CMHC socially assisted housing. (Use with caution, only 50% of the CMHC socially assisted housing is identified).

DERIVED FROM: CMHC

LAD: CMHCC I

**Capital Gains/Losses, Calculated** (1982 - present)

DEFINITION: A capital gain or loss occurs when there is a disposition or deemed disposition of capital property. Only a fraction of net capital gains are taxable. The following is the percentage of capital gain that is taxable:

- 37.5% 1997 for certain property donated to charity;
- 75%, 1990 to present;
- 66%, 1988 and 1989;
- 50%, 1982 to 1987.

Both the number of individuals and the amounts reported were unusually high in 1994, in which there was a change in legislation whereby individuals could no longer claim a deduction for gains realized after February 1994 on property other than qualified small business corporation shares or qualified farm property. However, individuals could report all or part of their capital gains that were accrued before February 23, 1994 so that they could benefit from any unused part of their \$100,000 capital gain exemption.

DERIVED FROM: Line 127 (1984 - present), Line 17 (1982 - 1983)

**TIRC\_**: Included from 1982 to present.

**XTIRC**: Not present.

LAD: CLKGL I, F, P

**Capital Gains Exemption, Calculated**

(1986 - present)

DEFINITION: A Capital Gains Exemption refers to the amount of capital gains that a taxfiler is able to deduct from taxable income. A capital gain (loss) arises whenever there is a disposition or deemed disposition of capital property (i.e. when a taxfiler sells eligible capital property for more (less) than its initial cost. The Capital Gains Exemption is an optional deduction from taxable income.

Both the number of individuals and the amounts reported were unusually high in 1994, in which there was a change in legislation whereby individuals could no longer claim a deduction for gains realized after February 1994 on property other than qualified small business corporation shares or qualified farm property. However, individuals could report all or part of their capital gains that were accrued before February 23, 1994 so that they could benefit from any unused part of their \$100,000 capital gain exemption.

DERIVED FROM: Line 254 (1986 - present)

LAD: GGEX\_ I

**Child Care Expense Deduction**

(1982 - present)

DEFINITION: Child Care Expenses can be claimed if the taxfiler paid for child care services for an eligible child which enabled him/her (or a supporting individual) to either earn income, take an occupational training course for which a training allowance under the National Training Act was received, or carry on research or similar work for which a grant was received.

DERIVED FROM: Line 214 (1984 - present), Line 37 (1982 - 1983)

LAD: CCEXD I, P

**Child Tax Benefit**

(1993 - present)

DEFINITION: The Child Tax Benefit is the amount of Child Tax Benefit paid to the recipient in the calendar year. Factors involved in determining the Child Tax Benefit (CTBI) include: the number of dependent children; their ages; and family income. Provided all eligibility requirements are met, the benefits will continue until the month following the child's 18<sup>th</sup> birthday.

DERIVED FROM: Child Tax Benefit (CTB) file

**TIRC\_** : Not present

**XTIRC:** Included from 1993 to present. The Child Tax Benefit Program replaced the Exemption Claim for Children (not available on the LAD), the Child Tax Credit and the Family Allowance Program in 1993.

LAD: CTBI\_ I, F, P

**Child Tax Credit**

(1982 - 1992)

DEFINITION: The Child Tax Credit provided assistance in meeting the costs of raising children for low to middle-income families. It was available to taxfilers with eligible children. Between 1982 and 1987, an eligible child had to be under 18 years old the entire tax year in order to qualify. From 1988 to 1992, an eligible child was any child who was under 18 and for whom the taxfiler could claim Family Allowance (FA\_\_\_). If the child became 18 during the tax year, the child was eligible for all months up to and including the month of his/her 18<sup>th</sup> birthday provided he/she was still eligible for Family Allowance (FA\_\_\_).

Since 1986, a Child Tax Credit prepayment was made to low-income families. To determine the amount of Child Tax Credit still owing the taxfiler, the prepayment amount was subtracted from the total Child Tax Credit amount. If the prepayment amount was larger than the full credit, the taxfiler had to repay the difference.

Since 1988, a supplement for children under seven years old was also available to taxfilers. This supplement was reduced by 25% of the child care expenses claimed for these children. The remaining amount was included with the Child Tax Credit.

DERIVED FROM: Line 444 (1988 - 1992), Line 450 (1984 - 1987), Line 78 (1982 - 1983)

**TIRC\_** : Not present

**XTIRC**: Included from 1982 to 1992. Child Tax Credit was replaced by the Child Tax Benefit Program (CTBI\_) in 1993

LAD: CTC\_\_ I, F, P

**Children, Ages of the Seven Youngest**

(1982 - present)

DEFINITION: The ages of the seven youngest children are available on the LAD file. Another file, the KIDS file, contains the ages of all the children in the families on the LAD. Taxfiling children's ages are calculated by subtracting the child's year of birth from the tax year of the data. Non-taxfiling children's ages were imputed in 1982 and 1983. From 1984 to date, most of the ages of children have not been imputed. The major sources of information on ages for children are as follows: from 1984 to 1992, Family Allowance and from 1993 to date, the Child Tax Benefit file.

Please note that children may be any age, i.e. a 40 year-old child may be living with a 60 year-old parent. This variable is considered a cross-sectional variable more so than a longitudinal variable because there are inconsistencies from year to year in children's ages. The order in which the children are outlined on the file is from the youngest (first child) to the seventh oldest (seventh child).

DERIVED FROM: T1FF Processing

LAD:KID1\_TO\_7 I

**Children, Total Number in Family** (1982 - present)

DEFINITION: Total number of children in a family is identified in this field. A child is defined as someone who is single and living with one or both parents. Please note that children may be any age, i.e. a 40-year-old child may be living with a 60-year-old parent.

DERIVED FROM: T1FF Processing

LAD: TNKID I

**Commission Income from T4 Slips** (1982 - present)

DEFINITION: This is the total income received by a taxfiler from employment commissions in the year. Commission income is directly related to the level of sales for a given company or individual. This amount is included in Total Employment Income from T4 Slips (T4E\_\_).

DERIVED FROM: Line 102 (1984 - present), Line 02 (1982 - 1983)

LAD: CMIT4 I, F, P

**Commission Income, Gross** (1982 - present)

DEFINITION: Gross Commission is the entire income of the taxfiler's unincorporated business, where commission is earned, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the entire gross commission income of the operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

**Note:** When this variable is reported for more than one person in a family, the family and parents aggregate levels contain only the amount from one of these persons, the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are all working for the same business.

DERIVED FROM: Line 166 (1984 - present), Line 86 (1982 - 1983)

LAD: CMGRS I, F, P (formerly SGCOM from 1982 - 1995, retroactively changed in 1996)

**Commission Income, Net**

(1982 - present)

DEFINITION: Net Commission Income is the taxfiler's share of income (gain or loss), obtained by self-employment from an unincorporated business where commission is earned, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by the taxfilers might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

DERIVED FROM: Line 139 (1984 - present), Line 21 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: CMNET I, F, P (formerly SNCOM from 1982 - 1995, retroactively change to CMNET in 1996)

**CPP/QPP Benefits**

(1982 - present)

DEFINITION: This is the income received from the Canada Pension Plan or Quebec Pension Plan. Both CPP and QPP provide retirement, disability and survivors' pensions, certain children's benefits, and death benefits. The CPP and QPP are parallel pension programs with similar payment and benefits structures. The Canada Pension Plan (CPP) operates in all provinces and territories in Canada except Quebec. Quebec established a comparable provincial plan, the Quebec Pension Plan (QPP).

DERIVED FROM: Line 114 (1984 - present), Line 10 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: CQPP\_ I, F, P

**CPP/QPP Contributions Payable from Self-employment**

(1982 - present)

DEFINITION: The Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) are compulsory contributory social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most employed and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on



their earnings. When employed, the employer contributes half the CPP and QPP by matching the employee's contributions. When self-employed, the individual contributes both halves of CPP and QPP. However, if the taxfiler has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP.

DERIVED FROM: Line 310 (1988 - present), Line 203 (1984 - 1987), Line 26 (1982 - 1983)

LAD: CLCPP I, P

**CPP/QPP Contributions through Employment** (1982 - present)

DEFINITION: This is the amount that an individual contributes to their Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP). The CPP and QPP are compulsory contributory social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most paid-employed and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on their earnings. A taxfiler who is self-employed pays the entire amount of the CPP/QPP contribution. For a taxfiler who receives paid-employment income, the employer contributes half of the CPP/QPP and the taxfiler contributes half. If the taxfiler has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP.

DERIVED FROM: Line 308 (1988 - present), Line 202 (1984 - 1987), Line 25 (1982 - 1983)

LAD: CQPPD I, P

**CPP/QPP Disability Benefits Included in Income** (1992 - present)

DEFINITION: This is CPP/QPP disability benefits income. CPP/QPP Disability Benefits are included in the CPP/QPP Benefits variable (CQPP\_) on Line 114.

Individuals may receive lump sum CPP or QPP benefits whereby some or all of these benefits may have been for a previous year or years. Regardless, this amount is to be entered on the tax form. If part or all of the amount outlined is for a previous year or years and is \$300 or more, Revenue Canada will assess if it is beneficial for the individual to claim the amount in the tax year to which the income pertains and will apply the tax calculation that benefits the individual.

DERIVED FROM: Line 152 (1992 - present)

LAD: DSBCQ I, F, P

**Death, Year of** (1982 - present)

DEFINITION: This is the year the taxfiler died. Please note that the 1984 data are unreliable.

DERIVED FROM: Personal Information Section, T1 tax form (1982 - present)

LAD: YOD\_\_ I, P

**Disability Amount for a Dependent Other than Spouse** (1986 - present)

DEFINITION: The taxfiler may claim the unused portion of the disability amount for a dependent who resides in Canada, if he/she claimed either an "Amount for Dependent Children" (Line 231, 1986 - 1987; Line 304, 1988 - present), or the "Equivalent-to-Married Amount" (Line 230, 1986 - 1987; Line 305, 1988 - present), for that dependent.

DERIVED FROM: Line 318 (1988 - present), Line 246 (1986 - 1987)

LAD: DISDO I, P

**Disability Amount for Self** (1983 - present)

DEFINITION: A taxfiler may claim a preset disability amount if he/she was severely physically or mentally impaired in the tax year, and the impairment noticeably restricted the taxfiler's activities of daily living.

DERIVED FROM: Line 316 (1988 - present), Line 245 (1986 - 1987), Line 246 (1984 - 1985), Line 53 (1983)

LAD: DISDN I, P

**Dividends** (1982 - present)

DEFINITION: Dividends are, for tax purposes, defined as a share of the profits of a Canadian corporation, which are distributed to its shareholders. Dividends should be reported as income on the T1 Tax Form in the year they are received.

Revenue Canada adjusts dividends upward to create taxable dividends (DIVTX, available only on the T1FF). The Dividends variable on LAD (XDIV\_), represents the actual amount of dividends received by the taxfiler before that amount is "grossed-up" by Revenue Canada. Dividends are calculated using the following equation:

$$XDIV\_ = DIVTX * \text{gross-down factor}$$

where DIVTX = dividends from taxable Canadian corporation including the grossed-up factor. Gross-Down Factors (reciprocals of Revenue Canada's Gross-Up Factors):

- 1988 - present =4/5
- 1987 =3/4
- 1982 - 1986 =2/3

DERIVED FROM: T1FF processing:  $XDIV\_ = DIVTX * \text{gross down factor}$ , where DIVTX is derived from: Line 120 (1984 - present), Line 14 (1982 - 1983)

**TIRC\_:** DIVTX Included from 1982 to present, as the taxable amount (i.e.: grossed-up)

**XTIRC:** XDIV\_ Included from 1982 to present as the amount of dividends received (i.e.: grossed back down)

LAD: XDIV\_ I, F, P

## Donations

(1983 - present)

DEFINITION: Donations is the sum of the taxfiler's charitable donations (1983 - present), government gifts (1983 - present), cultural donations (1984 - present) and ecological gifts (1995 - present).

Charitable donations: consist of any donations to registered charities and athletic associations. For tax purposes, charitable organizations must be devoted to a valid activity and no part of their income can be made available for personal benefit of any proprietor, member or shareholder. In addition, the organization must have registered with the Department of National Revenue. These organizations include:

- Canadian registered charities;
- Registered Canadian amateur athletic associations;
- Prescribed universities outside Canada;
- Canadian non-profit organizations that only provide low-cost housing for seniors;
- Registered national arts service organizations;
- The United Nations (or its Specialized Agencies);
- Charities outside Canada to which the Government of Canada has made a donation in 1996 or 1997.

Government gifts: consist of any gift to Canada, a province, or a cultural organization.

Cultural donations: The *Cultural Property Export and Import Act* contains provisions to encourage the retention of national treasures (Canadian cultural property) within Canada. Under these provisions, taxpayers are encouraged to dispose of such property to designated institutions or public authorities in Canada. Gifts of cultural property to a designated public authority or institution in Canada and certified by the *Canadian Cultural Property Export Review Board* will entitle the taxfiler a tax credit as a donation. The amount eligible for credit is not limited to a percentage of the taxfiler's net income for the year. Any portion not claimed in a year may be carried forward to the next five years.

Ecological gifts: A taxfiler can claim the amount for a gift of land that was certified by the Minister to be important to the preservation of Canada's environmental Heritage. Donations made after February 27, 1995, may be claimed. These donations must be made to a Canadian Municipality or a registered charity that the Minister of the Environment has designated.

The following summarizes the method of reporting donations:

From 1983 to 1987 :

Donations were a deduction from net income and the taxfiler could claim the entire amount of charitable donations that were the lower of:

- 1) The total donations made in the tax year plus any donations not previously claimed. In 1983, an individual could claim 1981 and 1982 donations if they had not been previously claimed. In 1984, donations made after 1980 could be claimed if they had not been previously. Beginning in 1985, any donations made in the previous five years, which included the current tax year, could be claimed, or
- 2) 20% of his/her net income in the current tax year.

From 1983 to 1995:

A taxfiler receiving income from U.S.A. sources may claim donations made to U.S.A. charitable organisations. This claim was restricted to 20% of U.S.A. income.

From 1983 to present:

Donations not previously claimed may be carried forward for up to five years from the year of the donation unless the donations were made in 1982 or 1983 and the optional \$100 donations/medical expenses deduction was claimed. This \$100 deduction was claimed on line 47 and was not included in the Donations variable, line 49.

From 1988 to 1993:

A portion of donations could be claimed as a tax credit. (The Donations variable outlines total donations claimed and not the tax credit portion.) The tax credit available was 17% on the first \$250 donated and 29% on donations in excess of \$250. As in previous years, there are limits on the amount of donations that can be claimed.

From 1988 to 1995:

A taxfiler could claim the entire amount of charitable donations that were the lower of:

- 1) the total donations made in the tax year plus any donations not previously claimed (up to 5 years), or
- 2) 20% of his/her net income in the current tax year.

From 1994 to present:

A portion of donations could be claimed as a tax credit. (The Donations variable outlines total donations claimed and not the tax credit portion.) A tax credit of 17% is available on the first \$200 donated and 29% on donations in excess of \$200. As in previous years, there are limits

on the amount of donations that can be claimed.

From 1995 to present:

A taxfiler can claim donations made by his/her spouse if not previously claimed.

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For 1996:

As outlined above, a portion of donations could be claimed as a tax credit. A taxfiler could claim the entire amount of charitable donations that were the lower of the following 2 items:

- 1) the total donations made in the tax year plus any donations not previously claimed (up to 5 years), or
- 2) 50% of his/her net income (line 236) plus 50% of the taxable capital gains included in his/her income from capital property donated in 1996, minus any capital gains deduction claimed in 1996 on that property (line 339). For the year a person dies and the preceding year, the limit is 100% of the person's net income.

Also,

A taxfiler receiving income from U.S.A. sources may claim 50% of U.S.A. income from donations made to U.S.A. charitable organizations.

From 1997:

A taxfiler could claim the entire amount of charitable donations that were the lower of the following 2 items:

- 1) The total donations made in the tax year, plus any donations not previously claimed (up to 5 years), plus unclaimed gifts to the Crown made in the year or the five preceding years, or
- 2) 75% of his/her net income for the year, plus 25% of taxable capital gains included in his/her income from capital property donated in 1997, plus income from the recapture of any capital cost allowance arising on gifts of capital property, minus any capital gains deduction claimed in 1997, to the extent it relates to a gift referred to above. For the years a person dies or for the preceding year, the limit is 100% of the person's income.

Also, government gifts made after February 18, 1997 to the government of Canada or to a Canadian province or territory are subject to the same rule regarding eligible charitable organizations (75% of net income limitation for 1997).

Government gifts made before February 19, 1997 are not limited to the 75% of net income limitation for 1997. Such gifts are eligible for credit to the extent that the taxfiler has sufficient tax to absorb the amount of credit that the taxfiler produces.

A taxfiler receiving income from U.S.A. sources may now claim 75% of U.S.A. income for donations made to U.S.A. charitable organizations.

If after July 31, 1997, the taxfiler makes a gift of a non-qualifying security such as shares of a corporation that a taxfiler controls, obligations or any other security issued by the taxfiler (other

than shares, obligations, other securities listed on a prescribed stock exchange and deposits with financial institutions), the taxfiler may not be able to claim a credit for the donation that is subject to special rules.

DERIVED FROM: Line 344 of Schedule 9 (1997), Line 344 (1986 to 1996), Line 243 & 244 (1986 – 1985), Line 243 & 245 (1984 - 1985), Line 49 (1983)

LAD: TOTDN I, P

**Educational Deduction** (1983 - present)

DEFINITION: A full-time student at a designated educational institution and enrolled in a qualifying educational program is entitled to claim an Educational Deduction. This deduction reduces taxable income. Since 1988, Educational Deduction has been a non-refundable tax credit. Prior to that time, it was a deduction from income.

The following are the Educational Deductions that a student may claim for each whole or part month that he/she was enrolled in a qualifying educational program:

- 1983 - 1987       -\$50 per month
- 1988 - 1991       -\$60 per month
- 1992 - 1995       -\$80 per month
- 1996               -\$100 per month
- 1997               -\$150 per month

From 1983 to 1986, education amounts transferred from a dependent were claimed on the same line. Only the amount not required to reduce the student’s taxable income to zero may be transferred. From 1987 onward, education amounts transferred from a dependent are claimed on a separate line.

From 1997, any unused portion of the educational deduction may be carried forward and claimed in a future year. Any amounts carried forward cannot be transferred to a spouse, parent or grandparent at a later date.

DERIVED FROM: Line 322 (1988 - present), Line 247 (1984 - 1987), Line 54 (1983)

LAD: EDUDN I, P, K

**Employment Income from T4 Slips, Total** (1982 - present)

DEFINITION: Total Employment Income from T4 Slips includes all paid-employment income, i.e. wages, salaries, and commissions, before deductions. It excludes self-employment income. For other income from paid employment see Other Employment Income (OEI\_\_).

DERIVED FROM: Line 101 (1984 - present), Line 01 (1982 - 1983)

**TIRC\_** : Included from 1982 to present  
**XTIRC**: Included from 1982 to present

LAD: T4E\_\_ I, F, P, K

**Employment Insurance Benefits** (1982 - present)

DEFINITION: Employment Insurance Benefits, other than payments relating to the cost of a course or program designed to facilitate re-entry into the labour force, are included in taxable income. Employment Insurance is income paid to individuals experiencing paid-employment income interruptions. There is also Employment Insurance benefits for persons who stop working because of sickness, injury, pregnancy, birth, or adoption of a child. If a taxfiler receives EI benefits and the taxfiler's Net Income Before Adjustments (Line 234, not available on LAD) is more than the specified limit, the taxfiler must pay back part of these benefits (see Employment Insurance Repayment (EICRP)).

Note that prior to 1996 these benefits were referred to as Unemployment Insurance Benefits.

DERIVED FROM: Line 119 (1984 - present), Line 13 (1982 - 1983)

**TIRC\_** : Included from 1982 to present  
**XTIRC**: Included from 1982 to present

LAD: EINS\_ I, F, P, K (formerly UIC\_\_ from 1982 - 1995, retroactively changed to EINS\_ in 1996)

**Employment Insurance Premiums from T4 Slips** (1982 - present)

DEFINITION: This refers to the Employment Insurance (EI) premiums paid by employees based on their weekly insurable earnings. These compulsory contributions ensure income protection for workers experiencing temporary paid-employment income interruptions.

Note that prior to 1996 these premiums were referred to as Unemployment Insurance Premiums.

DERIVED FROM: Line 312 (1988 - present), Line 204 (1984 - 1987), Line 29 (1982 - 1983)

LAD: T4EIC I, F, P

**Employment Insurance Repayment** (1982 - present)

DEFINITION: If the taxfiler received Employment Insurance (EI) benefits during the tax year and his or her Net Income Before Adjustments (Line 234, not available on LAD) is more than a certain amount:

- \$47,190 in 1989

- \$49,920 in 1990
- \$53,040 in 1991
- \$55,380 in 1992
- \$58,110 in 1993
- \$60,840 in 1994
- \$63,570 in 1995
- \$48,750 in 1996
- \$48,750 in 1997

then the taxfiler must pay back part of these benefits.

Note that prior to 1996 these repayments were referred to as Unemployment Insurance Repayments.

DERIVED FROM: T1FF processing using part of Line 235 (1984 - present) and Line 58 (1982 - 1983). Line 235 is the Social Benefits Repayment field and consists of the benefits to be repaid on:

- Old Age Security Pension Repayment, Calculated (1989 - present)
- Employment Insurance Repayment (1989 - present);
- Family Allowance Repayment, Calculated (1989 - 1992)
- Net Federal Supplements (1992 - present)

The variable Social Benefits Repayment (RSBCL), combines the 4 variables outlined above into one total.

LAD: EICRP I, P (formerly UICRP from 1982 - 1995, retroactively changed to EICRP in 1996)

**Expenses, Allowable** (1982 - present)

DEFINITION: The taxfiler may deduct certain expenses that he/she paid to earn paid-employment income, under the employment contract, if the taxfiler had to pay the expenses and if he/she did not receive a non-taxable allowance for the expenses. These employment expenses include artist's employment expenses, repayment of salary or wages, legal fees and employee profit-sharing plans.

DERIVED FROM: Line: 229 (1988 - present), Line 109 (1984 - 1987), Line 06 (1982 - 1983)

**TIRC\_** : Formerly a component of Revenue Canada's definition of total income (as a negative amount) from 1982 to 1987. Beginning in 1988, this was no longer a component of income and is now reported on Line 229 as a deduction.

**XTIRC**: Not present.

LAD: ALEXP I, F, P



**Family Allowance Received**

(1982 - 1992)

DEFINITION: Family Allowance Received refers to benefits received from a now defunct universal federal program that provided monthly financial assistance to parents or guardians of dependent children. A parent or guardian who wholly or substantially maintained a dependent child under the age of 18 could apply for Family Allowance and receive the benefit up to and including the month in which the child turned 18. There were restrictions on who was eligible, e.g. residency requirements.

A dependent child was defined as a child with no taxable income of his/her own until 1988. Beginning in 1988, this stipulation was dropped. This occurred because Revenue Canada introduced Non-refundable Tax Credits and this changed the method of reporting taxable income. From 1988 onward, a dependent could have some taxable income and still receive Family Allowance. Family Allowance received was included as income.

Up until 1992, residents of Quebec received Family Allowance (FA\_\_\_) payments from both the federal and provincial governments. From 1982 - 1986, the sum of the two amounts was reported. From 1987 onward, the provincial payments were non-taxable. This resulted in the provincial payments not being included in the Family Allowance Received field, and consequently being excluded from XTIRC. The federal Family Allowance payments to residents of Quebec continued to be reported in this field until 1992.

In 1993, the Child Tax Benefit Program replaced the federal Family Allowance Program. Residents of Quebec continued to receive provincial payments. In 1994, a variable was added to the LAD containing the estimated Family Allowance benefits received by Quebec residents (FAQUE). The benefits are estimated since they are not available from the T1 form. To summarize, Quebec provincial Family Allowance payments are covered by LAD from 1982 to 1986 (in the Family Allowance variable, FA\_\_\_) and from 1994 to 1996 (in the Quebec Family Allowance variable, FAQUE). Quebec Family Allowance information is not available from 1987 to 1993, and therefore there is some inconsistency in XTIRC.

Beginning in 1989, Family Allowance was clawed back from higher income families. See Family Allowance Repayment, Calculated for more information.

See Family Benefits, FABEN which contains Family Allowance and family benefits from 1982 to present.

DERIVED FROM: Line 118 (1984 - 1992), Line 12 (1982 - 1983)

**TIRC\_ :** Included from 1982 to 1992 inclusively. Federal Family Allowance was replaced by the Child Tax Benefit in 1993.

**XTIRC:** Included from 1982 to 1992 inclusively. Family Allowance was replaced by the Child Tax Benefit in 1993. Provincial family allowance has been included in XTIRC as following : Quebec (from 1982 to 1986 in FA\_ and 1994 to present in FABEN), British Columbia (from 1996 in FABEN), New Brunswick (from 1997 in FABEN) and Alberta (from 1997 in FABEN).

LAD: FA\_\_\_ I, F, P

**Family Allowance Repayment, Calculated** (1989 - 1992)

DEFINITION: Family Allowance Repayment Calculated refers to the calculated amount of Family Allowance Benefits repaid to the government. A new rule was introduced in the 1989 taxation year that was applied to taxfilers who received Family Allowance Benefits. If a taxfiler had a net income of more than the limit (\$50,000 in 1989, \$50,850 in 1990, \$51,765 in 1991 and \$53,215 in 1992), then the taxfiler was required to repay to the government part of the benefits received. Family Allowance Repayment Calculated is one element of the Social Benefits Repayment field on the T1 General (Line 235).

DERIVED FROM: Part of Line 235 (1989 - 1992, also see Line 118). Line 235 is the Social Benefits Repayment field and consists of the benefits to be repaid on:

- Old Age Security Pension Repayment Calculated (1989 - present)
- Employment Insurance Repayment (1989 - present);
- Family Allowance Repayment Calculated (1989 - 1992)
- Net Federal Supplements Repayment (1993 - present)

LAD: RFACL I

**Family Allowance, Quebec** (1994 - 1996)

DEFINITION: This variable contains the estimated benefits received by Quebec residents for Quebec Family Allowance. The benefits are estimated since they are not available from the T1 form. Federal and provincial Family Allowance payments for Quebec residents are covered by the LAD from 1982 to 1986 in Family Allowance (FA\_\_\_) and, beginning in 1994, in Quebec Family Allowance (FAQUE). Amounts received were not available from 1987 to 1993 resulting in some inconsistency in XTIRC. Quebec Family Allowance (FAQUE) had been merged into Family Allowance Benefits (FABEN), and is no longer available as a separate variable.

The Family Benefits variable (FABEN) includes the estimated benefits from Family Allowance and family benefits for both federal and provincial programs from 1982 to present.

DERIVED FROM: T1FF processing

**TIRC\_** : Not present.

**XTIRC**: Covered from 1982 to 1986 under Family Allowance (FA\_\_\_). These payments are not included from 1987 to 1993. Covered from 1994 - 1996 under Quebec Family Allowance (FAQUE). Covered from 1982 to 1986 and 1994 to present in Family Benefits (FABEN).

LAD: FAQUE I, F, P

**Family Benefits**

(1982 - 1992 and 1994 to present)

DEFINITION: This variable contains the estimated benefits received from Family Allowance and family benefits from both federal and provincial programs. Outlined below is an historical overview of the evolution of this variable.

## 1982 - 1992

Family Benefits refers to benefits received from a now defunct Family Allowance federal program that was universally available on a monthly basis to provide financial assistance to parents or guardians of dependent children. A parent or guardian who wholly or substantially maintained a dependent child under 18 could apply for Family Allowance and receive the benefit up to and including the month in which the child turned 18. There were restrictions on who was eligible, e.g. residency requirements. The Family Allowance Payments had to be reported as income and was therefore taxable.

A dependent child was defined as a child with no taxable income of his/her own until 1988. Beginning in 1988, this stipulation was dropped. This occurred because Revenue Canada introduced Non-Refundable Tax Credits and this changed the method of reporting taxable income. From 1988 onward, a dependent could have some taxable income and still receive Family Allowance.

Up until 1992, residents of Quebec received Family Allowance (FA\_) payments from both the Federal and Provincial Governments. From 1982 – 1986, the sum of the two amounts was reported. From 1987 onward, the provincial payments were non-taxable. This resulted in the provincial payments not being included in the Family Allowance Received field, and consequently being excluded from XTIRC. The federal Family Allowance payments to residents of Quebec continued to be reported in this field until 1992.

## 1993

In 1993, the Child Tax Benefit (CTBL\_) program replaced the federal Family Allowance program. Residents of Quebec continued to receive provincial payments, but this information was unavailable for 1993 and therefore there is some inconsistency in XTIRC.

## 1994 - present

Quebec Family Allowance (FAQUE) is included in FABEN. These benefits are estimated since they are not available from the T1 form.

## 1996 - present

Family Benefits for British Columbia (FABC) is included in. These benefits consist of the British Columbia Family Bonus. These benefits are estimated since they are not available from the T1 form.

1997 - present

Family benefits for Alberta and New Brunswick are included in this variable. The Alberta family benefits consist of the Alberta Family Employment Tax Credit. The New Brunswick family benefits consist of the New Brunswick Child Tax Benefit and the Working Income Supplement. These benefits are estimated since they are not available from the T1 form.

DERIVED FROM: T1FF Processing (1994 - present), Line 118 (1984 - 1992), Line 12 (1982 - 1983)

TIRC\_: 1982 - 1986; Provincial Family Allowance for Quebec, Taxable.  
 1982 - 1992; Federal Family Allowance for all provinces, Taxable.  
 XTIRC: 1982 - 1986; Provincial Family Allowance for Quebec, Taxable.  
 1982 - 1992; Federal Family Allowance for all provinces, Taxable.  
 1994 - present; Provincial Family Allowance for Quebec, Non-taxable.  
 1996 - present; Provincial family benefits for British Columbia, Non-taxable.  
 1997 - present; Provincial family benefits for Alberta and New Brunswick, Non-taxable.

LAD: FABEN I, F, P

### **Family Benefits, British Columbia** (1996 only)

DEFINITION: This variable contains the estimated benefits received by British Columbia residents for the British Columbia Family Bonus. The benefits are estimated since they are not available from the T1 form. From 1997, British Columbia Family Benefits (FABC\_) have been merged into Family Allowance Benefits (FABEN) and are no longer available as a separate variable.

The Family Benefits variable (FABEN) includes the estimated benefits from Family Allowance and family benefits for both federal and provincial programs from 1982 to present.

DERIVED FROM: T1FF Processing

TIRC\_: Not present

XTIRC: Included in 1996, See FABEN.

LAD: FABC\_ I, F, P

### **Family Flag** (1982 - present)

DEFINITION: The Family Flag is a code that is assigned to every record. It identifies where the individual was matched within the family system, under what conditions, and whether or not the individual in a given family is an adult or a child. This variable is not intended to be used as an indicator of marital status. The following codes have been assigned:

- '0' =Unmatched filer
- '1' =Married couple
- '2' =Declared married, filers living at the same address
- '3' =Widowed/deceased, one of the spouses is deceased
- '4' =Married couple, neither person lists a spousal SIN, filers matched by address
- '5' =Formerly married
- '6' =Tax-filing child.
- '7' =Non-filing spouse, imputed record
- '8' =Non-filing child, imputed record
- '9' =Common-law couple with at least one spouse reporting
- '10' =Deceased/deceased couple, deceased filer matched with deceased filer
- '11' =Deceased/couple, deceased filer matched with a spouse who has remarried.

DERIVED FROM: T1FF processing

LAD: FFLAG I character

**Family Identification Number** (1982 - present)

DEFINITION: The family identification number (FIN) is a unique number, assigned to each family. Each member within the family is assigned the same number. It is used to identify individual census families that have been created in a specific year. This number is not necessarily the same between years because it is randomly chosen from either parent if two exist.

DERIVED FROM: T1FF processing

LAD: FIN\_\_ I, K

**Family Type** (1982 - present)

DEFINITION: This is a code assigned to each individual to identify his/her family composition. It identifies the family type as of December 31<sup>st</sup> of the tax year. A negative code indicates that a deceased person is included with the family unit. If the individual dies in a given year, their status after death is indicated in this variable. The following codes have been assigned:

- 1\* = Husband-wife family: each spouse files a return.
- 1\* = Husband-wife family: 2 living spouse filers and a deceased filer.  
There are at least three filers - husband, wife, and a deceased spouse of either the husband or wife, and any filing children.
- 2\* = Husband-wife family: one spouse files a return.  
From the information provided on the filer's tax return, the other spouse is imputed.
- 2\* = Husband-wife family: one living spouse filer and a deceased filer.

- There are at least two filers - either the husband or wife and the deceased spouse of the husband or wife, and any filing children.
- 3\* = Lone-parent family: The lone parent files a return.
- 3\* = Lone-parent family: 1 living filer and a deceased filer.  
There are at least two filers - the lone parent and the deceased spouse of this parent, and any filing children.
- 4 = Non-family person: The non-family person files a return.
- 4 = Non-family person: 1 living filer and a deceased filer.  
There are two filers – the non-family person and the deceased spouse of this person.
- 5\* = Common law family. Each common-law partner files a return.
- 5\* = Common-law family: 2 living filers and a deceased filer.  
There are at least three filers - 2 living common-law partners and a deceased partner of one of the living filers and any filing children.
- 6 = Non-family person: imputed spouse of a deceased taxfiler.  
The spouse (husband, wife or common-law partner) of the deceased taxfiler is imputed from information on the deceased filer's tax return. This imputed spouse is the non-family person.
- 7 = Non-family person: 1 deceased filer.  
There is one filer - the deceased, with no evidence of a surviving spouse.
- 8\* = Common-law family: 1 filer. Available since 1992.  
From the information provided on the filer's tax return, the other common-law partner is imputed.
- 9 = Husband-wife family: 2 deceased filers.  
There are 2 filers - the deceased husband and the deceased wife.

\* There may or may not be filing or imputed children in these families.

DERIVED FROM: T1FF Processing

LAD: FCMP\_ I

### **Family, Number of Members with a SIN**

(1982 - present)

DEFINITION: This variable is a count of the number of individuals within a family that have a Social Insurance Number (SIN). The SIN is the basis of selection of individuals into the LAD. The probability of a T1FF family being represented in the LAD is proportional to the number of individuals within the family that have a Social Insurance Number. The greater the number of people within a family that have a SIN, the greater the probability this family will be selected. In addition to increasing the probability of being selected, families with more than one SIN also have a probability of being selected more than once within the LAD.

The Number of Members with a SIN variable can be used to equalize the probability of selecting families into a sample. Please see LAD staff regarding the methods of equalizing the representation of families within a sample.

DERIVED FROM: T1FF processing and personal information section, T1 tax form (1982 -

present)

LAD: NWSIN I

**Farming Income, Gross** (1982 - present)

DEFINITION: Gross Farming Income is the total income from the taxfiler's unincorporated farming operation, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports income from the entire operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

**Note:** When this variable is reported for more than one person in a family, the family and parents aggregate levels contain only the amount from one of these persons, the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are all working for the same business.

DERIVED FROM: Line 168 (1984 - present), Line 87 (1982 - 1983)

LAD: FMGRS I, F, P (formerly SGFAR from 1982 - 1995, retroactively changed to FMGRS in 1996)

**Farming Income, Net** (1982 - present)

DEFINITION: Net Farming Income is the taxfiler's share of income (gain or loss) from an unincorporated farming operation, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by taxfilers might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

DERIVED FROM: Line 141 (1984 - present), Line 22 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: FMNET I, F, P (formerly SNFAR from 1982 - 1995, retroactively changed to FMNET in 1996)

**Fishing Income, Gross** (1982 - present)

DEFINITION: Gross Fishing Income is the total income from the taxfiler's unincorporated fishing operation, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports income from the entire operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

**Note:** When this variable is reported for more than one person in a family, the family and parents aggregate levels contain only the amount from one of these persons, the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are all working for the same business.

DERIVED FROM: Line 170 (1984 to present), Line 88 (1982 - 1983)

LAD: FSGRS I, F, P (formerly SGFIS from 1982 - 1995, retroactively changed to FSGRS in 1996)

**Fishing Income, Net** (1982 - present)

DEFINITION: Net Fishing Income is the taxfiler's share of income (gain or loss) from an unincorporated fishing operation, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by taxfilers might be positive, negative or zero. Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

DERIVED FROM: Line 143 (1984 to present), Line 23 (1982 - 1983)

**TIRC\_ :** Included from 1982 to present

**XTIRC:** Included from 1982 to present



LAD: FSNET I, F, P (formerly SNFIS from 1982 - 1995, retroactively changed to FSNET in 1996)

**GST and FST Credits**

(1986 - present)

DEFINITION: This represents the Federal Sales Tax (FST) Credit and/or Goods and Services Tax (GST) Credit that the taxfiler received. In 1990, the Goods and Services Tax Credit and Federal Sales Tax Credit overlapped. In 1991, the Federal Sales Tax Credit was completely replaced by the Goods and Services Tax (GST) Credit. The Goods and Services Tax was enacted in 1990 as part of the tax imposed on virtually all personal expenditures beginning January 1, 1991. The GST Credit is intended to offset the cost of tax for lower income individuals and families. The GST Credit replaced the FST Credit on the 1991 return. Taxfilers could apply for the GST credit on the 1989 and 1990 returns. However, the eligible taxfiler did not receive the first GST Credit payment, which is paid tri-annually, until December 1990.

DERIVED FROM: FST Credit: Line 446 (1988 - 1990), Line 451 (1986 - 1987). GST Credit: Application on tax form (1991 - present)

**TIRC\_** : Not present

**XTIRC**: Included from 1986 to present. From 1986 to 1990, it was called the Federal Sales Tax Credit and was replaced by the GST Credit in 1990. In the LAD, the same variable (FSGTX) contains the sum of the FST Credit (1986 - 1990) paid to the filer and the GST Credit (1990 - present)

LAD: FSGTX I, F, P, K

**GST Rebate for Employees and Self-employed**

(1991- present)

DEFINITION: This is the amount of GST rebate given to employees and partners (self-employed). A taxfiler that deducted eligible expenses from income may claim a GST rebate if his/her employer (other than listed financial institutions) has a GST number and files a GST return; or the taxfiler is a member of a registered partnership and reports on the return his/her share of income from that partnership. This rebate is reported as income in the year it is received. Therefore, if a taxfiler received a 1993 GST Rebate for self-employed, it should be included in their 1994 tax return as income.

DERIVED FROM: Line 457 (1991 - present)

LAD: GSTRS I, F, P

**Home Relocation Loan Deduction, Employee** (1986 - present)

DEFINITION: This deduction may be claimed by a taxfiler who received a low interest home relocation loan from his or her employer to move to another residence in order to maintain or to begin a new job.

The degree of accuracy of this field is not known because it is seldom used.

DERIVED FROM: Line 248 (1986 to present)

LAD: HRLDN I

**Immigrant/Emigrant Code** (1982 - present)

DEFINITION: The Immigrant/Emigrant Code describes the migratory status of the taxfiler during the taxation year, with respect to movement in and out of Canada. It indicates those taxfilers who move to Canada within the tax year and those who leave Canada within the tax year.

The codes are:

- ' ' (blank): no migration
- '1': entry
- '2': exit
- '3': both

DERIVED FROM: Personal Information Section, T1 tax form (1982 – present)

LAD: IEMCO I, P, K character (formerly MIGCD from 1986 - 1995, retroactively changed to IEMCO in 1996)

**Income After Tax** (1984 - present)

DEFINITION: Income After Tax is the total income (XTIRC) excluding provincial and federal taxes and including the Quebec Abatement. This variable is available for both taxfilers and imputed individuals. However, imputed individuals have NPTXC = 0, NFTXC = 0 and ABQUE = 0, resulting in AFTAX = XTIRC.

This variable was not derived prior to 1984 because the Quebec Abatement was unavailable.

DERIVED FROM: T1FF processing

LAD: AFTAX I, F, P

**Income, Total (Revenue Canada Definition)**

(1982 - present)

DEFINITION: Total Income defined by Revenue Canada is the sum of the following income sources:

- From 1982 to present:
  - Canada/Quebec Pension Plan Benefits (CQPP\_) Line 114 (includes Disability Line 152)
  - Capital Gains/Losses Calculated (CLKGL) Line 127
  - Dividends, Taxable Grossed Up (DIVTX, not available on LAD) Line 120
  - Earnings from T4 Slips, Total (T4E\_\_) Line 101 (includes Commissions, Line 102)
  - Interest and Investment Income (INVI\_) Line 121
  - Old Age Security Pension (OASP\_) Line 113
  - Other Employment Income (OEI\_) Line 104
  - Other Income (OI\_\_) Line 130
  - Pension and Superannuation Income (SOP4A) Line 115
  - Rental Income, Net (RNET\_) Line 126
  - Self-employment Net Income:
    - Net Business Income (BNET\_) Line 135
    - Net Commission Income (CMNET) Line 139
    - Net Farming Income (FMNET) Line 141
    - Net Fishing Income (FSNET) Line 143
    - Net Professional Income (PFNET) Line 137
  - Employment Insurance Benefits (EINS\_) Line 119
- From 1986 to present:
  - Alimony or Maintenance Income (ALMI\_) Line 128
  - GST (page 1 of tax form) and FST Credits (FSGTX). FST--Line 446 for 1988 - 1990 and Line 451 from 1986 - 1987.
- From 1988 to present:
  - Limited Partnership Income, Net (LTPI\_) Line 122. Prior to 1988, LTPI was included in Net Business Income, Net Rental Income, or Other Income.
  - Registered Retirement Savings Plan Income (T4RSP) Line 129. Prior to 1988, T4RSP was included in Other Income.
- From 1992 to present:
  - Net Federal Supplements (NFSL\_) Line 146
  - Social Assistance Payments (SASPY) Line 145
  - Workers' Compensation Payments (WKCPY) Line 144
- From 1996:

- Guaranteed Income Supplements (GISCL), which is a component of Net Federal Supplements (NFSL\_) is available as a separate variable.

Also, from 1982 to 1992, Family Allowance Received (FA\_\_\_) was included in the calculation of Total Income as defined by Revenue Canada, and from 1982 to 1987, Expenses, Allowable (ALEXPI) was subtracted from Total Income as defined by Revenue Canada.

DERIVED FROM: Line 150 (1984 - present), Line 24 (1982 - 1983)

LAD: TIRC\_ I, F, P, K

**Income, Total (SAADD definition)** (1982 - present)

DEFINITION: Total Income (TIRC), as found on Line 150 of the T1 tax form, refers to the sum of a taxfiler's income for Revenue Canada's purpose. SAADD modified this variable to create its own definition of total income (XTIRC). It includes the taxfiler's income from taxable as well as non-taxable sources. This definition has changed over the years to reflect changes in the tax form, refundable tax credits, and income calculations. The relationship between Revenue Canada's and SAADD's definition is as follows (see Section 14, Table 4 for a complete list of variables):

$$XTIRC = TIRC - \{ \text{adjustment for dividends} \} - \{ \text{capital gains} \} + \{ \text{refundable tax credits} \} + \{ \text{other non-taxable income} \}$$

Total Income as defined by SAADD's is the sum of the following income sources:

- From 1982 to present:
  - Canada/Quebec Pension Plan Benefits (CQPP\_), Line 114 (includes Disability Line 152)
  - Dividends, (XDIV\_), derived from LAD processing
  - Earnings from T4 Slips, Total (T4E\_\_\_), Line 101 (includes Commissions Line 102)
  - Interest and Investment Income (INVI\_), Line 121
  - Old Age Security Pension (OASP\_), Line 113
  - Other Employment Income (OEI\_\_\_), Line 104
  - Other Income (OI\_\_\_), Line 130
  - Pension and Superannuation Income (SOP4A), Line 115
  - Provincial Refundable Tax Credit (PTXC\_), Line 479 from 1991 - present, Line 448 from 1984 - 1987, Line 464 from 1988 - 1989, and Line 74 from 1982 to 1983.
  - Rental Income, Net (RNET\_), Line 126
  - Self-employment Net Income:
    - Net Business Income (BNET\_), Line 135
    - Net Commission Income (CMNET), Line 139
    - Net Farming Income (FMNET), Line 141

- Net Fishing Income (FSNET), Line 143
- Net Professional Income (PFNET), Line 137
- Employment Insurance Benefits (EINS\_), Line 119
- Family Benefits (FABEN) derived from T1FF processing. No information is available for 1993. A number of changes have occurred in this variable:

1982 - 1986; Provincial Family Allowance for Quebec.

1982 - 1992; Federal Family Allowance for all provinces.

1994 - present; Provincial Family Allowance for Quebec.

1996 - present; Provincial family benefits for British Columbia.

1997 - present; Provincial family benefits for Alberta and New Brunswick.

- From 1986 to present:
  - Alimony or Maintenance Income (ALMI\_), Line 128
  - GST (page 1 of tax form) and FST Credits (FSGTX). FST, Line 446 for 1988 - 1990 and Line 451 from 1986 - 1987.
  - Non-taxable Income (NTXI\_). Beginning in 1992, the three components of this variable were available separately.
- From 1988 to present:
  - Limited Partnership Income, Net (LTPI\_) Line 122. Prior to 1988, LTPI was included in Net Business Income, Net Rental Income, or Other Income.
  - Registered Retirement Savings Plan Income (T4RSP) Line 129. Prior to 1988, T4RSP was included in Other Income.
- From 1992 to present, the three components of NTSI were made available separately:
  - Net Federal Supplements (NFSL\_), Line 146
  - Social Assistance Payments (SASPY), Line 145
  - Workers' Compensation Payments (WKCPY), Line 144
- From 1982 to 1992:
  - Child Tax Credit (CTC\_), Line 444 from 1988 - 1992, Line 450 from 1984 - 1987 and Line 78 from 1982 - 1983.
- From 1993 to present:
  - Child Tax Benefit (CTBI\_) from Child Tax Benefit File.

DERIVED FROM: T1FF processing

LAD: XTIRC I, F, P, K

**Individual, Description of**

(1982 - present)

DEFINITION: The Description of the Individual is a numeric code that is assigned to individuals. Following is a list of the codes and their meaning:

- 1: Male, adult, taxfiler, married or common law
- 2: Male, adult, non-taxfiler (imputed individual), married or common law
- 3: Female, adult, taxfiler, married or common law
- 4: Female, adult, non-taxfiler (imputed individual), married or common law
- 5: Child taxfiler
- 6: Non-taxfiling (imputed) child. (Only available from 1993 to present)
- 7: Adult, taxfiler, lone parent
- 8: Non-family person, taxfiler

If the individual dies in a given year, their status prior to death is defined in this variable.

There is no restriction on the ages of children. A child is defined as anyone who is single and living with one or both parents. For example, a 50 year-old child may be living with a 70 year-old parent. This family would be classified as lone-parent.

DERIVED FROM: LAD processing

LAD: INDFL I

**Interest and Investment Income**

(1982 - present)

DEFINITION: Interest and Investment Income is income that is earned from interest and other investments during the tax year. This type of income can be received as a result of Canada Savings Bonds, corporate bonds, trusts, bank or other deposits, mortgages, notes, foreign interest, foreign dividend income and other property.

DERIVED FROM: Line 121 (1984 - present), Line 15 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: INVI\_ I, F, P

**Language, English or French**

(1982 - present)

DEFINITION: Language code indicates the official language in which the taxfiler reported his/her information to Revenue Canada. These codes are:

- 'E': English
- 'F': French

This field is not necessarily a good indicator of language spoken by the taxfiler.

DERIVED FROM: Revenue Canada Processing of T1 Tax Form

LAD: LNGCO I, F, P character

**Limited Partnership Income, Net** (1988 - present)

DEFINITION: Net partnership income is reported for limited or non-active partners only. It is the taxfiler's income, after costs and expenses are deducted, if he/she was a limited partner of a partnership that did not include a rental or farming operation. Amounts reported by the taxfiler might be positive, negative or zero.

DERIVED FROM: Line 122 (1988 - present)

**TIRC\_** : Included from 1988 to present. Prior to 1988, limited partnership income (LTPI\_) was declared in net business income (SEI\_\_), net rental income (RNET\_), or may have been declared in other income (OI\_\_\_), depending on the type of business.

**XTIRC**: Same as above.

LAD: LTPI\_ I, F, P

**Low Income Status (Revenue Canada Total Income)** (1982 - present)

DEFINITION: The Low-Income Status flag identifies low-income individuals and families according to the Low-Income Measure (LIM) threshold. The Low Income Measure is one-half of the adjusted median family income, where 'adjusted' indicates a consideration of family size. Revenue Canada's definition of Total Income (TIRC) is used to establish this LIM threshold.

DERIVED FROM: This variable is derived at the time of retrieval. Please consult with LAD staff.

LAD: LIMTI I, F

**Low Income Status (SAADD Total Income)** (1982 - present)

DEFINITION: The Low-Income Status flag identifies low-income individuals and families according to the Low-Income Measure (LIM) threshold. The Low Income Measure is one-half of the adjusted median family income, where 'adjusted' indicates a consideration of family size. SAADD's definition of Total Income (XTIRC) is used to establish this LIM threshold.

DERIVED FROM: This variable is derived at the time of retrieval. Please consult with LAD staff.

LAD: LIMXT I, F

**Marital Status**

(1982 - present)

DEFINITION: Marital status is a numeric code representing the marital status of the taxfiler. The marital status and corresponding codes are:

- ' ': (blank): Missing value
- 'M': Married
- 'C': Common-law (available as of 1992)
- 'W': Widowed
- 'D': Divorced
- 'A': Separated
- 'S': Single

The marital status variable is not considered to be reliable because it appears to be subjective. Better indicators of marital status may be the family type variable (FCMP\_) and the description of the individual variable (INDFL).

DERIVED FROM: Personal information section, T1 tax form (1982 - present)

LAD: MSTCO I character

**Market Income**

(1982 - present)

DEFINITION: Market Income is defined as total income excluding government transfer payments from government programs. These exclusions include Workers' Compensation, Child Tax Benefit, Employment Insurance, CPP/QPP, etc. Market income consists of the following variables:

- Alimony or Support Income (ALMI\_)
- Dividends (XDIV\_)
- Earnings from T4 Slips, Total (T4E\_)
- Interest and Investment Income ( INVI\_)
- Limited Partnership Income, Net (LTPI\_)
- Other Employment Income (OEI\_)
- Other Income (OI\_)
- Other Pension and Superannuation Income (SOP4A)
- Registered Retirement Savings Plan Income (T4RSP)
- Rental Income, Net (RNET\_)
- Self-employment, Net Income (SEI\_)

Market Income plus income from government transfer payments will equal what has been defined as Total Income by SAADD (XTIRC).

DERIVED FROM: This variable is derived at the time of retrieval. Please consult with LAD staff.



LAD: MKINC I, F, P

**Medical Expenses, Calculated** (1984 - present)

DEFINITION: A taxfiler can claim calculated medical expenses as a deduction, provided the filer has not and will not be reimbursed for the expense. However, a taxfiler may claim expenses if the reimbursement is included in his/her income, such as a benefit shown on a T4 slip, and provided the taxfiler did not deduct the reimbursement anywhere else on the tax return.

DERIVED FROM: Line 332 (1988 to present), Line 242 (1984 - 1987)

LAD: MDEXC I, P

**Moving Expenses Deduction** (1986 - present)

DEFINITION: Moving Expenses are a deduction available for taxfilers who have moved for employment or scholastic reasons (within Canada) during the tax year. Prior to 1986, this deduction was included in the 'other deduction' field, which is unavailable on the LAD.

DERIVED FROM: Line 219 (1988 - present), Line 222 (1986 - 1987)

LAD: MVEXP I

**Net Federal Supplements** (1992 - present)

DEFINITION: Net Federal Supplements are the combination of Guaranteed Income Supplement and Spouse's Allowance, which are part of the Old Age Security Pension Program. These are transfers made to seniors with low or no income. Revenue Canada may not require people receiving these supplements to file tax returns since they likely have no taxable income. However, starting in 1992, Net Federal Supplements, Workers' Compensation payments and Social Assistance payments were to be reported and have been included in Total Income as defined by Revenue Canada. People receiving these benefits have an incentive to file tax returns in order to obtain provincial and/or federal tax credits.

DERIVED FROM: Line 146 (1992 - present)

**TIRC\_** : Included from 1992 to present

**XTIRC**: Included from 1992 to present. From 1986 to 1991, it was included in XTIRC through the non-taxable income (NTXI\_) field

LAD: NFSL\_ I, F, P

**Net Income**

(1982 - present)

DEFINITION: Net Income is the taxfiler's Total Income (Revenue Canada definition, TIRC\_) less deductions and Social Benefit Repayments (RSBCL).

Social Benefits Repayments (RSBCL) consists of:

- Employment Insurance Repayment (1982 - present)
- Net Federal Supplements Repayment (1993 - present)
- Old Age Security Pension Repayment Calculated (1989 - present)
- Family Allowance Repayment (1989 - 1992)

Total Deductions from Total Income (not available on LAD) consists of:

- Registered Pension Plan Contributions (T4RP, 1986 - present)
- RRSP Contributions (RRSPC, 1982 - present)
- Union, Professional and Other Dues (DUES, 1982 - present)
- Child Care Expense Deduction (CCEXD, 1982 - present)
- Attendant Care Expenses (ACEXP, 1989 - 1991, not available on LAD)
- Allowable Business Investment Losses (KLCBCL, not available on LAD)
- Moving Expenses Deduction (MVEXP, 1986 - present)
- Alimony or Separation Allowance Payments (ALMDM, 1986 - present)
- Carrying Charges and Interest Expenses (CYCGINV, not available on LAD)
- Exploration and Development Expenses (CEDEXP, not available on LAD)
- Other Employment Expenses (not available on LAD)
- Other Deductions (not available on LAD)

Prior to 1988, many of the non-refundable tax credits were deductions from total income.

Total deductions from Total Income before 1988 consisted of:

- CPP/QPP Contributions through Employment (CQPPD, 1982 - present)
- CPP/QPP Contributions through Self-employment (CLCPP, 1982 - present)
- Employment Insurance Premiums (T4EIC, 1982 - present)
- Registered Pension Plan Contributions (T4RP, 1986 - present)
- RRSP Premiums (RRSPCL, not available on LAD)
- Registered Home Ownership Savings Plan Contributions (RHOSP, 1982 - 1984, not available on LAD)
- Union, Professional and Other Dues (DUES, 1982 - present)
- Tuition Fees for Self (TUTDN, 1982 - present)
- Child Care Expense Deductions (CCEXD, 1982 - present)
- Allowable Business Investment Losses (KLCBCL, not available on LAD)
- Moving Expenses (MVEXP, 1986 - 1991)
- Alimony or Support Income (ALMI, 1986 - present)

- Carrying Charges and Interest Expenses (CYCGINV, not available on LAD from 1986 - 1991)
- Indexed Security Investment Plan – allowable capital losses (1984 - 1985)
- Other Deductions (ODN, not available on LAD)

DERIVED FROM: Line 236 (1988 - present), Line 224 (1984 - 1987), Line 41 (1982 - 1983)

LAD: NETIC I, F, P, K

**Non-refundable Tax Credit, Calculated** (1988 - present)

DEFINITION: This field refers to the amount of credit claimed by a taxfiler. It is a percentage of the total non-refundable tax credits, plus a percentage of charitable donations.

Non-refundable tax credits cannot be carried over to other years, with the exception of charitable donations, and they cannot be transferred to the spouse, with the exception of the age amount, pension income credit, disability deduction, and tuition fees and education amount. Medical expenses and, since 1995, charitable donations, can be claimed by either spouse.

Prior to the 1988 tax reform, taxfilers used personal exemptions and deductions to reduce their taxable income. Since 1988, many of these deductions and exemptions are added together to derive the non-refundable credit, which is used to reduce federal income tax payable. They are called non-refundable because, if these credits exceed the federal income tax payable, the difference is not refundable.

The following credits and exemptions are added together to result in the non-refundable credit:

- Age Amount (AXMP, not in LAD)
- Amounts for Infirm Dependants 18 years of age or older (ADPER, not in LAD)
- Basic Personal Amount (BPXMP, not in LAD)
- Canada or Quebec Pension Plan Contributions through Employment (CQPP\_)
- Canada or Quebec Pension Plan Contributions through Self-employment (CLCPP)
- Charitable Donations (TOTDN)
- Disability Amount for Self (DISDN)
- Disability Amount Transferred from Dependents Other than Spouse (DISDO)
- Education Amount for Self (EDUDN)
- Equivalent-to-spouse Amount (EQMAR, not in LAD)
- Medical Expenses (MDEXC)
- Pension Income Amount (PENDC)
- Tuition Amount for Self (TUTDN)
- Tuition Fees and Education Amount Transferred from Children (EDUDNTF, not in LAD)
- Employment Insurance Premiums (T4EIC)

DERIVED FROM: Line 350 (1988 - present)

LAD: NNRCC I, F, P, K

**Non-refundable Tax Credits**

(1982 - present)

DEFINITION: Non-refundable Tax Credits is the sum of the following variables:

- Age Amount (AXMP, not in LAD)
- Amounts for Infirm Dependants 18 years of age or older (ADPER, not in LAD)
- Basic Personal Amount (BPXMP, not in LAD)
- Canada or Quebec Pension Plan Contributions through Employment (CQPP\_)
- Canada or Quebec Pension Plan Contributions through Self-employment (CLCPP)
- Disability Amount for Self (DISDN)
- Disability Amount Transferred from Dependents Other than Spouse (DISDO)
- Education Amount for Self (EDUDN)
- Equivalent-to-spouse Amount (EQMAR, not in LAD)
- Spousal Amount (MXMP, not in LAD)
- Medical Expenses (MDEXC)
- Pension Income Amount (PENDC)
- Tuition Amount for Self (TUTDN)
- Tuition Fees and Education Amount Transferred from Children (EDUDNTF, not in LAD)
- Employment Insurance Premiums (T4EIC)

As described for the variable Non-refundable Tax Credit, Calculated, a portion of these credits is used to reduce federal income tax payable. They are called non-refundable because, if these credits exceed the federal income tax payable, the difference is not refundable.

Prior to 1988, many of the credits listed above were deductions from total income, as exemptions. To create a relatively consistent variable over time, LAD processing created a TOTNO variable from 1982 to 1987, which included the items listed above whenever available on the tax form.

DERIVED FROM: Line 335 (1988 - present), LAD processing (1982 - 1987)

LAD: TOTNO I

**Non-taxable Income**

(1986 - present)

DEFINITION: The Non-taxable Income field refers to the income considered for the refundable tax credits, but not included in the calculation of taxable income.

The income which is treated in this way includes:

- Workers' Compensation Payments (WKCPY)

- Net Federal Supplements (NFSL\_)
- Social Assistance Income (SASPY)

These amounts are included in the calculation for means-tested tax credits such as the Goods and Services Tax Credit. Also, these amounts are included in a taxfiler's income to determine whether someone else can claim him/her as a dependent. Revenue Canada did not separate these items on the T1 General tax form until 1992. Before 1992, they were reported as a sum on the T1 schedule (NTXI\_), which was used to apply for the Child Tax Credit and the Federal Sales Tax Credit.

For continuity, the Non-taxable Income field (NTXI\_) still exists and is the sum of the above three transfer payments (WKCPY, NFSL\_, SASPY) which are, since 1992, reported separately on the T1 form and are available on the LAD.

DERIVED FROM: Line 147 (1992 - present), Line 549 on Schedule 7 (1986 - 1991)

**TIRC\_** : Not present

**XTIRC**: Included from 1986 to present

LAD: NTXI\_ I, F, P, K

### **Old Age Security Pension**

(1982 - present)

DEFINITION: Old Age Security (OAS) pension is a part of the Old Age Security Program, a federal government program that guarantees a degree of financial security to Canadian seniors. This variable does not include the benefits from either the Guaranteed Income Supplement (GIS) or the Spousal Allowance (SPA).

On rare occasions, non-senior families might receive OAS income. This can occur when an older spouse dies and their income is included with the younger spouse's family income for that tax year.

DERIVED FROM: Line 113 (1984 - present), Line 09 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: OASP\_ I, F, P

### **Old Age Security Pension Repayment, Calculated**

(1989 - present)

DEFINITION: Old Age Security (OAS) Pension Repayment is a claw-back used to recover OAS pension income and Net Federal Supplements (NFSL\_) when the taxfiler's net income before adjustments (Line 234) is greater than the allowed limit. (NFSL\_ repayment has been included in OAS Pension Repayment Calculated from 1992 to present.) If a taxfiler has a net income above a certain limit (\$50,000 in 1989, \$50,850 in 1990, \$51,765 in 1991, and \$53,215

from 1992 to present), then the taxfiler is required to repay the government all or part of the benefits received.

DERIVED FROM: part of Line 235 (1989 - present)

Line 235 is the Social Benefits Repayment field and consists of the benefits to be repaid on:

- Old Age Security Pension Repayment Calculated (1989 - present)
- Employment Insurance Repayment (1989 - present);
- Family Allowance Repayment Calculated (1989 - 1992)
- Net Federal Supplements Repayment (1992 - present)

LAD: OASPR I, P

**Other Employment Income** (1982 - present)

DEFINITION: Other employment income is comprised of any taxable receipts from employment other than wages, salaries and commissions. For example, it includes tips, gratuities, or director's fees that are not reported on a T4 slip, and some other components that have changed through time.

DERIVED FROM: Line 104 (1984 - present), Line 03 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: OEI\_\_ I, F, P, K

**Other Income** (1982 - present)

DEFINITION: Other Income is used by Revenue Canada to capture income that is taxable but is not listed elsewhere in the tax return. In addition, amounts reported as spousal income are placed into Other Income for imputed spouses during T1FF processing. Other Income for Revenue Canada includes the following items:

- Scholarships, fellowships and bursaries, less the \$500 tax exempt amount (1982 - present)
- Artist's project grants, less the \$500 tax exempt amount, or less artist's expenses, whichever is of benefit to the taxfiler (1991 - 1992)
- Research grants less research expenses (1988 - 1989)
- Project grants received in the tax year (1994 - present)
- Retiring allowances (1982 - present)
- Death benefits from employment service, less any tax free amounts (1982 - present)
- Taxable payments from a Registered Education Savings Plan
- Loans and transfers of property (1988 - present)

- Amounts distributed from a retirement compensation arrangement (1990 - 1994)
- Training allowances (1989 - present)
- Income averaging annuity contract payments not reported on Line 115 (1982 - 1990)
- Certain annuity payments (1992 - present)
- Amounts received under a Supplementary Unemployment Benefit Plan (a guaranteed annual wage plan) (1982 - 1989) (included as other employment income in 1990 - 1992)
- Registered Education Savings Plan Income (1982 - present)
- Registered Retirement Savings Plan Income, excluding annuities reported as pension income on Line 115 (1982 - 1987)
- Alimony or Support Income (1982 - 1985)
- Limited Partnership Income (1982 - 1987)
- Amounts from an amateur athlete trust, shown in box 26, T3 slip (1994 - present); and any other type of taxable income not reported elsewhere on the return (1982 - present)

The years listed indicate periods for which the specific item was listed as a component of Other Income in the tax guide. The tax guide list, however, is not exhaustive.

#### **Other Income for Imputed Spouses:**

- 1991 - present: Starting in 1991, imputed spouses are assigned an income based on the spousal Net Income for Provincial Refundable Tax Credits and the spousal Net Income for the GST credit reported by their spouse and in the married / spousal amount. If both of these fields are equal to zero, and the imputed spouse is over 65, then the maximum amount of annual Old Age Security Pension (OASP) is imputed to this person. If the two spousal Net Income fields are zero, and the imputed spouse is 65, then an amount of OASP benefits is randomly assigned between 12 different amounts, each representing the OASP benefit that an individual would receive according to his/her month of birth. The benefit is randomly assigned because the birth month is not known.
- If at least one of the two spousal net income fields is greater than zero and the marital exemption is greater than zero, the imputed income is calculated from the married / spousal amount field. If, however, the marital exemption field is not greater than zero, and the spousal Net Income for GST is greater than zero, then the imputed income will be set to equal the amount claimed in the spousal Net Income field for GST. All imputed amounts for OASP and Other Income are based on the information received from the filing spouse and the imputed spouse's records for age (spouse), age (imputed spouse) and OASP monthly benefits.
- 1986 - 1990: Same as above except the Federal Sales Tax Credit information was used instead of GST Credit.
- 1983 - 1985: Same as above except there was no Federal Sales Tax Credit at that time.

- 1982: Other Income for imputed spouses was set to zero.

NOTE: The Revenue Canada definition of "Other Income" includes retiring allowances, scholarships, amounts received through a Supplementary Unemployment Benefit Plan (Guaranteed Annual Income Plan), payments from income-averaging annuity contracts, as well as all other taxable income not included elsewhere.

DERIVED FROM: Line 130 (1984 - present), Line 18 (1982 - 1983)

**TIRC\_:** Included from 1982 to present

**XTIRC:** Included from 1982 to present

LAD: OI\_\_\_ I, F, P, K

### **Pension Adjustment**

(1991 - present)

DEFINITION: The variable represents the taxfiler's pension adjustments.

The Pension Adjustment (TPAJA) is the sum of credits for the year, if any, from deferred profit sharing plans and/or benefit provisions of registered pension plans sponsored by the taxfiler's employer.

The TPAJA is used in calculating the taxfiler's RRSP contribution limit for the following year. The contribution limit is based on a certain percentage of the previous year's earned income up to an annual maximum less a pension adjustment. The maximum amount of RRSP deduction for each year since 1982 is as follows:

| Year | Limit without/with RPP |          |
|------|------------------------|----------|
| 1982 | \$5,500                | \$3,500  |
| 1983 | \$5,500                | \$3,500  |
| 1984 | \$5,500                | \$3,500  |
| 1985 | \$5,500                | \$3,500  |
| 1986 | \$7,500                | \$3,500  |
| 1987 | \$7,500                | \$3,500  |
| 1988 | \$7,500                | \$3,500  |
| 1989 | \$7,500                | \$3,500  |
| 1990 | \$7,500                | \$3,500  |
| 1991 | \$11,500               | \$11,500 |
| 1992 | \$12,500               | \$12,500 |
| 1993 | \$12,500               | \$12,500 |
| 1994 | \$13,500               | \$13,500 |
| 1995 | \$14,500               | \$14,500 |
| 1996 | \$13,500               | \$13,500 |
| 1997 | \$13,500               | \$13,500 |



Therefore, Pension Adjustment reduces the amount that can otherwise be contributed to registered retirement savings plans (RRSPs).

DERIVED FROM: Line 206 (1991 - present)

LAD: TPAJA I, F, P

**Pension and Superannuation Income** (1982 - present)

DEFINITION: Pension and Superannuation Income refers to pension income excluding Old Age Security Pension and the Canada or Quebec Pension Plan Benefits. War veterans' allowances, veterans' disability and dependents' pension payments are non-taxable and they are not part of pensions and superannuation. Foreign pensions must be reported and converted into Canadian funds. In 1986 and 1987, annuity payments from an RRSP were included in pension and superannuation income.

DERIVED FROM: Line 115 (1984 - present), Line 11 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: SOP4A I, F, P

**Pension Income Deduction** (1984 - present)

DEFINITION: Pension Income Deduction is a calculated non-refundable credit that the taxfiler may be able to claim for certain types of pension income. A taxfiler is allowed a tax credit of up to \$1000 of pension income. To compute the credit, a taxfiler must first determine the amount of his/her eligible pension income. The lesser of this amount or \$1000 is then entered on the tax return creditable amounts. The amounts eligible for the pension income deduction differ depending on the age of the taxfiler at the end of the tax year. Between 1982 and 1988, this field represented a deduction from income. In the 1988 tax reform, this deduction was converted to a non-refundable tax credit.

DERIVED FROM: Line 314 (1988 - present), Line 240 (1984 - 1987)

LAD: PENDC I

**Political Contributions, Gross Federal** (1982 - present)

DEFINITION: Gross Federal Political Contributions refer to the total amount of a taxfiler's political contributions made to a registered federal political party, or to an officially nominated candidate for election to the House of Commons (whether or not they belong to a registered political party). A portion of this contribution is deductible from total taxable income.

DERIVED FROM: Line 409 (1984 - present), Line 64 (1982 - 1983)

LAD: FPLCG I, P

**Political Contributions, Provincial** (1982 - present)

DEFINITION: The Provincial Political Contributions field contains the amount of the taxfiler's contributions to a recognized provincial/territorial political party, constituency association, or candidate. Only Newfoundland and Saskatchewan do not offer this credit for political contributions in their provinces.

DERIVED FROM: Provincial tax credit forms

LAD: PPLC\_ I, P

**Postal Code** (1982 - present)

DEFINITION: The postal code is a six-character, alphanumeric code that locates the point of delivery of mail addressed to post office customers in Canada. The code itself is divided into the "Forward Sortation Area" (FSA, first three characters) and the "Local Delivery Unit" (LDU, last three characters). In most applications, the postal code from the family aggregate level should be used instead of the individual aggregate level. The family postal code is a more reliable variable as there is a higher probability of having information in this field because the postal code can be selected from those within the family unit. Also, there is an increased likelihood that a residential and not a business address will be selected for the family postal code. When analyzing migration patterns, the individual postal code is recommended.

DERIVED FROM: Personal Identification Section, T1 tax form (1982 - present)

LAD: PSCO\_ I, F character

**Professional Income, Gross** (1982 - present)

DEFINITION: Gross Professional Income is the total income from the practice of an unincorporated profession (e.g. dentists, accountants, doctors, etc.) before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the income of the entire operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

**Note:** When this variable is reported for more than one person in a family, the family and

parents aggregate levels contain only the amount from one of these persons, the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are all working for the same business.

DERIVED FROM: Line 164 (1984 - present), Line 85 (1982 - 1983)

LAD: PFGRS I, F, P (formerly SGPRO from 1982-1995, retroactively changed to PFGRS in 1996)

**Professional Income, Net** (1982 - present)

DEFINITION: Net Professional Income is the taxfiler's share of income (gain or loss) from the practice of a profession after costs and expenses are deducted. The business must be unincorporated. Amounts reported by taxfilers might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

DERIVED FROM: Line 137 (1984 - present), Line 20 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: PFNET I, F, P (formerly SNPRO from 1982 - 1995, retroactively change to PFNET in 1996)

**Provincial Refundable Tax Credits** (1982 - present)

DEFINITION: Provincial Refundable Tax Credits are used to reduce the amount of income tax that a taxfiler owes. If the amount of refundable tax credit is greater than the total income tax owed, the taxfiler will receive the difference in the form of a tax refund.

Note: Quebec Tax Credits are not available from the T1 and are estimated by the Small Area and Administrative Data Division (SAADD).

DERIVED FROM: Line 479 (1991 - present), Line 448 (1984 - 1987), Line 464 (1988 - 1989), Line 74 (1982 - 1983)

**TIRC\_** : Not present

**XTIRC**: Included from 1982 to present

LAD: PTXC\_ I, F, P

### **Quebec Abatement**

(1984 - present)

DEFINITION: Quebec Abatement reduces the federal income tax payable by Quebec residents. Residents and persons operating a business in Quebec are allowed a 16.5% abatement from the federal tax and must file a separate Quebec income tax return.

If the Quebec Abatement that an individual is entitled to deduct results in a negative amount of federal tax payable, the individual will be refunded this amount.

While the Quebec Abatement has been available prior to 1984, it is not available on the LAD.

DERIVED FROM: Line 440

**TIRC\_** : Not present

**XTIRC**: Not present

LAD: ABQUE I, F, P

### **Registered Pension Plan Contribution**

(1986 - present)

DEFINITION: Registered Pension Plan (RPP) Contribution may be deducted from the taxfiler's total income. An RPP is an employee's pension plan, approved by Revenue Canada, under which funds are set aside by an employer and employee to provide periodic payments to employees upon their retirement. Only the amount the taxfiler contributes to a RPP may be deducted from income.

Beginning in 1996, an individual must start to receive a pension from his/her RPP by the end of year that he/she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he/she may wait until the end of 1997. If, before March 6, 1996, the individual's RPP had specified a specific starting date for the pension benefits, that date will remain in effect.

DERIVED FROM: Line 207 (1986 - present)

LAD: T4RP\_ I, P

### **Rental Income, Gross**

(1982 - present)

DEFINITION: Gross Rental Income is the taxfiler's income from rental activities, before costs and expenses are deducted. If the property is owned by more than one person, then each partner enters the entire gross rental income on his or her return. Prior to 1988, Limited Partnership Income (LTPI) may have been included in this variable.

DERIVED FROM: Line 160 (1984 - present), Line 83 (1982 - 1983)

LAD: RGRS\_ I

**Rental Income, Net**

(1982 - present)

DEFINITION: Net Rental Income is the taxfiler's net income from rental activities (gain or loss) after costs and expenses are deducted. Amounts reported by taxfilers might be positive, negative or zero. Prior to 1988, Limited Partnership Income (LTPI) may have been included in this variable.

DERIVED FROM: Line 126 (1984 - present), Line 16 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: RNET\_ I, F, P

**RRSP Contributions**

(1982 - present)

DEFINITION: RRSP Contributions represent the amount contributed to a Registered Retirement Savings Plan (RRSP). The contribution limit is based on a certain percentage of the previous year's earned income up to an annual maximum less a pension adjustment. The maximum amount of RRSP deduction for each year since 1982 is as follows:

| Year | Limit without/with RPP |          |
|------|------------------------|----------|
| 1982 | \$5,500                | \$3,500  |
| 1983 | \$5,500                | \$3,500  |
| 1984 | \$5,500                | \$3,500  |
| 1985 | \$5,500                | \$3,500  |
| 1986 | \$7,500                | \$3,500  |
| 1987 | \$7,500                | \$3,500  |
| 1988 | \$7,500                | \$3,500  |
| 1989 | \$7,500                | \$3,500  |
| 1990 | \$7,500                | \$3,500  |
| 1991 | \$11,500               | \$11,500 |
| 1992 | \$12,500               | \$12,500 |
| 1993 | \$12,500               | \$12,500 |
| 1994 | \$13,500               | \$13,500 |
| 1995 | \$14,500               | \$14,500 |
| 1996 | \$13,500               | \$13,500 |
| 1997 | \$13,500               | \$13,500 |

The amount outlined in this field may be the taxfiler's contributions to his/her RRSP, his/her spouse's RRSP or both. The amount the taxfiler contributed to his/her spouse's RRSP from 1987 to 1992 is outlined in the RRSP Spousal Contributions (RRSPS) variable.

Beginning in 1996, an individual may not contribute to an RRSP after the end of the year that

he/she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he/she may still contribute until the end of 1997.

DERIVED FROM: Line 208 (1984 - present), Line 33 (1982 - 1983)

LAD: RRSPC I, P

**RRSP Income**

(1988 - present)

DEFINITION: Registered retirement savings plan (RRSP) income represents RRSP withdrawals during the tax year. All amounts withdrawn from an RRSP must be included in the taxfiler's income. An annuity, which has passed to a taxfiler after his/her spouse's death, must be included in income. Annually, the first \$1,000 of annuity payments received from an RRSP may be eligible for the pension income tax credit (Line 314). In 1986 and 1987, annuity payments from an RRSP were included in pension and superannuation income.

Beginning in 1995, line 129 includes repayments that have not been made to an RRSP under the Home Buyers' Plan (HBP).

The following provides some additional information on the HBP and repayments to this plan. The Home Buyers' Plan enables an individual to withdraw up to \$20,000 from his/her RRSP to buy or build a qualifying home. Under the HBP, the individual is required to repay the withdrawal to his/her RRSP within a period of no more than 15 years. The minimum required repayment on an annual basis is 1/15<sup>th</sup> of the amount withdrawn from the RRSP. If in any year the individual does not repay the amount required for that year, then this amount is included as RRSP income, line 129.

DERIVED FROM: Line 129 (1988 - present)

**TIRC\_** : Included from 1988 to present. Prior to 1988, it was included in Other Income  
**XTIRC**: Same as above

LAD: T4RSP I, F, P

**RRSP Spousal Contributions**

(1987 - 1992)

DEFINITION: If the taxfiler is married (or living common-law beginning with the 1992 tax year) and has RRSP room, he/she is permitted to contribute to his/her spouse's RRSP up to a maximum of the taxfiler's unused room. The amount contributed to the spouse's RRSP is added, when applicable, to the amount the taxfiler contributes to his/her RRSP and is recorded on line 208. Information for this variable is only available from 1987 to 1992. Prior to 1987 and subsequent to 1992, taxfilers were still permitted to contribute to their spouse's RRSP, but the amount contributed cannot be established from the information forwarded to Statistics Canada. The reduction of information for this variable coincided with the advent of electronic filing of tax forms. The amount an individual contributes to a spousal RRSP is included in the RRSP contributions (RRSPC) variable.

DERIVED FROM: Line 208 (1987 - 1992)

LAD: RRSPTS I

**Self-employment Income Flag** (1982 - present)

DEFINITION: This field identifies whether the individual has reported self-employment income in any of the gross or net unincorporated self-employment income fields. The unincorporated self-employment income categories are business, commission, farming, fishing, and professional. This is a character variable with the following codes:

“0” = no gross or net self-employment income; and

“1” = gross and/or net self-employment income.

DERIVED FROM: Lines 135, 137, 139, 141, 143, 162, 164, 166, 168, 170 (1984 - present), Lines 19-23 and Lines 84-88 (1982 - 1983)

LAD: SEISW I character

**Self-employment, Net Income** (1982 - present)

DEFINITION: This field contains the sum of all net income earned from self-employment. Sources of self-employment income are: business, professional, commission, farming, and fishing. Income from limited or non-active partnerships may have been included in this variable between 1982 and 1987 when it was part of self-employment business income. Now, only the taxfiler's share of active self-employment partnership income is included.

DERIVED FROM: Lines 135-143 (1984 - present), Line 19-23 (1982 - 1983)

**TIRC\_** : Included from 1982 to present

**XTIRC**: Included from 1982 to present

LAD: SEI\_\_ I, F, P (formerly SFTOT from 1982 - 1995, retroactively changed to SEI\_\_ in 1996)

**Sex of Individual** (1982 - present)

DEFINITION: Each record is assigned a code to represent the gender of the taxfiler. The code is assigned by Revenue Canada by matching the Social Insurance Number (SIN) reported on the tax return to the SINMASTER, a Human Resources Development Canada (HRDC) file. This file contains the gender of every person who has received a SIN. Imputed children are not assigned a sex code (their sex code is blank) while imputed spouses are given a sex code opposite to that of their filing spouse. Non-matched taxfilers who have no sex code are assigned one randomly. Following are the possible codes:

' ': (blank): sex code not identified  
 'F': denotes female  
 'M': denotes male

Due to the method of assigning a sex code, on rare occasions the sex of some individuals may change from year to year. For consistency, use the LAD Register for this variable.

DERIVED FROM: Edit and Imputation

LAD: SXCO\_ I, K character

**Social Assistance Income** (1992 - present)

DEFINITION: Social Assistance Income is designed to provide income to meet the cost of basic requirements of either a single person or a family when all other financial resources have been exhausted. Line 145 includes Social Assistance Income provided by a provincial or municipal program. If applicable, the spouse with the higher net income (line 236) must report the Social Assistance Payments. See "Non-taxable Income".

DERIVED FROM: Line 145 (1992 - present)

**TIRC\_** : Included from 1992 to present

**XTIRC**: Included from 1992 to present. From 1986 to 1991, it was included in XTIRC through the non-taxable income (NTXI\_) field

LAD: SASPY I, F, P

**Social Benefits Repayment** (1989 - present)

DEFINITION: Social Benefits Repayment is the combined amount of:

- Employment Insurance Benefits (1989 - present)
- Old Age Security Pension Benefits (1989 - present)
- Net Federal Supplements (1992 - present)
- Family Allowance Repayment (1989 - 1992)

"clawed back" or repaid because the taxfiler's Net Income Before Adjustments (line 234 - not available on LAD) is greater than the allowed limit(s).

DERIVED FROM: Line 235 (1989 - present)

LAD: RSBCL I



**Standard Industrial Classification Code**

(1988 - 1991)

DEFINITION: In the Personal Information Section, taxfilers were asked to state the type(s) of work or occupation(s) that they had in the given year. For some taxfilers, primarily the self-employed, Revenue Canada classified this information by industry using the Standard Industrial Classification Coding System (SICCD). The SICCD classifies establishments engaged in similar types of activities in relation to similar goods and services. Examples are logging camps, coal mines, clothing factories and laundries. The present classification has been developed primarily for establishments that are separate operating entities. The degree of accuracy for this field is not known because this field is seldom used.

DERIVED FROM: Personal Information Section, T1 tax form (1988 - 1991)

LAD: SICCD I

**Tax, Net Federal Calculated**

(1982 - present)

DEFINITION: Calculated Net Federal Tax is the amount of income tax that the taxfiler is required to pay the Federal Government of Canada. Not included in this variable is the amount of Quebec Abatement (a rebate on Federal tax) that individuals are given.

DERIVED FROM: Line 420 (1984 - present), between Line 66(a) and Line 70 (1982 - 1983)

LAD: NFTXC I, F, P

**Tax, Net Provincial Calculated**

(1982 - present)

DEFINITION: Calculated Net Provincial Tax is the amount of income tax that a filer is required to pay to a provincial government before deducting various tax credits.

The amount of Quebec tax is not outlined on the Federal tax return. Information for Quebec tax is not available from 1982 to 1991. Beginning in 1992, Quebec tax has been estimated and is included in this variable.

DERIVED FROM: Line 428 (1984 - present), Line 67 (1982 - 1983)

LAD: NPTXC I, F, P

**Taxable Income** (1982 - present)

DEFINITION: Taxable Income is Total Income (Revenue Canada's definition, TIRC) minus deductions reported on the tax return. The Taxable Income definition changed in 1988 when some deductions and exemptions changed classification and became non-refundable tax credits.

DERIVED FROM: Line 260 (1984 - present), Line 62 (1982 - 1983)

LAD: TXI\_\_ I, F, P, K

**Taxation Province** (1982 - present)

DEFINITION: This variable indicates the province, territory or other jurisdiction in which the taxfiler is subject to tax. This is determined, in part, from the taxfiler's residence as of December 31st of the tax year. When this residency information is missing, the postal code is taken as the taxation province. At times, this may also be missing. When this occurs, the family postal code is used in this field. For imputed spouses, the TAXPR of the tax-filing spouse is assigned to the imputed spouse.

The following list indicates the possible codes and the provinces they represent:

- 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
- 10 – Northwest Territories
- 11 – Yukon Territories
- 12 – Non-Resident
- 13 – Multiple Jurisdiction

DERIVED FROM: Personal Identification, Section 1, T1 tax form (1982 - present)

LAD: TAXPR I, K

**Transfer Payment Income** (1982 - present)

DEFINITION: Transfer Payment Income is income received from the government to supplement income and to assist those with low or no income. This variable is the combined income from all transfer payments. The following fields are included in this variable:

- From 1982 to present:
  - Canada and Quebec Pension Plan Benefits (CQPP\_), (T)
  - Old Age Security Pension (OASP\_), (T)
  - Provincial Refundable Tax Credits (PTXC\_), (N)
  - Employment Insurance Benefits (EINS\_), (T)
  
  - Family Benefits (FABEN), (N & T)
    - 1982 - 1986; Provincial Family Allowance for Quebec.
    - 1982 - 1992; Federal Family Allowance for all provinces.
    - 1994 - present; Provincial Family Allowance for Quebec.
    - 1996 - present; Provincial family benefits for British Columbia.
    - 1997 - present; Provincial family benefits for Alberta and New Brunswick.
  
- From 1986 to present:
  - GST and FST Credits (FSGTX), (N)
  
- From 1986 to 1991:
  - Non-taxable Income (NTXI\_) (N). See next entry where components of NTXI\_ are available separately
  
- From 1992 to present:
  - Components of Non-taxable Income (NTXI\_) are available:
    - Net Federal Supplements (NFSL\_), (N)
    - Social Assistance Income (SASPY), (N)
    - Workers' Compensation Payments (WKCPY), (N)
  
- From 1993 to present:
  - Child Tax Benefit (CTBI\_), (N)

Please note that after the variable name and acronym, it can be established if the income is taxable or non-taxable where taxable = (T) and non-taxable = (N).

DERIVED FROM: This variable is derived at the time of retrieval. Please consult with LAD staff.

LAD: TRPIN I, F, P

### **Tuition Fees for Self**

(1982 - present)

DEFINITION: Tuition Fees is a non-refundable tax credit. If the taxfiler was a student during the tax year, he/she may claim tuition fees (not books or expenses) paid to an educational institution of post-secondary level in Canada.

Beginning in 1996, if an individual's fees are paid (or the individual is entitled to be reimbursed

for them) under a federal program to assist athletes, the individual cannot claim these fees unless the payment or reimbursement has been included in his/her income.

Beginning in 1997, any unused part of the tuition amount may be carried forward and claimed in a future year. Any amounts carried forward cannot be transferred to a spouse, parent or grandparent at a later date.

DERIVED FROM: Line 320 of Schedule 11 (1997), Line 320 (1988 - 1996), Line 213 (1984 - 1987), Line 36 (1982 - 1983),

LAD: TUTDN I, P, K

**Union, Professional and Other Dues** (1982 - present)

DEFINITION: With this deduction, the taxfiler may claim the following:

- Annual membership dues paid to a trade union or an association of public servants
- Professional membership dues (to a maximum amount) to maintain a professional status recognized by law
- Dues paid to a parity or advisory committee, ordered under provincial law
- Professional or malpractice liability insurance premiums, if needed to maintain a professional status recognized by law

Annual memberships do not include initiation fees, special assessments, or charges for anything other than the organization's ordinary operating costs. The taxfiler cannot claim charges for pension plans as membership dues even if the receipts show them as dues.

DERIVED FROM: Line 212 (1984 - present), Line 35 (1982 - 1983)

LAD: DUES\_ I

**Workers' Compensation Payments** (1992 - present)

DEFINITION: The payments that are received for Workers' Compensation are dependent upon individual situations. It either relates to a percentage of eligible earnings or is based on the degree of physical impairment and potential ensuing wage loss. See: Non-taxable Income (NTXI\_) for information prior to 1992.

DERIVED FROM: Line 144 (1992 - present)

**TIRC\_** : Included from 1992 to present

**XTIRC**: Included from 1992 to present. From 1986 to 1991, it was included in XTIRC through the non-taxable income (NTXI) field

LAD: WKCPY I, F, P

### 10. Data Availability Matrix by Variable Name

| VARIABLE NAME                                      | ACRONYM | PG | D | 82 | 83 | 84-85 | 86 | 87 | 88 | 89-90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | FILE TYPE |   |   |   |
|--|---------|----|---|----|----|-------|----|----|----|-------|----|----|----|----|----|----|----|-----------|---|---|---|
|  |         |    |   |    |    |       |    |    |    |       |    |    |    |    |    |    |    | I         | P | F | K |
| Age  | AGE_    | 15 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| Alimony or Support Deductions (Paid)               | ALMDN   | 16 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Alimony or Support Income                          | ALMI_   | 16 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Business Income, Gross                             | BGRS_   | 17 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Business Income, Net                               | BNET_   | 17 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Canada Mortgage and Housing Corporation Identifier | CMHCC   | 18 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  |    |    |    |    |    |           | X |   |   |
| Capital Gains/Losses, Calculated                   | CLKGL   | 18 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Capital Gains Exemption                            | GGEX_   | 19 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X |   |   |
| Child Care Expense Deduction                       | CCEXD   | 19 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Child Tax Benefit                                  | CTBI_   | 19 | * |    |    |       |    |    |    |       |    |    | X  | X  | X  | X  | X  | X         | X | X |   |
| Child Tax Credit                                   | CTC_    | 20 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  |    |    |    |    |    |           | X | X | X |
| Children, Ages of Seven Youngest                   | KID1_7  | 20 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X |   |   |
| Children, Total number in family                   | TNKID   | 21 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X |   |   |
| Commission Income from T4 slips                    | CMIT4   | 21 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Commission Income, Gross                           | CMGRS   | 21 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Commission Income, Net                             | CMNET   | 22 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CPP/QPP Benefits                                   | CQPP_   | 22 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CPP/QPP Contribution payable from self-employment  | CLCPP   | 22 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CPP/QPP Contributions through employment           | CQPPD   | 23 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CPP/QPP Disability benefit included in income      | DSBCQ   | 23 |   |    |    |       |    |    |    |       |    |    | X  | X  | X  | X  | X  | X         | X | X |   |
| Death, Year of                                     | YOD_    | 24 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Disability Amount for Dependent other than Spouse  | DISDO   | 24 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Disability Amount for Self                         | DISDN   | 24 |   |    | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Dividends  | XDIV_   | 24 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Donations  | TOTDN   | 25 |   |    | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Educational Deduction                              | EDUDN   | 28 |   |    | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Employment Income from T4 slip                     | T4E_    | 28 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Employment Insurance Benefits                      | EINS_   | 29 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Employment Insurance Premiums from T4 slip         | T4EIC   | 29 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Employment Insurance Repayment                     | EICRP   | 29 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Expenses, Allowable                                | ALEXP   | 30 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Family Allowance Received                          | FA_     | 31 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  |    |    |    |    |    |           | X | X | X |
| Family Allowance Repayment Calculated              | RFACL   | 32 |   |    |    |       |    |    |    | X     | X  | X  |    |    |    |    |    |           | X |   |   |

### 10. Data Availability Matrix by Variable Name (Cont'd)

| VARIABLE NAME                                    | ACRONYM | PG | D | 82 | 83 | 84-85 | 86 | 87 | 88 | 89-90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | FILE TYPE |   |   |   |   |
|--|---------|----|---|----|----|-------|----|----|----|-------|----|----|----|----|----|----|----|-----------|---|---|---|---|
|  |         |    |   |    |    |       |    |    |    |       |    |    |    |    |    |    |    | I         | P | F | K |   |
| Family Allowance, Quebec                         | FAQUE   | 32 |   |    |    |       |    |    |    |       |    |    |    | X  | X  | X  |    | X         | X | X |   |   |
| Family Benefits                                  | FABEN   | 33 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  |           | X | X | X |   |
| Family Benefits, British Columbia                | FABC_   | 34 |   |    |    |       |    |    |    |       |    |    |    |    |    | X  |    | X         | X |   |   |   |
| Family Flag                                      | FFLAG   | 34 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |   |
| Family Identification Number                     | FIN__   | 35 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   | X |
| Family Type                                      | FCMP_   | 35 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |   |
| Family, Number of members with a SIN             | NWSIN   | 36 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |   |
| Farming Income, Gross                            | FMGRS   | 37 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| Farming Income, Net                              | FMNET   | 37 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| Fishing Income, Gross                            | FSGRS   | 38 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| Fishing Income, Net                              | FSNET   | 38 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| GST and FST Credits                              | FSGTX   | 39 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X | T |
| GST Rebate for Employees and Self-employed       | GSTRS   | 39 |   |    |    |       |    |    |    | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| Home Relocation Loan Deduction, Employee         | HRLDN   | 40 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |   |
| Immigrant/Emigrant Code                          | IEMCO   | 40 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| Income After Tax                                 | AFTAX   | 40 |   |    |    | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| Income, Total (Revenue Canada Definition)        | TIRC_   | 41 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X | T |
| Income, Total Income SAAD definition             | XTIRC   | 42 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X | T |
| Individual, Description of                       | INDFL   | 44 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |   |
| Interest and Investment Income                   | INVI_   | 44 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| Language, English or French                      | LNGCO   | 44 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| Limited Partnership Income, Net                  | LTPI_   | 45 |   |    |    |       |    |    | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |   |
| Low Income Status, (Revenue Canada Total Income) | LIMTI   | 45 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   | X |   |
| Low Income Status, (SAADD Total Income)          | LIMXT   | 45 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   | X |   |
| Marital Status                                   | MSTCO   | 46 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |   |
| Market Income                                    | MKINC   | 46 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| Medical Expenses Calculated                      | MDEXC   | 47 |   |    |    | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| Moving Expenses Deduction                        | MVEXP   | 47 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |   |
| Net Federal Supplements                          | NFSL_   | 47 |   |    |    |       |    |    |    |       |    | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| Net Income                                       | NETIC   | 48 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X | T |
| Non-Refundable Credit Calculated                 | NNRCC   | 49 |   |    |    |       |    |    | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X | T |
| Non-Refundable Tax Credits                       | TOTNO   | 50 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   | T |
| Non-taxable Income                               | NTXI_   | 50 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X | T |

### 10. Data Availability Matrix by Variable Name (Cont'd)

| VARIABLE NAME                                  | ACRONYM | PG | D | 82 | 83 | 84-85 | 86 | 87 | 88 | 89-90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | FILE TYPE |   |   |   |
|--|---------|----|---|----|----|-------|----|----|----|-------|----|----|----|----|----|----|----|-----------|---|---|---|
|  |         |    |   |    |    |       |    |    |    |       |    |    |    |    |    |    |    | I         | P | F | K |
| Old Age Security Pension                       | OASP_   | 51 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Old Age Security Pension Repayment, Calculated | OASPR   | 51 | * |    |    |       |    |    |    | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Other Employment Income                        | OEI__   | 52 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Other Income                                   | OI__    | 52 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Pension Adjustment                             | TPAJA   | 54 |   |    |    |       |    |    |    | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Pension and Superannuation Income              | SOP4A   | 55 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Pension Income Deduction                       | PENDC   | 55 |   |    |    | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Political Contributions, Gross Federal         | FPLCG   | 55 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Political Contributions, Provincial            | PPLC_   | 56 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Postal Code                                    | PSCO_   | 56 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Professional Income, Gross                     | PFGRS   | 56 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Professional Income, Net                       | PFNET   | 57 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Provincial Refundable Tax Credit               | PTXC_   | 57 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Quebec Abatement                               | ABQUE   | 58 |   |    |    | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Registered Pension Plan Contribution           | T4RP_   | 58 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Rental Income, Gross                           | RGRS_   | 58 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Rental Income, Net                             | RNET_   | 59 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| RRSP Contributions                             | RRSPC   | 59 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| RRSP Income                                    | T4RSP   | 60 |   |    |    |       |    |    | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| RRSP Spousal Contribution                      | RRSPS   | 60 |   |    |    |       |    | X  | X  | X     | X  | X  |    |    |    |    |    |           | X |   |   |
| Self Employment Income Flag                    | SEISW   | 61 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Self Employment, Net Income                    | SEI__   | 61 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Sex of Individual                              | SXCO_   | 61 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Social Assistance Income                       | SASPY   | 62 |   |    |    |       |    |    |    |       |    | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Social Benefits Repayment                      | RSBCL   | 62 |   |    |    |       |    |    |    | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Standard Industrial Classification Code        | SICCD   | 63 |   |    |    |       |    |    | X  | X     | X  |    |    |    |    |    |    |           | X |   |   |
| Tax, Net Federal Calculated                    | NFTXC   | 63 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Tax, Net Provincial Calculated                 | NPTXC   | 63 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Taxable Income                                 | TXI__   | 64 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Taxation Province                              | TAXPR   | 64 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Transfer Payment Income                        | TRPIN   | 64 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Tuition Fees for Self                          | TUTDN   | 65 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| Union, Professional and Other Dues             | DUES_   | 66 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| Workers Compensation Payments                  | WKCPY   | 66 |   |    |    |       |    |    |    |       |    | X  | X  | X  | X  | X  | X  | X         | X | X |   |

\* An asterisk denotes a derived variable. Derived variables are not directly available from the tax forms.  
T = These variables are available for taxfiling children.

## 11. Data Availability Matrix by Acronym Name

| ACRONYM | VARIABLE NAME                                      | PG | D | 82 | 83 | 84-85 | 86 | 87 | 88 | 89-90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | FILE TYPE |   |   |   |
|---------|--|----|---|----|----|-------|----|----|----|-------|----|----|----|----|----|----|----|-----------|---|---|---|
|         |  |    |   |    |    |       |    |    |    |       |    |    |    |    |    |    |    | I         | P | F | K |
| ABQUE   | Quebec Abatement                                   | 58 |   |    |    | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| AFTAX   | Income After Tax                                   | 40 |   |    |    | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| AGE__   | Age  | 15 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| ALEXP   | Expenses, Allowable                                | 30 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| ALMDN   | Alimony or Support Deductions (Paid)               | 16 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| ALMI_   | Alimony or Support Income                          | 16 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| BGRS_   | Business Income, Gross                             | 17 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| BNET_   | Business Income, Net                               | 17 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CCEXD   | Child Care Expense Deduction                       | 19 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CLCPP   | CPP/QPP Contribution payable from self-employment  | 22 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CLKGL   | Capital Gains/Losses, Calculated                   | 18 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CMGRS   | Commission Income, Gross                           | 21 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CMHCC   | Canada Mortgage and Housing Corporation Identifier | 18 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  |    |    |    |    |    |           | X |   |   |
| CMIT4   | Commission Income from T4 slips                    | 21 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CMNET   | Commission Income, Net                             | 22 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CQPP_   | CPP/QPP Benefits                                   | 22 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CQPPD   | CPP/QPP Contributions through employment           | 23 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| CTBI_   | Child Tax Benefit                                  | 19 | * |    |    |       |    |    |    |       |    |    | X  | X  | X  | X  | X  | X         | X | X |   |
| CTC__   | Child Tax Credit                                   | 20 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  |    |    |    |    |    |           | X | X | X |
| DISDN   | Disability Amount for Self                         | 24 |   |    | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| DISDO   | Disability Amount for Dependent other than Spouse  | 24 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| DSBCQ   | CPP/QPP Disability benefit included in income      | 23 |   |    |    |       |    |    |    |       |    | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| DUES_   | Union, Professional and Other Dues                 | 66 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| EDUDN   | Educational Deduction                              | 28 |   |    | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| EICRP   | Employment Insurance Repayment                     | 29 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| EINS_   | Employment Insurance Benefits                      | 29 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| FA__    | Family Allowance Received                          | 31 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  |    |    |    |    |    | X         | X | X |   |
| FABC_   | Family Benefits, British Columbia                  | 34 |   |    |    |       |    |    |    |       |    |    |    |    |    | X  |    | X         | X | X |   |
| FABEN   | Family Benefits                                    | 33 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| FAQUE   | Family Allowance, Quebec                           | 32 |   |    |    |       |    |    |    |       |    |    |    | X  | X  | X  |    | X         | X | X |   |
| FCMP_   | Family Type  | 35 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| FFLAG   | Family Flag  | 34 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| FIN__   | Family Identification Number                       | 35 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| FMGRS   | Farming Income, Gross                              | 37 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| FMNET   | Farming Income, Net                                | 37 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |



### 11. Data Availability Matrix by Acronym Name (Cont'd)

| ACRONYM | VARIABLE NAME                                    | PG | D | 82 | 83 | 84-85 | 86 | 87 | 88 | 89-90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | FILE TYPE |   |   |   |   |
|---------|--|----|---|----|----|-------|----|----|----|-------|----|----|----|----|----|----|----|-----------|---|---|---|---|
|         |  |    |   |    |    |       |    |    |    |       |    |    |    |    |    |    |    | I         | P | F | K |   |
| FPLCG   | Political Contributions, Gross Federal           | 55 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X |   |   |   |
| FSGRS   | Fishing Income, Gross                            | 38 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| FSGTX   | GST and FST Credits                              | 39 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |   |
| FSNET   | Fishing Income, Net                              | 38 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| GGEX_   | Capital Gains Exemption                          | 19 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| GSTRS   | GST Rebate for Employees and Self-employed       | 39 |   |    |    |       |    |    |    |       | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| HRLDN   | Home Relocation Loan Deduction, Employee         | 40 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| IEMCO   | Immigrant/Emigrant Code                          | 40 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| INDFL   | Individual, Description of                       | 44 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| INVI_   | Interest and Investment Income                   | 44 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| KID1_7  | Children, Ages of Seven Youngest                 | 20 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| LIMTI   | Low Income Status, (Revenue Canada Total Income) | 45 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| LIMXT   | Low Income Status, (SAADD Total Income)          | 45 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| LNGCO   | Language, English or French                      | 44 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| LTPI_   | Limited Partnership Income, Net                  | 45 |   |    |    |       |    |    | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| MDEXC   | Medical Expenses Calculated                      | 47 |   |    |    | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| MKINC   | Market Income                                    | 46 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| MSTCO   | Marital Status                                   | 46 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| MVEXP   | Moving Expenses Deduction                        | 47 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| NETIC   | Net Income                                       | 48 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| NFSL_   | Net Federal Supplements                          | 47 |   |    |    |       |    |    |    |       |    | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| NFTXC   | Tax, Net Federal Calculated                      | 63 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| NNRCC   | Non-Refundable Credit Calculated                 | 49 |   |    |    |       |    |    | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| NPTXC   | Tax, Net Provincial Calculated                   | 63 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| NTXI_   | Non-taxable Income                               | 50 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| NWSIN   | Family, Number of members with a SIN             | 36 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| OASP_   | Old Age Security Pension                         | 51 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| OASPR   | Old Age Security Pension Repayment, Calculated   | 51 | * |    |    |       |    |    |    | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| OEI_    | Other Employment Income                          | 52 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| OI_     | Other Income                                     | 52 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   | T |
| PENDC   | Pension Income Deduction                         | 55 |   |    |    | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| PFGRS   | Professional Income, Gross                       | 56 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| PFNET   | Professional Income, Net                         | 57 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| PPLC_   | Political Contributions, Provincial              | 56 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |
| PSCO_   | Postal Code                                      | 56 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |   |

### 11. Data Availability Matrix by Acronym Name (Cont'd)

| ACRONYM | VARIABLE NAME                              | PG | D | 82 | 83 | 84-85 | 86 | 87 | 88 | 89-90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | FILE TYPE |   |   |   |
|---------|--|----|---|----|----|-------|----|----|----|-------|----|----|----|----|----|----|----|-----------|---|---|---|
|         |  |    |   |    |    |       |    |    |    |       |    |    |    |    |    |    |    | I         | P | F | K |
| PTXC_   | Provincial Refundable Tax Credit           | 57 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| RFACL   | Family Allowance Repayment Calculated      | 32 |   |    |    |       |    |    |    | X     | X  | X  |    |    |    |    |    | X         |   |   |   |
| RGRS_   | Rental Income, Gross                       | 58 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X |   |   |
| RNET_   | Rental Income, Net                         | 59 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| RRSPC   | RRSP Contributions                         | 59 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| RRSPS   | RRSP Spousal Contribution                  | 60 |   |    |    |       |    | X  | X  | X     | X  | X  |    |    |    |    |    | X         |   |   |   |
| RSBCL   | Social Benefits Repayment                  | 62 |   |    |    |       |    |    |    | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |
| SASPY   | Social Assistance Income                   | 62 |   |    |    |       |    |    |    |       |    | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| SEI__   | Self Employment, Net Income                | 61 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| SEISW   | Self Employment Income Flag                | 61 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X |   |   |
| SICCD   | Standard Industrial Classification Code    | 63 |   |    |    |       |    |    | X  | X     | X  |    |    |    |    |    |    | X         |   |   |   |
| SOP4A   | Pension and Superannuation Income          | 55 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| SXCO_   | Sex of Individual                          | 61 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   | T |
| T4E__   | Employment Income from T4 slip             | 28 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| T4EIC   | Employment Insurance Premiums from T4 slip | 29 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| T4RP_   | Registered Pension Plan Contribution       | 58 |   |    |    |       | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| T4RSP   | RRSP Income                                | 60 |   |    |    |       |    |    | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| TAXPR   | Taxation Province                          | 64 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   | T |
| TIRC_   | Income, Total (Revenue Canada Definition)  | 41 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| TNKID   | Children, Total number in family           | 21 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   |   |
| TOTDN   | Donations                                  | 25 |   |    | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| TOTNO   | Non-Refundable Tax Credits                 | 50 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         |   |   | T |
| TPAJA   | Pension Adjustment                         | 54 |   |    |    |       |    |    |    |       | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| TRPIN   | Transfer Payment Income                    | 64 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| TUTDN   | Tuition Fees for Self                      | 65 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| TXI__   | Taxable Income                             | 64 |   | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| WKCPY   | Workers Compensation Payments              | 66 |   |    |    |       |    |    |    |       |    | X  | X  | X  | X  | X  | X  | X         | X | X |   |
| XDIV_   | Dividends                                  | 24 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | X |
| XTIRC   | Income, Total Income SAAD definition       | 42 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X | T |
| YOD__   | Death, Year of                             | 24 | * | X  | X  | X     | X  | X  | X  | X     | X  | X  | X  | X  | X  | X  | X  | X         | X | X |   |

\* An asterisk denotes a derived variable. Derived variables are not directly available from tax forms.

T = These variables are available for taxfiling children.

## 12. Variable Counts and Amounts for Individuals from 1994 to 1997

| Acronym | Acronym Description                               | 1994       |             | 1995       |             | 1996       |             | 1997       |             |
|---------|---|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
|         |   | #          | (\$'000)    | #          | (\$'000)    | #          | (\$'000)    | #          | (\$'000)    |
| ABQUEI  | Quebec Abatement Refundable                       | 3,332,450  | 2,132,768   | 3,384,200  | 2,233,572   | 3,441,400  | 2,340,152   | 3,486,100  | 2,475,131   |
| AFTAXI  | Income After Tax                                  | 20,477,850 | 414,062,127 | 20,799,750 | 430,554,825 | 21,064,100 | 442,135,459 | 21,084,400 | 457,742,324 |
| ALEXPI  | Expenses, Allowable                               | 533,250    | 2,138,333   | 544,600    | 2,129,386   | 573,800    | 2,249,296   | 612,750    | 2,438,745   |
| ALMDNI  | Alimony or Support Deductions (Paid)              | 399,850    | 2,071,223   | 409,650    | 2,187,531   | 405,500    | 2,270,800   | 339,800    | 2,042,198   |
| ALMI_I  | Alimony or Support Income                         | 321,800    | 1,679,796   | 341,450    | 1,823,343   | 338,150    | 1,903,785   | 304,650    | 1,824,854   |
| BGRS_I  | Business Income, Gross                            | 1,333,800  | 265,759,650 | 1,434,300  | 342,840,729 | 1,521,950  | 379,756,964 | 1,598,550  | 380,279,060 |
| BNET_I  | Business Income, Net                              | 1,365,950  | 8,851,356   | 1,458,950  | 9,716,607   | 1,542,200  | 11,026,730  | 1,617,750  | 12,731,693  |
| CCEXDI  | Child Care Expense Deduction                      | 775,250    | 2,023,403   | 811,500    | 2,109,900   | 872,550    | 2,233,728   | 933,600    | 2,362,008   |
| CLCPPI  | CPP/QPP Contribution payable from self-employment | 950,600    | 646,408     | 994,700    | 716,184     | 843,050    | 708,162     | 915,100    | 832,741     |
| CLKGLI  | Capital Gain/Loss, Calculated                     | 2,103,750  | 46,934,663  | 1,006,900  | 7,541,681   | 1,510,050  | 9,860,627   | 1,976,550  | 13,242,885  |
| CMGRSI  | Commission Income, Gross                          | 117,600    | 2,777,712   | 129,000    | 5,665,680   | 130,900    | 3,542,154   | 133,900    | 3,950,050   |
| CMIT4I  | Commission Income from T4 slips                   | 279,900    | 5,894,694   | 282,100    | 5,746,377   | 288,450    | 6,643,004   | 299,650    | 7,467,278   |
| CMNETI  | Commission Income, Net                            | 121,350    | 1,394,312   | 132,800    | 1,387,760   | 134,100    | 1,676,250   | 136,300    | 2,059,493   |
| CQPP_I  | CPP/QPP Benefits                                  | 3,692,450  | 17,982,232  | 3,862,450  | 18,887,381  | 4,011,900  | 20,019,381  | 4,130,400  | 20,899,824  |
| CQPPDI  | CPP/QPP Contributions through employment          | 11,383,300 | 5,691,650   | 11,443,700 | 6,065,161   | 11,612,300 | 6,502,888   | 11,804,150 | 7,200,532   |
| CTBI_I  | Child Tax Benefit                                 | 3,456,800  | 5,254,336   | 3,404,450  | 5,208,809   | 3,400,850  | 5,203,301   | 3,378,800  | 5,304,716   |
| DISDNI  | Disability Amount for Self                        | 381,750    | 1,607,168   | 393,150    | 1,659,093   | 396,550    | 1,669,476   | 391,150    | 1,646,742   |
| DISDOI  | Disability Amount for Dependent Other than Spouse | 77,400     | 331,272     | 81,700     | 346,408     | 81,500     | 346,375     | 85,950     | 366,147     |
| DSBCQI  | CPP/QPP Disability Benefit included in income     | 333,750    | 12,061,725  | 346,500    | 2,716,560   | 346,850    | 2,719,304   | 344,800    | 2,730,816   |
| DUES_I  | Union, Professional and Other Dues                | 4,823,500  | 1,977,635   | 4,862,650  | 2,042,313   | 4,787,850  | 2,058,776   | 4,801,050  | 2,112,462   |
| EDUDNI  | Education Deduction                               | 848,750    | 432,863     | 878,700    | 448,137     | 917,450    | 587,168     | 1,054,700  | 1,044,153   |
| EICRPI  | Employment Insurance Repayment                    | 39,300     | 47,946      | 17,850     | 18,564      | 76,750     | 66,005      | 79,550     | 70,800      |
| EINS_I  | Employment Insurance Benefits                     | 2,913,950  | 14,307,495  | 2,757,000  | 12,351,360  | 2,628,300  | 11,801,067  | 2,365,850  | 10,196,814  |
| FABEN   | Family Allowance Benefits                         | 1,014,450  | 598,526     | 1,006,150  | 563,444     | 1,227,050  | 993,911     | 1,197,600  | 1,017,960   |
| FMGRSI  | Farming Income, Gross                             | 429,000    | 32,037,720  | 433,500    | 35,013,795  | 439,200    | 33,901,848  | 440,200    | 35,959,938  |
| FMNETI  | Farming Income, Net                               | 442,500    | 1,730,175   | 443,450    | 1,946,746   | 448,750    | 1,974,500   | 446,400    | 1,964,160   |
| FSGRSI  | Fishing Income, Gross                             | 45,200     | 1,386,284   | 44,000     | 1,505,240   | 41,800     | 1,252,328   | 39,950     | 1,163,344   |
| FSGTXI  | GST and FST Credits                               | 8,887,800  | 2,844,096   | 9,257,200  | 2,962,304   | 9,277,250  | 2,968,720   | 8,356,550  | 2,674,096   |
| FSNETI  | Fishing Income, Net                               | 45,200     | 585,340     | 44,450     | 628,079     | 42,150     | 516,759     | 39,900     | 442,491     |
| GGEX_I  | Capital Gains Exemption                           | 1,727,400  | 42,977,712  | 69,750     | 3,449,835   | 61,600     | 2,909,984   | 65,100     | 3,299,268   |
| GSTRSI  | GST Rebate for Self-Employed                      | 302,800    | 72,672      | 292,400    | 64,328      | 347,450    | 72,965      | 352,300    | 77,506      |
| INVI_I  | Interest and Investment Income                    | 6,800,500  | 17,613,295  | 7,737,000  | 21,895,710  | 7,698,050  | 21,169,638  | 7,119,850  | 17,728,427  |
| LTPI_I  | Limited Partnership Income, Net                   | 103,850    | -807,953    | 109,400    | -808,466    | 113,550    | -531,414    | 125,550    | -541,121    |
| MVEXPI  | Moving Expenses Deduction                         | 117,650    | 261,183     | 117,600    | 243,432     | 116,050    | 250,668     | 124,400    | 279,900     |
| NETICI  | Net Income  | 19,615,350 | 510,979,868 | 19,628,800 | 490,327,424 | 19,849,400 | 505,167,230 | 20,198,800 | 533,046,332 |
| NFSL_I  | Net Federal Supplements                           | 1,336,300  | 4,302,886   | 1,378,500  | 4,438,770   | 1,398,300  | 4,530,492   | 1,419,550  | 4,670,320   |
| NFTXCI  | Tax, Net Federal Tax Calculated                   | 13,629,700 | 61,061,056  | 13,969,700 | 64,819,408  | 14,127,050 | 68,233,652  | 14,401,500 | 74,167,725  |
| NNRCCI  | Non-Refundable Credit Calculated                  | 20,121,950 | 31,390,242  | 20,497,600 | 31,976,256  | 20,763,050 | 32,597,989  | 21,117,050 | 33,576,110  |

## 12. Variable Counts and Amounts for Individuals from 1994 to 1997 (Cont'd)

| Acronym | Acronym Description                          | 1994       |             | 1995       |             | 1996       |             | 1997       |             |
|---------|--|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
|         |  | #          | (\$'000)    | #          | (\$'000)    | #          | (\$'000)    | #          | (\$'000)    |
| NPTXCI  | Tax, Net Provincial Tax Calculated           | 12,542,250 | 39,508,088  | 12,831,350 | 41,830,201  | 12,998,450 | 43,674,792  | 13,318,150 | 46,347,162  |
| NTXI_I  | Non-Taxable Income                           | 3,716,000  | 19,806,280  | 3,820,950  | 20,136,407  | 3,681,800  | 19,071,724  | 3,638,550  | 18,811,304  |
| OASP_I  | Old Age Secuity Pension                      | 3,070,500  | 13,387,380  | 3,349,150  | 14,736,260  | 3,452,900  | 15,434,463  | 3,535,700  | 16,052,078  |
| OASPRI  | Old Age Secuity Pension Repayment Calculated | 215,350    | 611,594     | 148,850    | 376,591     | 170,250    | 435,840     | 188,350    | 497,244     |
| OEI_I   | Other Employment Income                      | 1,037,750  | 4,389,683   | 1,138,500  | 4,975,245   | 1,328,100  | 5,551,458   | 1,458,650  | 6,330,541   |
| OI_I    | Other Income                                 | 2,802,900  | 11,323,716  | 2,747,700  | 11,457,909  | 2,875,300  | 12,421,296  | 3,087,500  | 12,720,500  |
| PENDCI  | Pension Income Deduction                     | 2,223,600  | 2,134,656   | 2,351,850  | 2,281,295   | 2,432,300  | 2,359,331   | 2,577,000  | 2,499,690   |
| PFGRSI  | Professional Income, Gross                   | 288,200    | 544,640,360 | 302,600    | 818,817,444 | 304,200    | 340,287,246 | 311,200    | 506,680,280 |
| PFNETI  | Professional Income, Net                     | 291,850    | 12,111,775  | 306,200    | 13,044,120  | 308,100    | 13,624,182  | 315,550    | 14,805,606  |
| RGRS_I  | Rental Income, Gross                         | 1,245,050  | 65,950,299  | 1,234,200  | 144,142,218 | 1,252,950  | 100,148,294 | 1,251,700  | 94,165,391  |
| RNET_I  | Rental Income, Net                           | 1,192,600  | 846,746     | 1,179,400  | 955,314     | 1,195,300  | 1,087,723   | 1,194,650  | 1,660,564   |
| RRSPCI  | RRSP Contributions                           | 5,425,450  | 21,322,019  | 5,786,350  | 23,608,308  | 6,083,950  | 26,891,059  | 6,247,750  | 27,989,920  |
| RSBCLI  | Social Benefits Repayment                    | 253,200    | 660,852     | 166,150    | 395,437     | 246,150    | 502,146     | 266,750    | 568,178     |
| SASPYI  | Social Assistance Income                     | 1,915,250  | 11,912,855  | 1,966,650  | 11,957,232  | 1,839,150  | 10,850,985  | 1,786,000  | 10,376,660  |
| SEI_I   | Self-Employment, Net Income                  | 2,180,050  | 24,678,166  | 2,294,850  | 26,735,003  | 2,384,100  | 28,823,769  | 2,464,000  | 32,007,360  |
| SOP4AI  | Pension and Superannuation Income            | 2,170,300  | 24,242,251  | 2,289,900  | 26,356,749  | 2,394,450  | 28,661,567  | 2,537,700  | 31,568,988  |
| T4E_I   | Employment Income from T4 slips              | 12,799,450 | 339,953,392 | 12,941,300 | 351,356,295 | 12,977,550 | 359,737,686 | 13,233,350 | 380,061,812 |
| T4EIC   | Employment Insurance Premiums from T4 slips  | 11,914,500 | 7,982,715   | 12,002,700 | 8,041,809   | 11,994,300 | 7,676,352   | 12,427,250 | 8,077,713   |
| T4RP_I  | Registered Pension Plan Contributions        | 3,666,600  | 6,929,874   | 3,663,750  | 6,924,488   | 3,612,600  | 6,900,066   | 3,590,500  | 6,893,760   |
| T4RSPI  | RRSP Income                                  | 1,110,900  | 6,343,239   | 1,282,750  | 6,965,333   | 1,381,350  | 7,721,747   | 1,449,350  | 8,116,360   |
| TIRC_I  | Income, Total (Revenue Canada definition)    | 19,732,700 | 551,331,638 | 19,755,200 | 532,995,296 | 19,976,900 | 551,761,978 | 20,317,700 | 580,883,043 |
| TOTDNI  | Charitable Donations                         | 5,446,150  | 3,594,459   | 5,522,600  | 3,700,142   | 5,543,750  | 4,268,688   | 5,385,150  | 4,577,378   |
| TOTNOI  | Non-Refundable Tax Credits                   | 20,121,950 | 178,481,697 | 20,497,550 | 182,428,195 | 20,763,050 | 184,998,776 | 21,117,050 | 190,475,791 |
| TPAJAI  | Pension Adjustment                           | 4,755,350  | 26,154,425  | 4,833,600  | 19,431,072  | 4,789,400  | 18,487,084  | 4,830,300  | 19,272,897  |
| TUTDNI  | Tuition Fees for Self                        | 1,576,100  | 1,623,383   | 1,601,200  | 1,777,332   | 1,593,650  | 1,944,253   | 1,748,150  | 2,639,707   |
| TXI_I   | Taxable Income                               | 18,712,550 | 445,920,067 | 18,734,300 | 464,235,954 | 18,974,450 | 480,243,330 | 19,333,950 | 507,902,867 |
| WKCPYI  | Workers' Compensation Payments               | 689,300    | 3,577,467   | 739,750    | 3,757,930   | 700,200    | 3,690,054   | 687,950    | 3,769,966   |
| XDIV_I  | Dividends                                    | 1,629,450  | 6,908,868   | 1,735,700  | 7,480,867   | 1,957,750  | 8,477,058   | 2,346,400  | 9,315,208   |
| XTIRCI  | Income, Total (SAAD Definition)              | 20,475,400 | 512,294,508 | 20,797,550 | 535,120,962 | 21,061,900 | 551,611,161 | 21,358,200 | 577,098,564 |

### 13. Definition of Total Income Variables

The **Definition of Total Income Variables** section specifies the exact definitions of the three measures of total income that are available on the LAD, which are:

TIRC: Total Income as per Revenue Canada;  
XTIRC: Total Income as per Statistics Canada; and  
MKINC: Market Income as per Statistics Canada.

The first measure of total income is TIRC, which is the Revenue Canada Taxation definition of total income as per the T1 form. The second measure, XTIRC, has been derived by the Small Area and Administrative Data Division of Statistics Canada as a more appropriate measure for statistical analysis. The components of income that are included in XTIRC are generally described in Table 1 Components of XTIRC in 1997, while the details are given in Table 5, Definition of XTIRC, 1982 -1997.

The largest difference between XTIRC and TIRC occurs from 1986 onward because non-taxable income is added to XTIRC. In 1986, the Government of Canada introduced the Federal Sales Tax (FST) Credit directed at the low-income population. In order to determine eligibility for the FST Credit, filers had to report their non-taxable income. This was defined as Social Assistance payments, Guaranteed Income Supplement (GIS), Spouse's Allowance (SPA), and Workers' Compensation payments. As a result of adding non-taxable income to XTIRC in 1986, the user is cautioned in comparing pre-1986 values of XTIRC with later values. For example, an increase in XTIRC from 1985 to 1986, may simply reflect the reporting of non-taxable income on the 1986 T1 form but not on the 1985 T1, i.e. perhaps no increase in income occurred.

Another difference between TIRC and XTIRC is that capital gains are included in the former but not in the latter. The remaining differences are detailed in Table 4, Differences between TIRC and XTIRC.

The third measure of total income available from LAD is market income (MKINC). MKINC is derived from XTIRC by removing government transfer payments. The components of MKINC are generally described in Table 2, Components of MKINC, 1982 - 1997, while Table 6, Definition of MKINC, 1982 - 1997, gives the detailed derivation.

Besides the change to XTIRC in 1986 due to the addition of sales tax credits, changes in tax legislation and in the content of the T1 form itself have resulted in differences in the availability of the components of total income. The trend has been towards greater availability. For example, in 1992, the components of non-taxable income are reported separately on the T1 form, adding three variables to the LAD: NFSL, denoting net federal supplements (GIS and SPA), WKCPY, denoting Workers' Compensation payments, and SASPY denoting social assistance payments. From 1986 to 1991, only the total of these three payments was reported. A history of the changes in XTIRC is given in Table 3, History of Components of XTIRC.

In summary, this part of the LAD Dictionary specifies the components of TIRC, XTIRC, and MKINC for each year of LAD from 1982 to 1997 via:

- ★ Table 1: Components of XTIRC in 1997
- ★ Table 2: Components of MKINC, 1982 - 1997
- ★ Table 3: History of Components of XTIRC
- ★ Table 4: Differences Between TIRC and XTIRC, 1982 - 1997
- ★ Table 5: Definition of XTIRC, 1982 - 1997
- ★ Table 6: Definition of MKINC, 1982 - 1997

## **Table 1 - Components of XTIRC in 1997**

### **Employment Income**

- Total Earnings from T4 Slips
- Other Employment Income
- Net Business Income
- Net Professional Income
- Net Commission Income
- Net Farming Income
- Net Fishing Income

### **Other Types of Income**

- Limited Partnership Income
- Dividends
- Interest and Other Investment Income
- Rental Income, Net
- Alimony or Separation Allowances
- Other Income
- Pension and Superannuation Income
- RRSP Income

### **Transfers or Credits**

- Old Age Security Pension
- Canada/Quebec Pension Plan
- Net Federal Supplements
- Employment Insurance
- Goods and Services Tax Credit
- Provincial Refundable Tax Credits
- Social Assistance
- Workers' Compensation
- Child Tax Benefits
- Family Benefits

## **Table 2 - Components of MKINC, 1982-97**

### **Employment Income**

- Total Earnings from T4 Slips
- Other Employment Income
- Net Business Income
- Net Professional Income
- Net Commission Income
- Net Farming Income
- Net Fishing Income

### **Other kinds of Income**

- Limited Partnership Income
- Dividends
- Interest and Other Investment Income
- Rental Income, Net
- Other Income
- Alimony or Support Income
- Pension and Superannuation Income
- RRSP Income



## Table 3 - History of Components of XTIRC

### 1986

As a result of introducing the Federal Sales Tax Credit, FST, non-taxable income is added to XTIRC. Two new variables are added to LAD, Non-taxable Income, NTXI\_, and FST credit, FSGTX.

Alimony, separation, or child support payments are reported as a separate field, ALMI\_. Previously this income was included in Other Income, OI\_\_\_.

### 1987

Provincial Family Allowance payments for residents of Quebec become non-taxable. They are no longer included in the Family Allowance received field, FA\_\_\_, and therefore are no longer included in XTIRC.

### 1988

RRSP income is available as a separate field. It was previously included with Other Income, OI\_\_\_. Net Limited Partnerships income is available as a separate field, LTPI\_. It was previously included in Net Self-employment Income, SEI\_\_\_, Net Rental Income, RNET\_, or Other Income, OI\_\_\_.

### 1989

No changes were made.

### 1990

Goods and Services Tax (GST) credit is added to LAD through the existing FST Credit variable, FSGTX. Since some people were eligible for both the GST and the FST credits in 1990, the amount of both is carried in this one variable.

### 1991

The FST Credit is dropped and is completely replaced by the GST credit.

### 1992

The components of Non-taxable Income are reported separately on the T1 form. Three variables are added to the LAD: Net Federal Supplements, NFSL\_; Workers' Compensation Payments, WKCPY; and Social Assistance Payments, SASPY.

**1993**

As a result of replacing the federal Family Allowance program with the Child Tax Benefits program, the variable denoting income from Family Allowance, FA\_\_\_, is discontinued and the variable denoting payments received from the Child Tax Benefit program, CTBI\_, is added. \*

**1994**

A variable denoting estimated provincial Family Allowance payments to residents of Quebec, FAQUE, is added. \*

**1995**

No changes were made.

**1996**

A variable denoting estimated provincial family benefits to residents of British Columbia, FABC\_, is added. This is the first year residents of British Columbia receive provincial family benefits (FABC\_). \*

The name of the Unemployment Insurance Program is changed to the Employment Insurance Program. Accordingly, the variable name relating to this program has been changed historically, from 1982.

**1997**

New Brunswick and Alberta introduced Family Benefit Programs in 1997. \*

\* See FABEN, which is a consolidation of provincial and federal family benefits/allowance programs from 1982 to present.

**Table 4 - Differences Between TIRC and XTIRC, 1982-1997**

**Part 1: Variables included in TIRC**

| Description  | 1982-1985                              | 1986                                   | 1987                                   | 1988-1991          | 1992                    | 1993-1997               |
|--|--|--|--|--------------------|-------------------------|-------------------------|
| Total Earnings from T4 Slips   | T4E__                                  | T4E__                                  | T4E__                                  | T4E__              | T4E__                   | T4E__                   |
| Other Employment Income  | OEI__                                  | OEI__                                  | OEI__                                  | OEI__              | OEI__                   | OEI__                   |
| Self-employment, Net Income  | SEI__<br>(Inc.LTPI_)                   | SEI__<br>(Inc.LTPI_)                   | SEI__<br>(Inc.LTPI_)                   | SEI__              | SEI__                   | SEI__                   |
| Old Age Security Pension   | OASP_                                  | OASP_                                  | OASP_                                  | OASP_              | OASP_                   | OASP_                   |
| CPP/QPP Benefits   | CQPP_                                  | CQPP_                                  | CQPP_                                  | CQPP_              | CQPP_                   | CQPP_                   |
| Pension and Superannuation Income  | SOP4A                                  | SOP4A                                  | SOP4A                                  | SOP4A              | SOP4A                   | SOP4A                   |
| Family Allowance, Received (Quebec amount excl. 1987-1992)               | FA___                                  | FA___                                  | FA___ (Que. excl.)                     | FA___ (Que. excl.) | FA___ (Que. excl.)      |                         |
| Employment Insurance Benefits  | EINS_                                  | EINS_                                  | EINS_                                  | EINS_              | EINS_                   | EINS_                   |
| Dividend Income from T4 (DIVTX) (not included in the LAD)                | 4/3 of XDIV_                           | 4/3 of XDIV_                           | 5/4 of XDIV_                           | 6/5 of XDIV_       | 6/5 of XDIV_            | 6/5 of XDIV_            |
| Interest and Investment Income   | INVI_                                  | INVI_                                  | INVI_                                  | INVI_              | INVI_                   | INVI_                   |
| Limited Partnership Income, Net  | (Inc. in SEI__ or RNET_ or OI__)       | (Inc. in SEI__ or RNET_ or OI__)       | (Inc. in SEI__ or RNET_ or OI__)       | LTPI_              | LTPI_                   | LTPI_                   |
| Rental Income, Net   | RNET_<br>(Inc. LTPI_)                  | RNET_<br>(Inc. LTPI_)                  | RNET_                                  | RNET_              | RNET_                   | RNET_                   |
| Capital Gains/Losses, Calculated   | CLKGL_                                 | CLKGL_                                 | CLKGL_                                 | CLKGL_             | CLKGL_                  | CLKGL_                  |
| Alimony or Support Income  | (Incl. in OI__)                        | ALMI_                                  | ALMI_                                  | ALMI_              | ALMI_                   | ALMI_                   |
| RRSP Income  | (Incl. in OI__)                        | (Incl. in OI__)                        | (Incl. in OI__)                        | T4RSP              | T4RSP                   | T4RSP                   |
| Other Income   | OI__<br>(Includes ALMI_, T4RSP, LTPI_) | OI__<br>(Includes ALMI_, T4RSP, LTPI_) | OI__<br>(Includes ALMI_, T4RSP, LTPI_) | OI__               | OI__                    | OI__                    |
| (MINUS) Employment Expense Deductions (EMPLEX) (not included in the LAD) | EMPLEX                                 | EMPLEX                                 | EMPLEX                                 | -                  | -                       | -                       |
| (MINUS) Allowable Expenses (ALWEXP) (not included in the LAD)            | ALWEXP                                 | ALWEXP                                 | ALWEXP                                 | -                  | -                       | -                       |
| Non-taxable Income   | -                                      | -                                      | -                                      | -                  | NFSL_<br>WKCPY<br>SASPY | NFSL_<br>WKCPY<br>SASPY |
| <b>=Total Income</b>   | <b>=TIRC_</b>                          | <b>=TIRC_</b>                          | <b>=TIRC_</b>                          | <b>=TIRC_</b>      | <b>=TIRC_</b>           | <b>=TIRC_</b>           |

**Table 4- Differences Between TIRC and XTIRC, 1982-1997 (Cont'd)**

**Part 2: Variables to be added or removed from TIRC to create XTIRC**

| Description   | 1982-1985 | 1986      | 1987    | 1988-1989 | 1990      | 1991      | 1992      | 1993      | 1994-1995   | 1996              | 1997                      |
|---|-----------|-----------|---------|-----------|-----------|-----------|-----------|-----------|-------------|-------------------|---------------------------|
| =Total Income   | =TIRC_    | =TIRC_    | =TIRC_  | =TIRC_    | =TIRC_    | =TIRC_    | =TIRC_    | =TIRC_    | =TIRC_      | =TIRC_            | =TIRC_                    |
| (MINUS) Capital Gains/Losses, Calculated                      | CLKGL     | CLKG      | CLKG    | CLKGL     | CLKGL     | CLKGL     | CLKGL     | CLKGL     | CLKGL       | CLKGL             | CLKGL                     |
| (MINUS) Dividends (XDIV_)                                     | 1/3*XDIV_ | 1/3*XDIV_ | ¼*XDIV_ | 1/5*XDIV_ | 1/5*XDIV_ | 1/5*XDIV_ | 1/5*XDIV_ | 1/5*XDIV_ | 1/5*XDIV_   | 1/5*XDIV_         | 1/5*XDIV_                 |
| (PLUS) Employment Expense Deduction (not included in the LAD) | EMPLEX    | EMPLEX    | EMPLEX  | -         | -         | -         | -         | -         | -           | -                 | -                         |
| (PLUS) Allowable Expenses                                     | ALEXP     | ALEXP     | ALEXP   | -         | -         | -         | -         | -         | -           | -                 | -                         |
| (PLUS) Provincial Refundable Tax Credit                       | PTXC_     | PTXC_     | PTXC_   | PTXC_     | PTXC_     | PTXC_     | PTXC_     | PTXC_     | PTXC_       | PTXC_             | PTXC_                     |
| (PLUS) Child Tax Credit                                       | CTC__     | CTC__     | CTC__   | CTC__     | CTC__     | CTC__     | CTC__     | -         | -           | -                 | -                         |
| (PLUS) Child Tax Benefit                                      | -         | -         | -       | -         | -         | -         | -         | CTBI_     | CTBI_       | CTBI_             | CTBI_                     |
| Family Benefits   |           |           |         |           |           |           |           |           | FABEN (QUE) | FABEN (QUE, B.C.) | FABEN (NB, ALTA, BC, QUE) |
| (PLUS) GST and FST Credit                                     | -         | FSTGTX    | FSTGTX  | FSTGTX    | FSTGTX    | FSTGTX    | FSTGTX    | FSTGTX    | FSTGTX      | FSTGTX            | FSTGTX                    |
| (PLUS) Income, Non-taxable                                    | -         | NTXL_     | NTXL_   | NTXL_     | NTXL_     | NTXL_     |           |           |             |                   |                           |
| =Total Income (SAADD)   | =XTIRC    | =XTIRC    | =XTIRC  | =XTIRC    | =XTIRC    | =XTIRC    | =XTIRC    | =XTIRC    | =XTIRC      | =XTIRC            | =XTIRC                    |

**Table 5 - Definition of XTIRC, 1982-1997**

| Description                       | 1982-1985                           | 1986                                | 1987                                | 1988           | 1989-1990      | 1991           | 1992              | 1993              | 1994-1995       | 1996                 | 1997                            |
|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-----------------|----------------------|---------------------------------|
| Earnings from T4 Slips            | T4E__                               | T4E__                               | T4E__                               | T4E__          | T4E__          | T4E__          | T4E__             | T4E__             | T4E__           | T4E__                | T4E__                           |
| Other Employment Income           | OEI__                               | OEI__                               | OEI__                               | OEI__          | OEI__          | OEI__          | OEI__             | OEI__             | OEI__           | OEI__                | OEI__                           |
| Self-employment, Net Income       | SEI__ (Inc. LTPI_)                  | SEI__ (Inc. LTPI_)                  | SEI__ (Inc. LTPI_)                  | SEI__          | SEI__          | SEI__          | SEI__             | SEI__             | SEI__           | SEI__                | SEI__                           |
| Old Age Security Pension          | OASP_                               | OASP_                               | OASP_                               | OASP_          | OASP_          | OASP_          | OASP_             | OASP_             | OASP_           | OASP_                | OASP_                           |
| CPP/QPP Benefits                  | CQPP_                               | CQPP_                               | CQPP_                               | CQPP_          | CQPP_          | CQPP_          | CQPP_             | CQPP_             | CQPP_           | CQPP_                | CQPP_                           |
| Pension and Superannuation Income | SOP4A                               | SOP4A                               | SOP4A                               | SOP4A          | SOP4A          | SOP4A          | SOP4A             | SOP4A             | SOP4A           | SOP4A                | SOP4A                           |
| Family Benefits                   | FABEN<br>(CAN,<br>QUE)              | FABEN<br>(CAN,<br>QUE)              | FABEN<br>(CAN)                      | FABEN<br>(CAN) | FABEN<br>(CAN) | FABEN<br>(CAN) | FABEN<br>(CAN)    |                   | FABEN<br>(QUE)  | FABEN<br>(QUE, B.C.) | FABEN<br>(NB, ALTA,<br>BC, QUE) |
| Employment Insurance Benefits     | EINS_                               | EINS_                               | EINS_                               | EINS_          | EINS_          | EINS_          | EINS_             | EINS_             | EINS_           | EINS_                | EINS_                           |
| Dividends                         | XDIV_                               | XDIV_                               | XDIV_                               | XDIV_          | XDIV_          | XDIV_          | XDIV_             | XDIV_             | XDIV_           | XDIV_                | XDIV_                           |
| Interest and Investment Income    | INVI_                               | INVI_                               | INVI_                               | INVI_          | INVI_          | INVI_          | INVI_             | INVI_             | INVI_           | INVI_                | INVI_                           |
| Limited Partnership Income, Net   | (Inc. in SEI__ or RNET or OI__)     | (Inc. in SEI__ or RNET or OI__)     | (Inc. in SEI__ or RNET or OI__)     | LTPI_          | LTPL_          | LTPI_          | LTPL_             | LTPI_             | LTPL_           | LTPI_                | LTPL_                           |
| Rental Income, Net                | RNET_ (Inc. LTPI_)                  | RNET_ (Inc. LTPI_)                  | RNET_ (Inc. LTPI_)                  | RNET_          | RNET_          | RNET_          | RNET_             | RNET_             | RNET_           | RNET_                | RNET_                           |
| Alimony or Support Income         | (Incl. in OI__)                     | ALMI_                               | ALMI_                               | ALMI_          | ALMI_          | ALMI_          | ALMI_             | ALMI_             | ALMI_           | ALMI_                | ALMI_                           |
| RRSP Income                       | (Incl. in OI__)                     | (Incl. In OI__)                     | (Incl. in OI__)                     | T4RSP          | T4RSP          | T4RSP          | T4RSP             | T4RSP             | T4RSP           | T4RSP                | T4RSP                           |
| Other Income                      | OI__ (Includes ALMI_, T4RSP, LTPI_) | OI__ (Includes ALMI_, T4RSP, LTPI_) | OI__ (Includes ALMI_, T4RSP, LTPI_) | OI__           | OI__           | OI__           | -                 | -                 | OI__            | OI__                 | OI__                            |
| Income, Non-taxable               | -                                   | NTXI_                               | NTXI_                               | NTXI_          | NTXI_          | NTXI_          | NFSL_ WKCPY SASPY | NFSL_ WKCPY SASPY | NFSL_ WKPY ASPY | NFSL_ WKPY ASPY      | NFSL_ WKPY ASPY                 |
| Provincial Refundable Tax Credit  | PTXC_                               | PTXC_                               | PTXC_                               | PTXC_          | PTXC_          | PTXC_          | PTXC_             | PTXC_             | PTXC_           | PTXC_                | PTXC_                           |
| Child Tax Credit                  | CTC_                                | CTC_                                | CTC_                                | CTC_           | CTC_           | CTC_           | CTC_              | -                 | -               | -                    | -                               |
| Child Tax Benefit                 | -                                   | -                                   | -                                   | -              | -              | -              | -                 | CTBI_             | CTBI_           | CTBI_                | CTBI_                           |
| GST and FST Credits               | -                                   | FSGTX                               | FSGTX                               | FSGTX          | FSGTX          | FSGTX          | FSGTX             | FSGTX             | FSGTX           | FSGTX                | FSGTX                           |
| =Total Income (SAADD)             | =XTIRC                              | =XTIRC                              | =XTIRC                              | =XTIRC         | =XTIRC         | =XTIRC         | =XTIRC            | =XTIRC            | =XTIRC          | =XTIRC               | =XTIRC                          |

**Table 6 - Definition of MKINC, 1982-1997**

| <b>Description</b>                        | <b>1982-1985</b>                               | <b>1986-1987</b>                               | <b>1988-1997</b> |
|---|--|--|------------------|
| Earnings from T4 Slips, Total             | T4E__  | T4E__  | T4E__            |
| Other Employment Income                   | OEI__  | OEI__  | OEI__            |
| Self-employment, Net Income               | SEI__<br>(Inc.LTPI_)                           | SEI__<br>(Inc.LTPI_)                           | SEI__            |
| Pension and Superannuation Income         | SOP4A  | SOP4A  | SOP4A            |
| Dividends                                 | XDIV_  | XDIV_  | XDIV_            |
| Interest and Investment Income            | INVI_  | INVI_  | INVI_            |
| Limited Partnership Income, Net Amount    | (Inc. in<br>SEI__ or<br>RNET_ or<br>OI__)      | (Inc. in<br>SEI__ or<br>RNET_ or<br>OI__)      | LTPI_            |
| Rental Income, Net                        | RNET_<br>(Inc. LTPI_)                          | RNET_<br>(Inc. LTPI_)                          | RNET_            |
| Alimony or Separation Allowance<br>Income | (Incl. in<br>OI__)                             | ALMI_  | ALMI_            |
| RRSP Income                               | (Incl. in<br>OI__)                             | (Incl. in<br>OI__)                             | T4RSP            |
| Other Income                              | OI__<br>(Includes<br>ALMI_<br>T4RSP,<br>LTPI_) | OI__<br>(Includes<br>ALMI_<br>T4RSP,<br>LTPI_) | OI__             |
| <b>=Market Income</b>                     | <b>=MKINC</b>                                  | <b>=MKINC</b>                                  | <b>=MKINC</b>    |

## 14. How to Reach Us

### How to obtain more information

Inquiries about these data and related statistics or services should be directed to:

Client Services  
Small Area and Administrative Data Division  
Statistics Canada  
Room 1306, Main Building  
Ottawa, Ontario  
K1A 0T6

Phone: (613) 951-9720

Fax: (613) 951-4745

[saadinfo@statcan.ca](mailto:saadinfo@statcan.ca)

Local Statistics Canada Reference Centres are listed on the following page. You can also visit our World Wide Web site at <http://www.statcan.ca>.

Toll-free access is provided for all users who reside outside the local dialing area of any of the Regional Reference Centres.

**National inquiries line 1-800-263-1136**

**National telecommunications device for the hearing impaired 1-800-363-7629**

**Order-only line (Canada and the United States) 1-800-267-6677**

### Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable and courteous manner and in the official language of their choice. To this end, the agency has developed standards of service, which its employees observe in serving its clients. To obtain a copy of these service standards, please contact your nearest Statistics Canada Regional Reference Centre.

## List of Statistics Canada Regional Offices

### Atlantic Region

#### Serving Newfoundland and Labrador, Prince Edward Island, Nova Scotia and New Brunswick

Advisory Services  
 Statistics Canada  
 1741 Brunswick Street  
 2<sup>nd</sup> Floor  
 Halifax, Nova Scotia  
 B3J 3X8

Local calls: (902) 426-5331  
 Toll free: 1-800-263-1136  
 Fax: (902) 426-9538

### Québec Region

Advisory Services  
 Statistics Canada  
 4<sup>th</sup> Floor, East Tower  
 Guy Favreau Complex  
 200 René Lévesque Blvd. W.  
 Montréal, Québec  
 H2Z 1X4

Local calls: (514) 283-5725  
 Toll free: 1-800-263-1136  
 Fax: (514) 283-9350

### National Capital Region

Advisory Services  
 Statistical Reference Centre  
 Statistics Canada  
 R.H. Coats Building, Lobby  
 Holland Avenue  
 Ottawa, Ontario  
 K1A 0T6

Local calls: (613) 951-8116  
 Fax: (613) 951-0581  
 Internet: [infostats@statcan.ca](mailto:infostats@statcan.ca)

### Ontario Region

Advisory Services  
 Statistics Canada  
 10<sup>th</sup> Floor  
 Arthur Meighen Building  
 25 St. Clair Avenue East  
 Toronto, Ontario  
 M4T 1M4

Local calls: (416) 973-6586  
 Toll free: 1-800-263-1136  
 Fax: (416) 973-7475

### Manitoba

Advisory Services  
 Statistics Canada  
 VIA Rail Building, Suite 200  
 123 Main Street  
 Winnipeg, Manitoba  
 R3C 4V9

Local calls: (204) 983-4020  
 Toll free: 1-800-263-1136  
 Fax: (204) 983-7543

### Saskatchewan

Advisory Services  
 Statistics Canada  
 Park Plaza, Suite 440  
 2365 Albert Street  
 Regina, Saskatchewan  
 S4P 4K1

Local calls: (306) 780-5405  
 Toll free: 1-800-263-1136  
 Fax: (306) 780-5403

### Northern Alberta and the Northwest Territories

Advisory Services  
 Statistics Canada  
 9<sup>th</sup> Floor, Park Square  
 10001 Bellamy Hill  
 Edmonton, Alberta  
 T5J 3B6

Local calls: (403) 495-3027  
 Toll free: 1-800-263-1136  
 Fax: (403) 495-5318

### Southern Alberta

Advisory Services  
 Statistics Canada  
 Discovery Place, Room 201  
 3553 - 31 Street N.W.  
 Calgary, Alberta  
 T2L 2K7

Local calls: (403) 292-6717  
 Toll free: 1-800-263-1136  
 Fax: (403) 292-4958

### Pacific Region

#### Serving British Columbia and the Yukon

Advisory Services  
 Statistics Canada  
 Library Square Office Tower  
 600 - 300 West Georgia Street  
 Vancouver, British Columbia  
 V6B 6C7

Local calls: (604) 666-3691  
 Toll free: 1-800-263-1136  
 Fax: (604) 666-4863