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# Longitudinal Administrative Data Dictionary

## 2015

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# Longitudinal Administrative Data Dictionary 2015

## 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 the Canada Revenue Agency 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, 20% 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 or she appears on the T1 that year. Individuals selected for the LAD are linked across years by a unique LAD identification number (LIN\_\_I) generated from the SIN, to create a longitudinal profile of each individual. The LAD is augmented up each year with a sample of new taxfilers so that it consists of approximately 20% of taxfilers for every year. The 20% sample has increased from 3,227,485 people in 1982 to 5,523,940 in 2015 (an increase of 71%). 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 levels. The databank contains information on demographics, income, and other taxation data at the different levels of aggregation from 1982-2015, 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 is currently linked with the Longitudinal Immigration Database (IMDB) containing immigration records from 1980 to 2015. This linkage has been approved by the Statistics Canada Executive Management Board (EMB). Further information is available at <http://www.statcan.gc.ca/eng/record/2008>.

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* is released. The LAD resides within Statistics Canada and all retrievals are done on site. Only a small staff within the Income Statistics Division (ISD) can access such data directly. This means that users must specify their data requirements to these persons who then carry out the retrieval. More information on the confidentiality procedures can be obtained from Client Services.

## 3 Geography

Data from the LAD are available for various levels of geography including Canada, provinces/territories, and regions (such as Census Division (CD), Census Metropolitan Area /Census Agglomeration (CMA/CA), Census sub-division (CSD) and Census Tracts (CT), etc.). Many other levels of geography are not included on the main LAD database, for example Economic Region (ER) and Federal Electoral District (FED); however these may be available in the LAD using the Postal Code Conversion File.

## 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 programs for LAD retrievals. This information will assist those individuals who want to better access data from LAD files using the effective programming structure.

The **Design of LAD variable acronyms** (Section 7) 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 **What's New section** (Section 8) is a description of changes to the LAD database since the previous LAD release. It also provides a list of the new variables added to the LAD for the present income year. These new variables may also be available for previous years. Users are encouraged to check each new variable to determine the years available.

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 the most recent year of LAD data available.
- 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 Canada Revenue Agency's definition of total income (**TIRC\_**) and to ISD's definition of Total Income (**XTIRC**). This information is provided only for those variables that are a component of either definition of total income. For additional information on the income variables see Section 11, **Definition of total income variables**.
- The **acronym** used to identify each variable and the aggregation levels available.

The **Variable counts and amounts for individuals** (section 10), outlines, for many variables, at the individual aggregate level, the count of individuals and the dollar amounts reported for the two most recent years of LAD data. Persons included in these counts and amounts are those who have been selected into the LAD sample.

The **Correspondence with the IMDB variables** (section 11) presents the variables from the Longitudinal Immigration Database (IMDB) that are linked with the LAD.

The **Definition of total income variables** (Section 12) identifies and defines total income variables and highlights historical changes. Also provided are tables that outline and compare the variables that comprise market income and the Canada Revenue Agency's (CRA) and Income Statistics Division's (ISD) definitions of total income.

The tables outlined in this section are the following:

Table 1	Components of XTIRC for the most recent year of LAD data
Table 2	Components of MKINC, 1982 to the most recent year of LAD data
Table 3	History of components of XTIRC
Table 4	Differences between TIRC and XTIRC, 1982 to the most recent year of LAD data
Table 5	Definition of XTIRC, 1982 to the most recent year of LAD data
Table 6	Definition of MKINC, 1982 to the most recent year of LAD data

Finally, **How to obtain more information** on the inside cover 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 selected 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 every year with the addition of a new LAD yearly file from taxfiler information provided from living or 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 supersedes 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:

**LIN\_\_I:** This is a numeric variable uniquely identifying each individual in LAD

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

‘F’: females

‘M’: males

‘ ’: when blank, the sex of the individual has not been identified

**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 the year of birth from that given year (e.g. in 2000, an individual born in 1965 would be  $2000-1965 = 35$  at the end of the 2000 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 is missing.

**FLAG\_I** (plus the relevant LAD year, for example FLAG\_I1982, etc). These are character variables that identify the years in which an individual is present in the LAD files. They take the following values:

‘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.

**TTNFLI:** Flag to indicate whether or not an individual has a temporary SIN, where:

‘Y’ (Yes): Temporary SIN;

‘N’ (No): No temporary SIN.

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, LIN\_\_I generated from the original SIN is maintained in order to ensure that information for an individual can be linked across years.

**IMMFLI:** Flag to indicate whether or not an individual is a Canadian immigrant, who landed between 1980 and the present, where:

‘Y’ (Yes) = Immigrant;

‘N’ (No) = Not an immigrant.

**LNDYR I:** This is a four digit numeric field identifying the landing year in which the immigrant landed (e.g. 1990). For individuals who are not an immigrant, this field is missing.

**WGT\_\_I<sup>1</sup>**: This is an individual noise weighting variable used with all procedures invoked in the SAS programs on the LAD 10% sample. It is a noise variable used to protect confidentiality. This variable is also found in the yearly files.

**WGT2\_I**: As the previous variable this is an individual noise variable used to protect confidentiality. This weighting variable is used with all procedures invoked by the SAS programs with the LAD 20% sample. This variable is found in the yearly files as well.

## 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 files is restricted to protect the confidentiality of an individual's tax data and any data that are made available will be screened through 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 four-digit year extension exists in most, but not all cases). Observations in the LAD files are sorted by a variable, named lin\_\_i (note that there is no year extension for this variable), which enables users to maintain a link across years.

Data access is undertaken with SAS programming language. The next page contains a sample SAS program designed to access LAD data. The library assignments on the first three lines are the locations for the input files (first two lines) and the output files (the third line). The input files are in SAS format and can therefore be accessed with a SET or MERGE statement. This 20% sample based program is aimed at retrieving the number of Social Assistance (SA) recipients in Ontario that did not have any earnings appearing on their T4 slips, according to sex and year (in this case, 2000 to 2002). It is generally recommended that programs use the variables available in the register 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 2000 to 2002 are selected. At the end of the program, four tables are created from the output data file. Note that for confidentiality purposes, the weight variables wgt\_\_i (with the LAD 10% sample) or wgt2\_i (with the LAD 20% sample) must be used whenever a SAS procedure such as FREQ or LOGISTIC is invoked.

When programming in SAS, it is important to keep in mind the distinction between missing values and zeros in numeric fields. With SAS, most 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 2000, then the value for RRSPI2000 (contributions to a spouse's RRSP) should be zero. If that individual has not filed in 2000, 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 using the LAD;

```
libname source1 '/LADdata/data1';      * first 10% sample ;
libname source2 '/LADdata/data2';      * second 10% sample ;
libname Out '/LADuser/xxxx/data';      * user's directory ;
```

\* This sample program's objective is to use the 20% LAD to retrieve the number of Social Assistance (SA) recipients in Ontario that did not have any earnings appearing on their T4 slips, according to sex and year (in this case, 2000 to 2002). Data for provinces and earnings are from the yearly LAD files whereas the sex variable is from the 2002LAD register (the most recent). ;

1. In LAD 2% sample (for logical testing) and LAD 0.01% sample (for syntax testing), the two weighting variables WGT\_\_I and WGT2\_I have been adjusted for these sample sizes.



\* The first step is to create a datafile containing all the information that we need to produce our tables. This datafile will be called SAOnt and will be saved in the 'out' directory. The Longitudinal Identifier Number (LIN\_\_I) is used to merge the annual LAD datasets. ;

```
data out.SAOnt;
merge
source1.lad2000(where=(prco_i2000 = 5) keep=lin__i prco_i2000 saspyi2000 t4e__i2000)
source2.lad2000(where=(prco_i2000 = 5) keep=lin__i prco_i2000 saspyi2000 t4e__i2000)
source1.lad2001(where=(prco_i2001 = 5) keep=lin__i prco_i2001 saspyi2001 t4e__i2001)
source2.lad2001(where=(prco_i2001 = 5) keep=lin__i prco_i2001 saspyi2001 t4e__i2001)
source1.lad2002(where=(prco_i2002 = 5) keep=lin__i prco_i2002 saspyi2002 t4e__i2002)
source2.lad2002(where=(prco_i2002 = 5) keep=lin__i prco_i2002 saspyi2002 t4e__i2002)
source1.reg2002(keep=lin__i sxco_i flag_i2000-flag_i2002 wgt2_i)
source2. reg2002(keep=lin__i sxco_i flag_i2000-flag_i2002 wgt2_i);

by lin__i ;
```

If flag\_i2000=1 and flag\_i2001=1 and flag\_i2002=1; \*person must be taxfiler in all 3 years;

\* We create a flag variable that identifies the SA recipients for each year. The result is three variables, flag\_sa2000, flag\_sa2001 and flag\_sa2002, taking a value of either 1 or 0.

```
If (t4e__i2000=0 and saspyi2000>0) then flag_sa2000 = 1 ;
                                else flag_sa2000 = 0 ;
if (t4e__i2001=0 and saspyi2001>0) then flag_sa2001 = 1 ;
                                else flag_sa2001 = 0 ;
if (t4e__i2002=0 and saspyi2002>0) then flag_sa2002 = 1 ;
                                else flag_sa2002 = 0 ;
```

run ;

\* The SAS 'freq' procedure is used to produce our tables. We would also need to make sure that confidentiality guidelines standards are respected. ;

```
proc freq data = out.SAOnt;
    tables sxco_i*flag_sa2000*flag_sa2001*flag_sa2002 /missing;
    weight wgt2_i ;

run ;
```

\* End of the sample program ;

## 7 Design of LAD variable acronyms

Most LAD variables have a ten-character acronym. Each acronym consists of three parts, namely the variable name (five characters), the aggregate level (one character), and the calendar year (four characters), e.g. XTIRCI2000.

The variable name is the principal component of the acronym. The characters identify the type of information provided by the variable (see section 9 "LAD Variable Definitions").

The one-character aggregate level character provides information on individuals of the census family according to the designated level of 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 of the family 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>2</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 the parent(s) in the census family for couple families or for single-parent families. For couple families, Parents/spouse represents the partner's individual characteristics. The income is the sum of the income of the two parents / spouses. The partner's income in particular year is the difference between this summed income and the individual income e.g. XTIRCP2000 – XTIRCI2000. In the case of lone-parent families or persons not in census families, Parents/spouse is the parent's or person not in census families' individual information.

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. If an individual who is a person not in a census family as of December 31st of the year had a spouse who died during the year, the parent aggregate level may contain information for both the individual and his or her spouse. 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 variables include age, gross business / commission / farming / fishing / professional income, immigrant/emigrant code, English/French language, landing year 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 LIMATlyyyy and LIMXTlyyyy, which are the low income status variables using ISD's after-tax income and total income definitions, respectively. These two variables are dichotomous variables (i.e. 0 or 1). Additional exceptions are gross business income (BGRS\_Fyyyy), gross commission income (CMGRSFyyyy), gross farming income (FMGRSFyyyy), gross fishing income (FSGRSFyyyy), and gross professional income (PFGRSFyyyy), which contain the largest gross self-employment income amongst all the people in the census family.

#### **K (Kids):**

This aggregate level indicates that the information in this variable pertain 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\_\_Kyyyy) and the family identification number (FIN\_\_lyyyy). The remaining 'K' variables have information only for tax-filing children, and are left blank or replaced by zero for non-filing children.

The four-characters for the 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 four-character calendar year reference. The only exception in the yearly files is the variable LIN\_\_I, the LAD individual identification number, 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 LIN (LIN\_\_Pyyyy<sup>3</sup>) which **does** have the year extension as part of the acronym name). In the register file, the exceptions to the four character year are LIN\_\_I, SXCO\_\_I, YOB\_\_I, YOD\_\_I, LNDYRI, TTNFLI and IMMFLI, which are the individual's LIN, sex, year of birth, year of death, landing year, temporary SIN flag, and immigrant flag, respectively.

2. Taxfilers selected into the sample can include adults, children and the deceased.

3. The variable LIN\_\_Pyyyy is generated from 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 or her T1 Tax Form.

## 8 What's new – LAD 2015

### Modified variables

Since the release of the LAD 2014 there have been a number of improvements to the LAD database. The following corrections and changes have been made to the variables on the existing LAD database:

- Changes were made to the variable “Year of Death” (YOD\_\_). These changes affected only the spousal values of the variable (YOD\_\_P). Some values for YOD\_\_P in some years of data had a missing value instead of 0. These missing values have been set to 0 for all of the affected years, 1982-2013.
- Values for the variable “employment insurance premiums from T4 slips” (T4EIC) were revised for 2011. Values for T4EIC had been set at the maximum deduction of \$787 in 2011 rather than the premium paid. This revision affected roughly 38% of records (or 60% of tax filers who reported T4 income) in 2011.
- Values of the variable “net provincial tax calculated” (NPTXC) were revised for some residents of Quebec age 65 and over, for 2011 and 2012. These revisions removed the amount of the Health Contribution from NPTXC for residents of Quebec who were not required to pay the amount, based on specific exemptions for low-income seniors.
- Changes were made to values of the variable “total deductions for calculation of net income” (TIDNC) for the years 1990 to 2015. These changes involved separating the value of the Social Benefits Repayment (RSBCL) amounts from the calculation of TIDNC, in keeping with the separation found in the T1.
- Due to changes in the IMDB the variables IMCAT (Immigrant category) and IPSPC (Immigrant’s special program code) are no longer available after 2014.
- Corrections and modifications to the definitions of the variables:
  - ▶ CPP or QPP deduction or tax credit on self-employment earnings (CPPSE)
  - ▶ CPP/QPP contributions through employment T4 (CQPT4)
  - ▶ CPP/QPP contributions through employment and self-employment earnings (CQPPD)
  - ▶ CPP/QPP total contributions payable from self-employment (CLCPP)
  - ▶ QPP total contributions payable from self-employment in Quebec (CLQPP)

### New variables

As well, new variables have been added to the LAD database including variables relating to children’s fitness tax credits, family tax cuts, provincial tax credits and capital gains information. In a few cases the data for a particular variable may be available for a number of previous years, such as “Net capital gain/loss from the disposition of real estate, depreciable property and other property” which is available from 1994 to present. Users are encouraged to review the available years for each of the new variables.

The table below lists the variable names and descriptions for the new additions to the 2015 LAD, with a fuller explanation provided in the main variable definition section.

#### New variables available on the LAD as of income year 2015

New variables	Years Available
Children Fitness, fees plus supplement (TPRCFETCC_)	2015
Children Fitness, refundable tax credit (RCFTCC_)	2015
Children Fitness, total expenses (TRCFTCC_)	2015
Donations made to government bodies (GVTBDONS_)	2014-2015
Family Tax Cut (FTCC_)	2014-2015
Family Tax Cut, spouse adjusted family caregiver (FTCAFCSRC_)	2014-2015
Family Tax Cut, spouse non-refundable tax credits (FTCSNRTCC_)	2014-2015
Family Tax Cut, spouse taxable income (FTCSTAXIC_)	2014-2015

**New variables available on the LAD as of income year 2015**

<b>New variables</b>	<b>Years Available</b>
Family Tax Cut, spouse transferred amount (FTCSTRFC_)	2014-2015
Gross proceeds from the disposition of real estates and depreciable property (KGREALT_)	2013-2015
Manitoba 55 Plus program (MAN55)	2013-2015
Manitoba refundable tax credit, contributions to Community Enterprise Development (CEDTCRMB_)	2014-2015
Net capital gain/loss from the disposition of real estates and depreciable property (KGLPF_)	1994-2015
Ontario farmer tax credit, donations to Community Food Program (CFPDON_)	2014-2015
Ontario senior homeowner property tax grant (ONGRANTS_)	2013-2015
Provincial Children's Fitness Equipment tax credit (PCFETCC_)	2015
Provincial Education and Coaching tax credit (PECTCC_)	2014-2015
Provincial Refundable Children Fitness tax credit (PRCFTCC_)	2015
Provincial Search and Rescue Volunteer Firefighter tax credit (PSRVTTCC_)	2014-2015
Provincial Senior Home Renovation tax credit (PSHRTCC_)	2014-2015
Provincial Senior Income Tax Reduction for self (PSNRTXRC_)	2014-2015
Provincial Senior Income Tax Reduction for spouse (PSITRSC_)	2014-2015

**9 LAD variable definitions**

**Rental income, net**

Variable name

Definition of the variable

Available Years

(1982 to 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)

The source from which the variable is derived, such as the line number on the tax form or through LAD processing.

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

**XTIRC**: Included from 1982 to present

LAD: RNET\_ I,F,P

Indicates whether the variable is a component of the Canada Revenue Agency's definition of Total income (TIRC\_) and/or a component of ISD's Total income definition (XTIRC), and as well as the years it was a component.

LAD acronym (usually five characters) and the aggregate levels available (one character each).

**Additional personal exemptions**

(1982 to present)

Definition: Additional personal exemptions refer to the additional personal amounts field on the T1 General. Additional personal amounts is a non-refundable tax credit comprised of the "equivalent-to spouse" amount. Also included is an amount for infirm dependants age 18 or older (since 1997).

Derived from: Line 305 Schedule 1 (1988 to 1992)  
Line 305 and 306 Schedule 1 (1993 to 2003)  
Line 306 Schedule 1 (2004 to present)

LAD: APXMP I, F, P

**Adoption expenses**

(2005 to present)

Definition: The amount of Adoption expense, as calculated by the system. Under proposed legislation, you will be allowed to claim a non-refundable credit for certain adoption expenses. The maximum eligible expenses related to the adoption of any child under the age of 18 years are:

\$10,445 in 2007  
 \$10,643 in 2008  
 \$10,909 in 2009  
 \$10,975 in 2010  
 \$11,128 in 2011  
 \$11,440 in 2012  
 \$11,669 in 2013  
 \$15,000 in 2014  
 \$15,255 in 2015

in earlier years the maximum was \$10,000.

These expenses may be split between two adoptive parents, but the combined total expenses cannot exceed the maximum limit for each child. In T1FF, it has been decided to allow a maximum of 3 children being adopted in the same year for a maximum of \$30,000.

Derived from: Line 313 Schedule 1

LAD: ADEXP I, F, P

**Age**

(1982 to present)

Definition: The age is calculated by subtracting the individual's year of birth from the tax year of the data. The age is defined as of December 31st of the tax year.

An individual's age may not be consistent from one year to the next. 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 or her actual age in the field, but the value 99.

Derived from: Personal information section, T1 tax form (1982 to present)

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

**Age exemption amount**

(1982 to present)

Definition: An individual who is 65 years or older at the end of the tax year is entitled to claim a personal age exemption.

Derived from: Line 301 Schedule 1 (1988 to present)  
 "Claim for personal exemptions" section (1982 to 1987)

LAD: AXMP\_ I, F, P

**Age imputation flag**

(1991 to present)

Definition: This flag is an indicator of the origin of the Year of Birth.

0: year of birth derived from year of birth (YOB) or child year of birth fields.  
 1: imputed year of birth.

Derived from: T1FF processing

LAD: AGEFL I, K

**Alimony deduction (claimed)**

(1997 to present)

Definition: The amount of alimony deduction claimed in the year as calculated by the system. These are deductible support payments for a spouse or common-law partner or for a child, which were made in the current tax year. In general, only payment made pursuant to an order, decree, judgement or a written separation agreement, are deductible.

Derived from: Line 220

LAD: ALMDC I, F, P

**Alimony or support deductions (paid)**

(1986 to present)

Definition: An alimony deduction is the money paid by the taxfiler to a former spouse for spousal support (alimony) and/or for child support (maintenance).

From 1986 to 1996: Both alimony and maintenance payments could be deducted from the 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 30th, 1997, child support was no longer a deduction from the income by the payer and it is no longer included as an 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.

For child support agreements made prior to May 1, 1997 but changed after April 30, 1997, child support is no longer a deduction from income by the payer and it is no longer included as an 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. (See also TALIP)

Derived from: Line 230 (1997 to present), Line 220 (1986 to 1996)

LAD: ALMDN I, F, P (formerly ALMDM from 1986 to 1995, retroactively changed to ALMDN in 1996)

**Alimony or support income**

(1986 to 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 to 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 30th, 1997, child support was no longer a deduction from income by the payer and it was no longer included as an income for the recipient.
2. For child support agreements made prior to May 1, 1997, child support continued to be a deduction from the 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 the income by the payer and it was no longer included as an 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. (See also TALIR)

Derived from: Line 156 (1997 to present), Line 128 (1986 to 1996)

**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

### **Amount of self-employed income from T4 slips for a shareholder**

(2010 to present)

Definition: If you are employed by a corporation but not eligible to participate in the EI program as an employee because you control more than 40 percent of the voting shares of that corporation, enter the amount from box 14 of all your T4 slips received from that corporation unless Box 14 of your T4 slip may include certain amounts that are not insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging);
- contributions made by your employer to your employee group RRSP where access to the funds is restricted;
- certain amounts paid by your employer to you to cover the waiting period or to increase the maternity, parental, or compassionate care benefits; and
- top-up amounts paid by your employer to you in addition to worker's compensation benefits.

Derived from: Line 5493 Schedule 13

LAD: SEISHRHDR\_ I, F, P

### **Amount of the provincial children's arts tax credit, as claimed by the client**

(2012 to present)

Definition: A taxfiler can claim a maximum of \$500 per child for fees paid in the calendar year relating to the cost of registration or membership for their or their spouse's or common-law partner's child in a prescribed program of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability amount) at the beginning of the year in which an eligible arts expense was paid.

The tax filer can claim this amount as long as another person has not already claimed the same fees and the total claimed is not more than the maximum amount that would be allowed if only one of them were claiming the amount.

Children with disabilities – If the child qualifies for the disability amount and is under 18 years of age at the beginning of the year, an additional amount of \$500 can be claimed as long as a minimum of \$100 is paid for registration or membership fees for a prescribed program.

Notes: Eligible expenses do not include amounts that can be claimed as the federal children's fitness amount or as a deduction by any individual, such as the child care expenses deduction (line 214). As well, eligible expenses do not include amounts that have been claimed as a tax credit by any individual.

Programs that are part of a school curriculum are not eligible.

Derived from: Line 370 Schedule 1

LAD: NRPROVCLDAT\_ I, F, P

**Area size code**

(1982 to present)

Definition: An area size code classifies segments of the population by grouping them into specific urban size ranges or within a rural area represented by a code. Within T1 Family File (T1FF) and LAD each postal code has a corresponding Area Size Rank (ASR) code. The population counts for postal codes were aggregated by ASR code to the Canada level. The resulting variable yields six categories of area size:

1. Urban area, population 500,000+
2. Urban area, population 100,000 – 499,999
3. Urban area, population 30,000 – 99,999
4. Urban area, population 15,000 – 29,999
5. Urban area, population 1,000 – 14,999
6. Rural area, population less than 1,000+

Derived from: ISD Geography Conversion file using Postal Code Delivery Mode file from Canada Post

LAD: ASR\_\_ I, F

**Attendant care expenses**

(1989 to present)

Definition: Previously called Attendant Care Expenses referred to a claim made by a tax filer who had a severe and prolonged (12 months) mental or physical disability for the amount of attendant care necessary to enable the tax filer to earn income. There was a maximum allowable claim of \$5,000 (or \$10,000 in the year of death) from 1991 to 1996. Beginning in 1997, the maximum has been set to \$10,000 for medical care credit (attendant) and in the year of death, the maximum is \$20,000. Under the equivalent to married claim, unused portions of this exemption can often be transferred to the spouse, parent, or grandparent of the tax filer.

Now called Disability Supports Deduction (also includes disability supports expenses such as sign language interpretation services). The definition was broadened and the expense limits increased (e.g. the 2/3 of earned income limit has been removed in 2004).

Derived from: Line 215 T1

LAD: ACEXP I, F, P

**Bankruptcy code**

(1982 to present)

Definition: The bankruptcy code documents whether or not a taxfiler was bankrupt during the tax year.

The following is a listing of the bankruptcy codes:

0. T/P (taxpayer) is not bankrupt
  1. send all refunds to taxpayer, trustee not interested in refund
  2. send only post bankrupt refund to trustee, trustee interested in post
  3. send all refunds to trustee, trustee interested in all refunds.

Additional values for the year (1996) are :

4. No longer exists
5. Year prior to the year of bankruptcy
6. Year subsequent to the year of bankruptcy where bankruptcy not discharged.

Derived from: Revenue Canada file

LAD: BKRPT I, F, P



**Basic personal amount**

(1982 to present)

Definition: The basic personal amount eligible for tax credit is available for individual taxpayers who throughout the tax year either carried on business in Canada or were resident in Canada.

Derived from: Line 300 Schedule 1 (1988 to present)  
"Claim for personal exemptions" section (1982 to 1987)

LAD: BPXMP I, F, P

**Benefit for disabled children**

(2005 to present)

Definition: Benefits for disabled children are paid to families with at least one disabled child aged 18 or more. At the beginning, the CDB was a tax-free benefit for low-income and modest-income families caring for children under the age of 18 who have severe and prolonged mental or physical impairment. The CDB is paid as a monthly supplement to the Canada Child Tax Benefit (CCTB) and the Children's Special Allowances (CSA) payments. The CDB comes from the Child Benefits file. It is not a component of XTIRC because it is already included in CTBI. There are instances where the amount of CDB is greater than CTBI due to adjustments made at CRA.

Derived from: Child Tax Benefit file, Canada Revenue Agency

LAD: CTBDS I, F, P

**British Columbia mining exploration tax credit**

(2010 to present)

Definition: You can claim this 20% refundable tax credit if you were resident in British Columbia at the end of the year and you incurred qualified mining exploration expenses in the province.

Qualified mining exploration expenses incurred after February 20, 2007, in prescribed Mountain Pine Beetle affected areas are eligible for an enhanced tax credit of 10%, in addition to the 20% tax credit.

The expenses must have been incurred for determining the existence, location, extent, or quality of a mineral resource in British Columbia.

Derived from: Line 6051 Form BC479

LAD: BCMETCC\_ I, F, P

**British Columbia harmonized sales tax-credit**

(2010 to present)

Definition: This new credit (BCHSTC) is a non-taxable refundable payment to help low-income individuals and families offset the impact of the sales taxes they pay. The BCHSTC payment is combined with the quarterly payment of the federal GST/HST credit. To get payments under the BCHSTC, you (or your spouse or common-law partner) should apply for the GST/HST credit on page 1 of your (or your spouse's or common-law partner's) tax return. The information you give on your return(s) will determine how much BCHSTC you will get starting in July 2011.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

LAD: BCHSTC\_ I, F, P

**British Columbia low income climate action tax credit**

(2010 to present)

Definition: The BCLICATC is a tax-free payment to help low-income individuals and families with the carbon taxes they pay. The BCLICATC payment is combined with the quarterly payment of the GST/HST credit and the BCHSTC. To get payments under the BCLICATC, you (or your spouse or common-law partner) should apply for the GST/HST credit on page 1 of your (or your spouse's or common-law partner's) tax return. The information you give on your return(s) will determine how much BCLICATC you will get.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

LAD: BCLICATC\_ I, F, P

### British Columbia seniors' home renovation tax credit

(2012 to present)

Definition: A tax credit of 15% of eligible expenses for renovations performed to the principal residence or property of a senior citizen residing in British Columbia in the specific tax year. A tax filer may be eligible for this credit if:

- they were a resident of British Columbia;
- were a senior (65 years of age or older) or a non-senior living with a family member who is a senior;
- and they, or someone on their behalf, paid or incurred eligible expenses to their principal residence or the land on which their principal residence is situated.

The improvements must be of an enduring nature and be integral to the home or land.

If the tax filer shared a principal residence with one or more family members, one of them may claim the entire amount of eligible expenses, or all members may each claim a portion of the expenses. The tax filer can claim the lesser of \$10,000 and the amount of eligible expenses that they, or someone on their behalf, paid or incurred related to the principal residence.

Derived from: Line (box/field) 6048 Form BC479

LAD: BCSEHRTC\_ I, F, P

### British Columbia shipbuilding and ship repair industry tax credit (employers)

(2012 to present)

Definition: A tax filer can claim this refundable tax credit in respect of salaries and wages paid if they met all of the following conditions:

- they were a resident of British Columbia at the end of the calendar year;
- their principal business, for the part of the year after September 30, was the construction, repair or conversion of ships in British Columbia; and
- they employed a person who, in that calendar year, met certain requirements in an eligible program administered through the British Columbia Industry Training Authority.

If they were a member of a partnership other than a specified member, such as a limited partner, they can claim their proportionate share of the partnership's training tax credit.

Derived from: Line 10 Form BC479

LAD: BCSSRITC\_ I, F, P

### Business income, gross

(1982 to present)

Definition: Gross business income is the entire income of the taxfiler's unincorporated business (e.g. dentist, accountant, physician, etc.), 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 end of 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's and parent's aggregate levels contain only the amount from one of these persons, precisely the highest value from all. It has been

assumed that when more than one person in the family reports this self-employment income, these family persons are supposed to be all working for the same business.

Derived from: Line 162 (1984 to present), Line 84 (1982 to 1983)

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

### Business income, net

(1982 to 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 end of 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 to present), Line 19 (1982 to 1983)

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

### Business investment loss

(1988 to present)

Definition: A business investment loss results from the actual or deemed disposition of certain capital properties. It can happen when the tax filer dispose of one of the following to a person the tax filer deals with at arm's length:

- a share of a small business corporation; or
- a debt owed to you by a small business corporation.

The tax filer may also have such a loss if he/she is deemed to have disposed of, for nil proceeds of disposition, a debt or a share of a small business corporation under any of the following circumstances:

A small business corporation owes the tax filer a debt (other than a debt from the sale of personal-use property) that is considered to be a bad debt at the end of the year.

At the end of the year, the tax filer owns a share (other than a share he/she received as consideration from the sale of personal-use property) of a small business corporation that:

- has gone bankrupt in the year;
- is insolvent, and a winding-up order has been made in the year under the Winding-up Act; or
- is insolvent at the end of the year and neither the corporation, nor a corporation it controls, carries on business.

Derived from: Line 217 T1

LAD: KLCBC I, F, P

### Canada employment amount

(2006 to present)

Definition: The Canada employment amount is a non-refundable tax credit available for the first \$1,000 of employment income earned. The credit is based on the lesser of base amount of \$1,000, indexed for inflation each year after 2007; and total employment income reported on lines 101 and 104 of the tax return. The amount provides recognition for work-related expenses such as home computers, uniforms and supplies in the public and private sector. Self-employed individuals are not eligible to claim this amount.

Derived from: Line 363 Schedule 1

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

**Canadian Forces personnel and police deduction**

(2004 to present)

Definition: A new deduction that applies for 2004 and subsequent years for certain members of the Canadian Forces and Canadian police services if deployed outside Canada on a high-risk or current moderate-risk operational mission (amounts taken from Box 43 of T4 slips).

Derived from: Line 244

LAD: CFPDN I, F, P

**Capital gain held in reserve from the disposition of capital property**

(2009)

Definition: A capital gain from a reserve brought into income qualifies for the capital gains deduction only if the original capital gain was from a property eligible for the deduction.

Derived from: Form T2017

LAD: KGHRS I, F, P

**Capital gains deferral from qualifying dispositions of eligible small business corporation shares**

(2010 to present)

Definition: The capital gains deferral is available for the disposition of eligible small business corporation shares made in 2010. The investment can be made by an individual in any particular corporation (or related group).

Derived from: Line 161 Schedule 3

LAD: KGSBINVDFR\_ I, F, P

**Capital gains exemption, calculated**

(1986 to 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 the unused part of their \$100,000 capital gain exemption.

Derived from: Line 254 (1986 to present)

LAD: GGEX\_ I, F, P

**Capital gains/losses, net taxable**

(1982 to 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 gains that is taxable:

- 50%, 2001 to 2015;
- Three different percentages in 2000;
- 75%, 1990 to 1999;
- 37.5%, 1997 for certain property donated to charity;
- 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 the unused part of their \$100,000 capital gain exemption.

For the year 2000, taxfilers include in their income 75% of capital gains realized before February 28, 66.67% of gains realized from February 28 to October 17 and 50% after this date. The cumulative capital gains deduction limit is \$250,000.

To get the actual net capital gains/losses, divide CLKGL by 0.50 from 1982 to 1987, by 0.66 in 1988 and 1989, by 0.75 from 1990 to 1999. This variable has been calculated for you (CLKGX).

Derived from: Line 127 (1984 to present), Line 17 (1982 to 1983)

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

**XTIRC:** Not present.

LAD: CLKGL I, F, P

### Capital gains or losses, net

(1982 to present)

Definition: These are the net capital gains or losses before multiplying by a conversion factor to get the Net taxable capital gains or losses.

Derived from: T1FF processing, on Schedule 3 Line 9 (2000), Line 197 (2001 to present)

LAD: CLKGX I, F, P

### Capital gain (or loss) of qualified small business corporation shares

(2010 to present)

Definition: The net capital gain or loss from the disposition of qualified small business corporation shares.

For more information see variable SBDSPGRS\_.

Derived from: Line 107 Schedule 3

LAD: SBENGLSH\_ I, F, P

### Capital gain or loss on prior year reserves

(2010 to present)

Definition: Generally, the maximum period over which most reserves can be claimed is 5 years. However, a 10 year reserve period is provided for transfers to your child of family farm property, family fishing property, and small business corporation shares, as well as gifts of non-qualifying securities made to a qualified donee.

Derived from: Line 192 Schedule 3

LAD: KGAPPLRSVC\_ I, F, P

### Caregiver amount

(1998 to present)

Definition: The amount of the caregiver tax credit claimed by the taxfiler on the return. Beginning in 1998, a taxfiler who, either alone or with another person maintained a dwelling where the taxfiler and a dependant lived, the taxfiler can claim a caregiver amount for this dependant. Each dependant for whom the taxfiler claims this amount must have been one of the following individuals:

- Your or your spouse or common-law's child or grandchild
- Your or your spouse or common-law's brother, sister, niece, nephew, aunt, uncle, parent or grandparent, who was resident in Canada. You cannot claim this amount for a person who was only visiting you.

In addition, each dependant must meet ALL of the following conditions:

- been 18 or over at the time they lived with you
- had a net income (line 236 of the dependant’s tax return) of less than the specified amount for the tax year (for example, \$17,745 in 2007), and
- been dependent on the taxfiler due to mental or physical infirmity, or if they are your parent or grandparent (including in-laws) and age 65 or older.

Derived from: Line 315 Schedule 1

LAD: CAREG I, F, P

### Carrying charges and interest expenses

(1986 to present)

Definition: A taxfiler can claim the following carrying charges and interest they paid to earn income from investments:

- fees to manage or take care of your investments (other than administration fees you paid for your registered retirement savings plan or registered retirement income fund), including safety deposit box charges;
- fees for certain investment advice or for recording investment income;
- fees to have someone complete your return, but only if you have income from a business or property, accounting is a usual part of the operations of your business or property, and you did not use the amounts claimed to reduce the business or property income you reported;
- most interest you pay on money you borrow for investment purposes, but generally only as long as you use it to try to earn investment income, including interest and dividends. However, if the only earnings your investment can produce are capital gains, you cannot claim the interest you paid; and
- legal fees you paid relating to support payments that your current or former spouse or common-law partner, or the natural parent of your child, will have to pay to you. Legal fees you paid to try to make child support payments non-taxable must be deducted on line 232.

Derived from: Line 221 T1

LAD: CYCGI I, F, P

### Census Division (CD)

(1982 to present)

Definition: Census division (CD) is the general term for provincially legislated areas (such as county, “municipalité régionale de comté” and regional district) or their equivalents. Census divisions are intermediate geographic areas between the province/territory level and the municipality (census subdivision). A census division is a group of neighbouring municipalities joined together for the purposes of regional planning and managing common services (such as police or ambulance services). These groupings are established under laws in effect in certain provinces of Canada.

For example, a census division might correspond to a county, les municipalités régionales de comté or a regional district. In other provinces and the territories where laws do not provide for such areas, Statistics Canada defines equivalent areas for statistical reporting purposes in cooperation with these provinces and territories. Each CD is identified by a unique four-digit code including the code of the province (first two-digits) and the CD code (third and fourth digits). For example:

PR-CD code	CD name and type
12 06	Lunenburg (N.S.)
35 06	Ottawa, (Ont.)

Derived from: PCONV file from Geography Division and ISD geography conversion file

LAD: CD11\_/CD06\_/CD01\_/CD96\_/CD91\_/CD86\_/CD81\_ I, F

**Census Division - unique**

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique census division (CD) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CD variable using census geographies (for example: CD06\_).

Derived from: PCONV file from Geography Division and ISD geography conversion file

LAD: XCD11\_/XCD06\_/XCD01\_/XCD96\_/XCD91\_/XCD86\_/XCD81\_ I, F

**Census Metropolitan Area (CMA)**

(1982 to present)

Definition: A census metropolitan area (CMA) or a census agglomeration (CA) is formed by one or more adjacent municipalities centred on a large urban area (known as the urban core). A CMA must have a total population of at least 100,000 of which 50,000 or more must live in the urban core. A CA must have an urban core population of at least 10,000. To be included in the CMA or CA, other adjacent municipalities must have a high degree of integration with the central urban area, as measured by commuting flows derived from census place of work data.

If the population of the urban core of a CA declines below 10,000, the CA is retired. However, once an area becomes a CMA, it is retained as a CMA even if its total population declines below 100,000 or the population of its urban core falls below 50,000. The urban areas in the CMA or CA that are not contiguous to the urban core are called the urban fringe. Rural areas in the CMA or CA are called the rural fringe.

When a CA has an urban core of at least 50,000, it is subdivided into census tracts. Census tracts are maintained for the CA even if the population of the urban core subsequently falls below 50,000. All CMAs are subdivided into census tracts. For Census metropolitan area 2006 there are 33 census metropolitan areas in Canada. Each CMA or Census Agglomeration (CA) in Canada is identified individually by the two-digit code of the province followed by a unique three-digit code for the CMA/CA. For example:

PR-CMA/CA code	CMA/CA name
24 505	Ottawa - Gatineau CMA (Que.)
35 505	Ottawa - Gatineau CMA (Ont.)
47 840	Lloydminster CA (Sask.)
48 840	Lloydminster CA (Alta.)

Derived from: PCONV file from Geography Division and ISD geography conversion file

LAD: CMA11/CMA06/CMA01/CMA96/CMA91/CMA86/CMA81 I, F

**Census Metropolitan Area - unique**

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique census metropolitan area (CMA) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CMA variable using census geographies (for example: CMA06).

Derived from: PCONV file from Geography Division and ISD geography conversion file

LAD: XCMA11/XCMA06/XCMA01/XCMA96/XCMA91/XCMA86/XCMA81 I, F

## Census Sub-division (CSD)

(1982 to present)

Definition: A census subdivision (CSD) is the general term applied to municipalities (as determined by provincial legislation) or their equivalent, for example, Indian reserves, Indian settlements, and unrecognized territories. Each CSD is identified by a unique seven-digit code including the code of the province (first two-digits), the last two-digits of the CD code (third and fourth digit) and a three-digit code for the Census Subdivision. For example:

PR-CD-CSD code	CSD name and type
12 06 008	Mahone Bay, T (N.S.)
35 06 008	Ottawa, C (Ont.)

Derived from: PCONV file from Geography Division and ISD geography conversion file

LAD: CSD11/CSD06/CSD01/CSD96/CSD91/CSD86/CSD81 I, F

## Census Sub-division - unique

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique census sub-division (CSD) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CSD variable using census geographies (for example: CSD06).

Derived from: PCONV file from Geography Division and ISD geography conversion file

LAD: XCSD11/XCSD06/XCSD01/XCSD96/XCSD91/XCSD86/XCSD81 I, F

## Census Tract (CT)

(1982 to present)

Definition: Census tracts (CTs) are small geographic units representing urban or rural neighbourhood-like communities in CMAs or CAs (with an urban core population of 50,000 or more at the previous census). Each census tract is assigned a seven-character numeric 'name' (including leading zeros, the decimal point and trailing zeros). To uniquely identify each census tract in its corresponding census metropolitan area or tracted census agglomeration, the three-digit CMA/CA code must be added to and precede the CT 'name'. For example:

CMA/CA code - CT name	CMA/CA name
562 0005.00	Sarnia CA (Ont.)
933 0005.00	Vancouver CMA (B.C.)

Derived from: PCCF File, Geography Division

LAD: CT11\_/CT06\_/CT01\_/CT96\_/CT91\_/CT86\_/CT81\_ I, F

## Census Tract - unique

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique census tract (CT) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CT variable using census geographies (for example: CT06).

Derived from: PCONV file from Geography Division and ISD geography conversion file

LAD: XCT11\_/XCT06\_/XCT01\_/XCT96\_/XCT91\_/XCT86\_/XCT81\_ I, F



**Charitable donations calculated**

(1983 to present)

Definition: A credit, since 1988, which is given to taxpayers for their charitable donations to registered charities and athletic associations. Charitable Donations Calculated is the sum of Allowable Charitable Donations and Government Gifts. In order to obtain a credit for donations, the charitable organization must have been devoted to a valid activity and no part of its income can have been available for the personal benefit of any proprietor, member or shareholder. In addition, the organization must be registered with the Department of National Revenue. Government Gifts consist of any gift to Canada, a province, or a cultural organisation.

Derived from: Line 340 Schedule 9

LAD: CDONC I, F, P

**Child care expense deduction**

(1982 to present)

Definition: Child care expenses can be claimed if the taxpayer 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. Since 2000, a taxpayer can deduct expenses of up to \$10,000 for an eligible child (some disability criteria apply).

Derived from: Line 214 (1984 to present), Line 37 (1982 to 1983)

LAD: CCEXD I, F, P

**Child care expenses amount – enrolled in education**

(1993 to present)

Definition: This measures the amount of child care expenses incurred as per limitation D from the Child Care Expenses, form T778 (Line 6798). Typically, the person with the lower net income (including zero income) must claim the child care expenses. However, the child care expenses can be claimed by the person with the higher net income, or in part by both the person with the higher net income and the person with the lower net income if, at any time during the tax year the tax filer was:

- the only person supporting the child, and you were enrolled in an educational program, or;
- the person with the higher net income, and the tax filer and another person were enrolled in an educational program

Derived from: Form T778, Line 6798

LAD: CCELD I, F, P

**Child care expenses claimed in respect of disabled dependents 18 years of age and older**

(1996 to present)

Definition: The amount of child care expenses claimed that were incurred in a tax year in respect of disabled dependents 18 years of age and older.

Derived from: Line 315 Schedule 1

LAD: CCG18 I, F, P

**Children fitness amount**

(2007 to 2014)

Definition: This variable is a tax credit for up to \$500 of eligible fitness expenses for each of the taxpayer's children who are under 16 at the beginning of the taxation year. Replaced by variable TRCFTCC\_ in 2015.

Derived from: Line 365 of Schedule 1

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

**Children fitness amount (as claimed by the client)**

(2012 to 2014)

Definition: This variable is the amount claimed by the client for this tax credit. Please also see the variable CFA\_\_ for a definition. Replaced by variables TPRCFETCC\_ and PCFETCC\_.

Derived from: Line 365 Schedule 1

LAD: NRPROVCLFIT\_ I, F, P

**Children fitness, fees plus supplement**

(2015 to present)

Definition: The total amount of children's fitness fees, plus supplement for the refundable children's fitness tax credit, as declared by the individual.

Derived from: Line 6392 YK 479

LAD: TPRCFETCC\_ I, F, P

**Children fitness, refundable tax credit**

(2015 to present)

Definition: The amount of refundable children's fitness tax credit, as calculated by the system.

Derived from: Line 459 T1

LAD: RCFTCC\_ I, F, P

**Children fitness, total expenses**

(2015 to present)

Definition: The amount of total expenses for the refundable children's fitness tax credit, as calculated by the system. Replaces variable CFA\_\_.

Derived from: Line 458 T1

LAD: TRCFTCC\_ I, F, P

**Children, total number by specific year of age**

(1982 to present)

Definition: These variables provide the total number of children that each tax filer may have, by the specific age for those children, ages 0 through to 18 years. A single additional variable provides information for those filers with children aged 19 years and older. A value of 0 (zero) for any variable indicates that the filer does not have a child of that age. A value of 1 or greater indicates that the filer has that specific number of children of the particular age variable. For example, if a filer has three children, one aged 6 months and two other children aged 3 years, then for that filer the variable TNK00 would have a value of 1, and the variable TNK03 would have a value of 2. For further information please also see variable KID\_ "Children, total number in family".

Derived from: LAD processing

LAD: TNK00 to TNK19 I

**Child Tax benefit**

(1993 to present)

Definition: The Child Tax Benefit (or Canada Child Tax Benefit, CCTB) is a program that replaces (beginning from 1993) the previous federal Family Allowance program, the non-refundable child deduction and the refundable Child Tax Credit. It is an income supplement for individuals who have at least one qualified dependent child. 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 to 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 less than 18 years old the entire tax year in order to be qualified. 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 including the month of his or her 18th birthday as long as he or 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 added to the child tax credit.

Derived from: Line 444 (1988 to 1992), Line 450 (1984 to 1987), Line 78 (1982 to 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, number of children under age 18

(2007 to present)

Definition: The number of children under age 18 at the end of the taxation year for whom the children amount deduction was claimed. For 2007, and later years, a personal amount may be claimed for each child under age 18 at the end of the taxation year. The amount is independent of any income the child may have; that is, it is not reduced by any amount if the child has income of his or her own.

Derived from: Line 366 of Schedule 1

LAD: CLT18 I

### Children, ages of the seven youngest

(1982 to 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 as a cross-sectional variable rather 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 (most recent child) to the seventh youngest.

Derived from: T1FF Processing

LAD:KID1\_(2/3/4/5/6/7) I

**Children, total number in family**

(1982 to present)

Definition: The 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.

The number of children might have changed in a family over the 2005-2008 period due to improvements to the T1FF process of identifying children and the introduction of the Children Fitness tax credit (CFA) and Children Amount Deduction (CHAD) in 2007 and the Universal Child Care Benefit program in 2006 allowing for the identification of more children. These changes have resulted in improved coverage of children in the T1FF. The impact of these changes is most notable in the count of imputed children from lone-parent families although it is not possible to distinguish the precise impact of the improvements separately from normal year-to-year change.

Derived from: T1FF Processing

LAD: TNKID I

**Children amount deduction**

(2007 to present)

Definition: A taxfiler can claim a federal non-refundable tax credit for each child under age 18 at the end of the taxation year. The amount is independent of any income the child may have; that is, it is not reduced by any amount if the child has income of his or her own:

- The full amount can be claimed in the year of the child's birth, death, or adoption.
- If the child resides with both parents throughout the year, either the filer or spouse or common-law partner can claim this amount.
- If the child does not reside with both parents throughout the year, the parent or the spouse or common-law partner who claims the amount for an eligible dependant for that child, can claim this amount.

Derived from: Line 367 of Schedule 1

LAD: CHAD\_ I, F, P

**Children deduction, amount transferred to a spouse or common-law partner**

(2007 to present)

Definition: A taxfiler has the right to transfer a part or the entire federal non-refundable tax credit amount to which they have a claim either to their spouse or common-law partner. Conversely, they can also ask to receive this amount from their spouse or common-law partner. The amount is independent of any income the child may have; that is, it is not reduced by any amount if the child has income of his or her own

Derived from: Line 361 of Schedule 2

LAD: CHADT I, F, P

**Children's art amount**

(2011 to present)

Definition: A taxfiler can claim to a maximum of \$500 per child the fees paid in the year relating to the cost of registration or membership for their or their spouse's or common-law partner's child in a prescribed program (see the next section) of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability amount) at the beginning of the year in which an eligible arts expense was paid.

If the child qualifies for the disability amount and is under 18 years of age at the beginning of the year, an additional amount of \$500 can be claimed as long as a minimum of \$100 is paid for registration or membership fees for a prescribed program

Derived from: Line 370 T1

LAD: CARTTC\_ I, F, P

**Clergy residence deduction**

(1999 to present)

Definition: Clergy residence deduction is the amount of deduction for a Clergy residence as claimed by the client. The following “basic conditions” must be met:

The person is a member of the clergy or of a religious order, or a regular minister of a religious denomination; and

The person is:

- in charge of a diocese, parish or congregation
- ministering to a diocese, parish or congregation, or
- engaged exclusively in full-time administrative service by appointment of a religious order or denomination.

Derived from: Line 231 T1

LAD: CLRGY I, F, P

**Commission income from T4 slips**

(1982 to 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 to present), Line 02 (1982 to 1983)

LAD: CMIT4 I, F, P

**Commission income, gross**

(1982 to 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 end of 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, precisely 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 supposed to be all working for the same business.

Derived from: Line 166 (1984 to present), Line 86 (1982 to 1983)

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

**Commission income, net**

(1982 to 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 end of 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 to present), Line 21 (1982 to 1983)

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

**XTIRC**: Included from 1982 to present

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

### **Community food program donation tax credit for farmers (claimed)**

(2014 to present)

Definition: The amount of donations that are qualifying donations for the community food program donation tax credit for farmers.

A person can claim the community food program donation tax credit for farmers if they were a resident of Ontario at the end of the year, and either they or their spouse or common-law partner was a farmer who made a qualifying donation to an eligible community food program in the year and they claimed this qualifying donation as a charitable donation or gift for the tax year. A qualifying donation is a donation of one or more agricultural products produced in Ontario and donated to an eligible community food program in Ontario.

Derived from : Line 6098 ON428 XVAR

LAD : CFPDON\_ I, F, P

### **CPP/QPP benefits**

(1982 to present)

Definition: This is the income received from the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP).

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 operates in all provinces and territories in Canada except Quebec. Quebec established a comparable provincial plan, the Quebec Pension Plan.

Derived from: Line 114 (1984 to present), Line 10 (1982 to 1983)

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

**XTIRC**: Included from 1982 to present

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

### **CPP or QPP deduction or tax credit on self-employment earnings**

(2002 to present)

Definition: CPPSE represents 50% of the self-employment CPP/QPP calculated contributions. In the case of self-employment, the taxfiler contributes both halves of CPP and QPP. This amount gets reported on Line 222 (representing the employer component) and also in Schedule 1, line 310 (representing the employee component).

Derived from: Line 222 and Line 310 Schedule 1

LAD: CPPSE I, F, P

### **CPP overpayment**

(1991 to present)

Definition: If a taxfiler was not a resident of Quebec on December 31, and they contributed more to the Canada Pension Plan (CPP) than they had to (see line 308), they enter the difference on this line.

If they were a resident of Quebec on December 31, this line does not apply to them. These taxfilers claim the excess contribution on their provincial income tax return for Quebec.

Derived from: Line 448 T1

LAD: CPPRF I, F, P

**CPP/QPP total contributions payable from self-employment**

(1982 to present)

Definition: This variable measures the total amount of CPP/QPP contributions payable from self-employment.

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 the taxfiler is employed, the employer contributes half the CPP and QPP by matching the employee's contributions. When self-employed, the individual can contribute both halves to either the CPP or 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.

The tax filer can claim, on line 310 of Schedule 1, half of the total of your CPP or QPP contributions, if any, from Schedule 8. The tax filer can also claim on line 222, an amount for the other half.

Derived from: Line 10 Schedule 8 (2001 to present), Line 310 (1988 to 2000), Line 203 (1984 to 1987), Line 26 (1982 to 1983)

LAD: CLCPP I, F, P

**CPP/QPP contributions through employment T4**

(2002 to present)

Definition: This is the amount that an individual contributes to their Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) through employment. The CPP and QPP are compulsory contributions to social insurance plans that protect workers and their families against loss of income due to retirement, disability or death.

Most paid employees 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 an income for a paid employment, the employer contributes half of the CPP/QPP and the taxfiler contributes the other 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. (see CLCPP and QPPT4)

Derived from: Line 308 Schedule 1

LAD: CQPT4 I, F, P

**CPP/QPP contributions through employment and self-employment earnings**

(1982 to 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 contributions to social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most paid employees 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 an income for a paid employment, the employer contributes half of the CPP/QPP and the taxfiler contributes the other 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.

This variable reflects combined CPP/QPP contributions through employment and self-employment (See CQPT4 and CLCPP).

Derived from: Calculated by CRA

LAD: CQPPD I, F, P

**CPP/QPP disability benefits included in income**

(1992 to present)

Definition: This variable represents CPP/QPP disability benefits income. CPP/QPP disability benefits are included in the CPP/QPP benefits variable (CQPP\_) on Line 114.

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

Derived from: Line 152 (1992 to present)

LAD: DSBCQ I, F, P, K

**CPP earnings code**

(2002 to present)

Definition: This variable categorises the CPP earnings received by a tax filer into the following classes:

0. Not Applicable (N/A)
1. Original self employed earnings and CPP (T4) refund
2. Original self employed earnings and CPP payable
3. Original CPP (T4) refund
4. Original CPP payables only
5. Revised self employed earnings and CPP (T4) refund
6. Revised self employed earnings and CPP payable
7. Revised CPP (T4) refund
8. Revised CPP payable only
9. Original or revised T4 information only

Derived from: Line 222 and Line 310 Schedule 1

LAD: CPPCD I

**CPP receipt – number of months**

(2012 to present)

Definition: This variable indicates the number of months that a taxfiler was in receipt of Canada Pension Plan Retirement Benefits, excluding disability benefits, for the particular calendar year.

Derived from: Calculated by CRA

LAD: CPPRTIRMTH\_ I, F, P

**Credit for interest paid on a student loan**

(1999 to present)

Definition: The amount of the credit for interest paid on a student loan beginning in 1998 as calculated by CRA. There is a five-year optional carried forward that is available, to the extent that the taxfiler cannot (because the tax amount is insufficient for the use of the credit) or chooses not to claim interest paid in the current year. The taxfiler can claim the carried forward amount in any of the five subsequent years. The taxfiler cannot carry forward amounts paid in 1997 or earlier. This rule is valid, beginning in 1998 only.

To be eligible for the credit, interest must have been paid and not merely due or payable. It is only the student to whom the loan was made that can claim the credit. However, the interest does not necessarily need to have been paid by the student; the student can claim the credit if the interest was paid by the student or anyone related to her/him. Also to be eligible for the credit, the interest must be on a loan made under the Canada Student Loans Act.



The amount of interest paid is entered at line 319 and converted to a 17% credit at line 338.

Note that this variable is not in the LAD in 1998 even if it exists in the 1998 tax form.

Derived from: Line 319 (1999 to present)

LAD: LOANC I, F, P, K

### Date of departure of emigrant

(1982 to present)

Definition: Date of Departure refers to the date that a Canadian resident left Canada. Taxfilers who ceased to be Canadian residents must report the day and month of the tax year that they left Canada. It is reported in the personal information section of the tax return. This variable contains the year, month, and day of departure (YYYYMMDD).

Derived from: Personal Information Section of Canada Revenue Agency T1 tax form

LAD: DEPDT I

### Death, year of

(1982 to present)

Definition: This variable indicates the year the taxfiler died. Please note that the 1984 data are unreliable.

Derived from: Personal Information Section, T1 tax form (1982 to present)

LAD: YOD\_\_ I, P

### Deduction for provincial parental insurance plan premiums on self-employment income

(2006 to present)

Definition: If the tax filer was a resident on December 31, he or she has to pay PPIP premiums if any of the following conditions apply:

- the net self-employment income on lines 135 to 143 of the return is \$2,000 or more ; or
- the total of employment income (including employment income from outside Canada) and the net self-employment income is \$2,000 or more.

Derived from: Line 223 T1

LAD: PPIPD I, F, P

### Deductions transferred from spouse

(1983, 1985 to present)

Definition: Calculated amount for claim for deductions transferred from spouse or common-law partner. A tax filer may be able to claim all or part of amounts for which their spouse or common-law partner qualifies. Schedule 2 would have to be completed. For example:

- age amount (line 301)
- pension income amount (line 314)
- disability income amount (line 316); and
- tuition and education amounts (line 323).

Derived from: Line 326 Schedule 1

LAD: DNTSP I, F, P

### Disability amount for a dependent other than spouse

(1986 to present)

Definition: The taxfiler may claim the unused portion of the disability amount for a dependent who resides in Canada, if he or she claimed either an "Amount for dependent children" (Line 231, 1986 to 1987; Line 304, 1988

to present), or the “Equivalent amount for spouse” (Line 230, 1986 to 1987; Line 305, 1988 to present), for that dependent. Starting with the 2000 tax year, the claim also applies if the dependant was the spouse’s sister, brother, aunt, niece or nephew.

Derived from: Line 318 (1988 to present), Line 246 (1986 to 1987)

LAD: DISDO I, F, P

### Disability amount for self

(1983 to present)

Definition: A taxfiler may claim a preset disability amount if he or 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 to present), Line 245 (1986 to 1987), Line 246 (1984 to 1985), Line 53 (1983)

LAD: DISDN I, F, P

### Disability deduction transferred

(1995 to present)

Definition: Calculated amount of disability deduction transferred from the client’s spouse or common-law partner. A tax filer may be able to claim all or part of the disability amount for which their spouse or common-law partner qualifies. Any portion of the disability amount unused by the person with a disability may be transferred to the spouse of the person with a disability.

Derived from: Line 357 Schedule 1 (1997 to present)  
Line 987 Schedule 2 (1995 to 1996)

LAD: DISDT I, F, P

### Dividends

(1982 to 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.

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

2006 to present:

$$XDIV\_ = (DIVTO * \text{gross-down factor1}) + (DIVTE * \text{gross-down factor2})$$

Where:

DIVTX = Total taxable amount of dividends (eligible and other than eligible dividends) from taxable Canadian corporations, line 120.

DIVTO = Taxable amount of dividends other than eligible dividends, line 180.

DIVTE = Taxable amount of eligible dividends,  $DIVTE = (DIVTX - DIVTO)$ .

Gross-Down Factors = reciprocals of the Canada Revenue Agency’s Gross-Up Factors.

- gross-down factor1 (gross-down factor for other than eligible dividends) =
  - ▶ 1/1.25 (2006 to 2013)
  - ▶ 1/1.18 (2014 to 2015)
- gross-down factor2 (gross-down factor for eligible dividends) =
  - ▶ 1/1.45 (2006 to 2008)
  - ▶ 1/1.44 (2009 to 2010)
  - ▶ 1/1.41 (2011)
  - ▶ 1/1.38 (2012 to 2015)

1982 to 2005:

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

Where:

$DIVTX$  = Taxable amount of dividends from taxable Canadian corporations, line 120 (1984 to 2005),  
Line 14 (1982 to 1983).

Gross-Down Factors = reciprocals of the Canada Revenue Agency's Gross-Up Factors.

- 1988 to 2005 = 4/5
- 1987 = 3/4
- 1982 to 1986 = 2/3

Derived from: T1FF processing.

**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 and gifts tax credit, federal non-refundable

(1983 to present)

Definition: This variable is the total federal non-refundable tax credit for donations and gifts.

Derived from: Line 349 and Schedule 9

LAD:  $CDGFT$  I, F, P

### Donations

(1983 to present)

Definition: Donations is the sum of the taxfiler's charitable donations (1983 to present), government gifts (1983 to present), cultural donations (1984 to present) and ecological gifts (1995 to 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 designated by the Ministry of Environment.

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 or 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 organizations. 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 or 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.) From 1994 to 2000, a tax credit of 17% was available on the first \$200 donated and 29% on donations in excess of \$200. From year 2001 to 2004 the rate was 16%, 15% for 2005, 15.25% for 2006 and 15% for 2007 to present, the inclusion rate on the first \$200 was reduced to 16%. 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 or her spouse if not previously claimed.

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 or her net income (line 236) plus 50% of the taxable capital gains included in his or 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 or her net income for the year, plus 25% of taxable capital gains included in his or 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 above-mentioned. 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 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 an 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 non-qualifying gift in terms of securities, such as shares of a corporation that a taxfiler controls, obligations or any other securities 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.

From 1998:

No major changes.

Derived from: Line 344 of Schedule 9 (1997 to present), Line 344 (1986 to 1996), Line 243 & 244 (1986 to 1985), Line 243 & 245 (1984 to 1985), Line 49 (1983)

LAD: TOTDN I, F, P

## Donations made to government bodies

(2014 to present)

Definition: The amount of donations made to municipal and public bodies performing a function of government in Canada, as declared by the taxpayer.

Derived from: Line 329 Schedule 9

LAD: GVTBDONS\_ I, F, P

## Education amount & tuition fees transferred from a child

(1995 to present)

Definition: A student who does not need to use all of his or her tuition and education amounts for the tax year to reduce his or her federal income tax to zero may be able to transfer the unused part to a parent, grandparent or spouse. The maximum amount that each student can transfer is \$5,000 even if there is still a surplus part. That part can be carried forward for the student's use in another year but may no longer be transferred.

Derived from: Line 324

LAD: EDU DT I, F, P

## Educational deduction for full-time student

(1983 to 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, the 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 or she was enrolled in a qualifying educational program:

Years	\$ per month
1983 to 1987	50
1988 to 1991	60
1992 to 1995	80
1996	100
1997	150
1998 to 2000	200
2001 to 2005	400
2006 to 2015	465 (\$400+\$65 for textbook amount)

From 1998 to 2000, the education amount the taxfiler could claim monthly was \$200. Therefore the maximum amount for this line is \$2,400 (12 months x \$200). From 2001 to 2005, these amounts are respectively \$400 and \$4,800. For 2006 to 2015, these amounts are respectively \$465 (\$400+ \$65 for textbook amount) and \$5580.

From 1983 to 1987, 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 1988 onward, education amounts transferred from a dependent are claimed on a separate line but not included in the LAD until 1998. Starting in 1999 only the amount transferred by spouse is included.

From 1997, we only keep the qualified total amount of the student in the LAD. However, 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 and are not included in the LAD.

Starting in 1998, there is also an educational deduction available to part-time students (\$60.00 per month, line 323). This amount is not included in the LAD for 1998 but is included starting in 1999. (see also EDUDC)

Derived from: Line 322 from Schedule 11 (1997 to present), Line 322 (1988 to 1996), Line 247 (1984 to 1987), Line 54 (1983)

LAD: EDUDN I, F, P, K

## Educational deduction (full-time) - calculated

(1995 to present)

Definition: The education deduction full-time represents the calculated amount that a tax filer may claim for each whole or part month during the tax year in which they were enrolled as a full-time student in a qualifying program. The CRA system calculates this figure. (see also EDUDN)

Derived from: Line 322, Schedule 11

LAD: EDUDC I, F, P

## Educational deduction for part-time student

(1999 to present)

Definition: The amount of education deduction the taxfiler is allowed to claim while a part time student as calculated by CRA. The taxfiler must enter on this line the number of months he or she was a part time student as stated on the T2202 form. The maximum number of months a taxfiler can claim is 12. From 1998 to 2000,

the education amount the taxfiler could claim monthly was \$60. Therefore the maximum amount for this line is \$720 (12 months x \$60).

From 2001 to 2005, these amounts are respectively \$120 and \$1,440. For 2006 to present, these amounts are respectively \$140 (\$120+ \$20 for textbook amount) and \$1680. This deduction started being available in 1998, but this variable was only included in the LAD since 1999.

Derived from: Line 321 from Schedule 11 (1999 to present)

LAD: EDUPT I, F, P, K

### Education deduction transferred from a dependant

(1988 to present)

Definition: Education deduction transferred refers to the Tuition fees and education tax credits transferred from a dependent student to a parent, grandparent, or to that student's spouse. Any portion of the education and tuition credits which the student does not need to claim to reduce his/her federal income tax payable to zero can be transferred.

If a student is married and his/her spouse has claimed the married exemption amount or the amounts transferred from a spouse, then a parent, grandparent, or an otherwise qualified supporting person cannot claim transferred tuition or education credits from the student. The education and tuition amounts can only be transferred to the spouse. The unused portion of the education and tuition credits can only be transferred to one person. It is not divisible between supporting individuals.

Derived from: Line 324 Schedule 1

LAD: EDUTF I, F, P

### Elected split pension amount

(2007 to present)

Definition: This variable contains the elected split-pension amount a pensioner and his spouse or (common-law partner) agree to split up to 50% of his/her eligible pension income. If the spouse/partner is 65 years of age at the end of the taxation year, all his/her pension income is eligible, and up to 50% can be transferred. If the spouse/partner is not 65 at the end of the year, only his/her income eligible for \$2000 pension income credit ("qualified pension income"), is eligible income for purposes of the income splitting election.

Derived from: Line 116 of T1 tax form

**TIRC\_:** Included in 2007

**XTIRC:** Not present.

LAD: ESPA\_ I, F, P

### Elected split pension amount deduction

(2007 to present)

Definition: This variable contains the deduction for the elected split-pension amount a pensioner and his spouse or (common-law partner) agree to split up to 50% of his/her eligible pension income. If the spouse/partner is 65 years of age at the end of the taxation year, all his/her pension income is eligible, and up to 50% can be transferred. If the spouse/partner is not 65 at the end of the year, only his/her income eligible for \$2000 pension income credit ("qualified pension income"), is eligible income for purposes of the income splitting election.

Derived from: Line 210 of T1 tax form

LAD: ESPAD I, F, P

### Employment income

(1982 to present)

Definition: It is the total reported employment income. Employment income includes wages and salaries, commissions from employment, training allowances, tips and gratuities and self-employment income (net income

from business, profession, farming, fishing and commissions), Indian exempt employment income, Indian exempt self-employment income.

Derived from: T1FF processing

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

### **Employment income from T4 slips, total**

(1982 to 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 to present), Line 01 (1982 to 1983)

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

**XTIRC**: Included from 1982 to present

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

### **Employment insurance assistance as part of a workforce re-entry initiative**

(2003 to present)

Definition: Amount of financial assistance paid to client through various initiatives as reported by HRSDC.

Derived from: HRSDC and T1FF processing

LAD: EISUP I, F, P

### **Employment insurance benefits**

(1982 to present)

Definition: Employment insurance (EI) benefits other than payments related to the cost of a course or program destined 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 are 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 his or her net income before adjustments (Line 234, not available on LAD) is more than the specified limit, the individual 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 to present), Line 13 (1982 to 1983)

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

**XTIRC**: Included from 1982 to present

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

### **Employment insurance benefits repaid deduction**

(2003 to present)

Definition: Deduction for the amount of Employment insurance benefits that have been repaid.

Derived from: Line 235 T1

LAD: EIRDN I, F, P

### **Employment insurance overpayment for the provincial parental insurance plan – net**

(2009 to present)

Definition: The net amount of employment insurance overpayments for the provincial parental insurance plan as calculated by CRA. The excess amount on line 450 is reduced by the provincial parental insurance plan premiums paid on line 376 on Schedule 1.

Derived from: Line 451 Form T1

LAD: PPIPO I, F, P



**Employment insurance premiums from T4 slips**

(1982 to 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 to present), Line 204 (1984 to 1987), Line 29 (1982 to 1983)

LAD: T4EIC I, F, P

**Employment insurance premiums on self-employment and other eligible earnings**

(2010 to present)

Definition: Under new Employment Insurance (EI) measures that have been in effect since January 2010, self-employed individuals can choose to pay EI premiums to be eligible to receive EI special benefits.

Derived from: Line 317/430 Schedule 1

LAD: EIPSEIC\_ I, F, P

**Employment insurance repayment**

(1982 to 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, the taxfiler must pay part of these benefits.

**\$ maximum per year**

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 from 1996 to 2005

48,750 (minus UCCB\_ and RDSP\_, if any) in 2006

50,000 (minus UCCB) in 2007

51,375 (minus UCCB and RDSP) in 2008

52,875 (minus UCCB and RDSP) in 2009

54,000 (minus UCCB and RDSP) in 2010

55,250 (minus UCCB and RDSP) in 2011

57,375 (minus UCCB and RDSP) in 2012

59,250 (minus UCCB and RDSP) in 2013

60,750 (minus UCCB and RDSP) in 2014

61,875 (minus UCCB and RDSP) in 2015

Since 1999 any employment insurance benefits paid under maternity or parental leave situations do not have to be paid back.

Note that prior to 1996 these repayments were unemployment insurance repayments.

Derived from: T1FF processing using part of Line 235 (1984 to present) and Line 58 (1982 to 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 to present)
- Employment insurance repayment (1989 to present);
- Family Allowance repayment, calculated (1989 to 1992)
- Net federal supplements (1992 to present)

The variable Social benefits repayment (RSBCL) combines the 4 variables outlined above into one total.

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

### Entry date of Immigrant

(1982 to present)

Definition: Date of Entry refers to the date that a non-Canadian person immigrant arrived in Canada. Taxfilers who became Canadian residents during the tax year must report the day and month that they entered Canada. It is reported in the personal information section of the tax return. ENTYDT contains the year, month, and day of arrival (YYYYMMDD).

Derived from: Personal Information Section of Revenue Canada T1 tax form

LAD: ENTDT I

### Equivalent to spouse amount

(1993 to present)

Definition: The Equivalent-to-spouse variable is an amount the taxfiler can claim in whole or in part if at any time during the year, he/she was single, divorced, separated or widowed, and supported a dependant.

Derived from: Line 305 Schedule 1

LAD: EQMAR I, F, P

### Expenses, other allowable

(1982 to present)

Definition: The taxfiler may deduct certain expenses that he or she paid in order to earn paid-employment income, under the employment contract, if the taxfiler had to pay the expenses and if he or she did not receive a non-taxable allowance for these 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 to present), Line 109 (1984 to 1987), Line 06 (1982 to 1983)

**TIRC\_:** Formerly a component of the Canada Revenue Agency'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

### Exploration and developments, expenses

(1988 to present)

Definition: The dollars spent on Canadian exploration and development which may be deducted by a tax filer who invests in a petroleum, natural gas, or mining venture in the tax year. In order to claim this deduction the tax filer cannot be an active participant in the venture. If they did actively participate in the venture, the tax filer must make their claim on line 135.

Derived from: Line 224 T1

LAD: CEDEX I, F, P

## Family allowance received

(1982 to 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 or her own until 1988. Beginning in 1988, this stipulation was dropped. This occurred because the Canada Revenue Agency 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.

Until 1992, residents of Quebec received Family Allowance (FA\_\_\_) payments from both the federal and provincial governments. From 1982 to 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 to 1992), Line 12 (1982 to 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), Nova Scotia (from 1998 in FABEN), Ontario (from 1998 in FABEN), Saskatchewan (from 1998 in FABEN) and Northwest Territories (from 1998 in FABEN).

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

## Family allowance repayment, calculated

(1991 to 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 and 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 to 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 to present)
- Employment insurance repayment (1989 to present);

- Family Allowance repayment calculated (1989 to 1992)
- Net federal supplements repayment (1993 to present)

LAD: RFACL I, F, P

## Family allowance, Quebec

(1994 to 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 to 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 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 to 1992:

Family benefits refer 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 were therefore taxable.

A dependent child was defined as a child with no Taxable income of his or her own until 1988. Beginning in 1988, this stipulation was dropped because the Canada Revenue Agency 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.

Until 1992, residents of Quebec received Family Allowance (FA\_) payments from both the federal and provincial governments. From 1982 to 1986, the sum of the two amounts was reported. From 1987 onward, the provincial payments were non-taxable. As a result, the provincial payments are no longer included in the Family Allowance received field, and consequently 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 to present:

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

1996 to present:

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

1997 to 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.

1998 to present:

Family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories are included in this variable. The Nova Scotia benefits consist of the Nova Scotia Child Tax Benefit. The Ontario benefits consist of the Child Care Supplement for Working Families. The Saskatchewan benefits consist of the Child Tax Benefit. The Northwest Territories Benefits consist of the Child Benefit and the Territorial Worker's

Supplement. These benefits are estimated since they are not available from the T1 form.

1999 to present:

Family benefits for Nunavut is included. These benefits consist of the Child Benefit and the Territorial Worker's Supplement. These benefits are estimated since they are not available from the T1 form.

Derived from: T1FF Processing (1994 to present), Line 118 (1984 to 1992), Line 12 (1982 to 1983)

**TIRC\_:** 1982 to 1986; Provincial Family Allowance for Quebec, Taxable.  
1982 to 1992; Federal Family Allowance for all provinces, Taxable.

**XTIRC:** 1982 to 1986; Provincial Family Allowance for Quebec, Taxable.  
1982 to 1992; Federal Family Allowance for all provinces, Taxable.  
1994 to present; Provincial Family Allowance for Quebec, Non-taxable.  
1996 to present; Provincial Family benefits for British Colombia, Non-taxable.  
1997 to present; Provincial Family benefits for Alberta and New Brunswick, Non-taxable.  
1998 to present; Provincial Family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories, Non-taxable.  
1999 to present; Provincial Family benefits for Nunavut, 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 from 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 caregiver – net income of eligible dependant

(2012 to present)

Definition: When calculating the tax credit amount for an eligible dependant, a taxfiler must include the amount of net income of an eligible dependant for whom they are claiming the credit (see variable CAREGDEP).

CAREGDEPNETIC represents the net income of the eligible dependant, as claimed by the client. For further information please consult variable CAREGDEP.

Derived from: Line 5106 Schedule 5

LAD: CAREGDEPNETIC I, F, P

### Family caregiver – number of dependants

(2012 to present)

Definition: The number of dependants for which the taxfiler is claiming the family caregiver tax credit, as claimed by the client. The taxfiler must enter the total number of dependants for whom you entered \$2,000 on line 2 for this calculation.

For further information please consult variable CAREGDEP.

Derived from: Line 5112 Schedule 5

LAD: CAREGDEPNBR I, F, P

### Family caregiver tax credit for a dependant (claimed)

(2012 to present)

Definition: This variable indicates the amount of the family caregiver tax credit for a dependant, as claimed by the client. If the taxfiler has an eligible dependant, the Family caregiver amount (FCA) allows them to claim an additional amount of \$2,000 a tax credit if the dependant has an impairment in a physical or mental function.

Note: The maximum amount for infirm dependants age 18 or older (line 306) includes the additional amount of \$2,000 for the FCA.

The dependant with the impairment must be:

- an individual 18 years of age or older and dependent on you because of an impairment in physical or mental functions; or
- a child under 18 years of age, with an impairment in physical or mental functions. The impairment must be prolonged and indefinite and the child must be dependent on you for assistance in attending to personal needs and care when compared to children of the same age.

You must have a signed statement from a medical doctor showing when the impairment began and what the duration of the impairment is expected to be. For children under 18 years of age, the statement should also show that the child, because of an impairment in physical or mental functions, is dependent on others for an indefinite duration. This dependence means they need much more assistance for their personal needs and care compared to children of the same age. You can claim the FCA for more than one eligible dependant.

Derived from: Line 5110 Schedule 5

LAD: CAREGDEP I, F, P

### Family caregiver tax credit for a spouse or common-law partner (claimed)

(2012 to present)

Definition: This variable indicates the amount of the family caregiver tax credit for a spouse or common-law partner, as claimed by the client.

If the taxfiler has an eligible spouse or common-law partner, the Family caregiver amount (FCA) allows them to claim an additional amount of \$2,000 a tax credit if the spouse or common-law partner has an impairment in a physical or mental function.

The spouse or common-law partner with the impairment must be:

- an individual 18 years of age or older and dependent on you because of an impairment in physical or mental functions.

The taxfiler must have a signed statement from a medical doctor showing when the impairment began and what the duration of the impairment is expected to be.

Derived from: Line 5109 Schedule 5

LAD: CAREGSP I, F, P

### Family flag

(1982 to present)

Definition: 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 flag for same sex couple

(2000 to present)

Definition: Starting in 2000, a same sex couple could report on the tax form that they are a common-law family.

Derived from: T1FF processing

LAD: SSFLG I character

### Family identification number

(1982 to 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 from one year to the next because it is randomly chosen from either parent if the two exist.

Derived from: T1FF processing

LAD: FIN\_\_ I

### Family tax cut

(2014 to present)

Definition: The amount of Family Tax Cut, as calculated by the system.

Derived from: Line 423 Schedule 1

LAD: FTCC\_ I, F, P

**Family tax cut, spouse adjusted family caregiver amount**

(2014 to present)

Definition: This variable shows the spouse or common-law partner amount (Line 303) adjusted for the family caregiver amount from the spouse' return, to be used for the calculation of the Family Tax Cut, as calculated by the CRA system.

Derived from: Line 498 Schedule 1-A

LAD: FTCAFCSRC\_ I, F, P

**Family tax cut, spouse non-refundable tax credits**

(2014 to present)

Definition: The spouse amount of the non-refundable tax credits for the calculation of the family tax cut, as calculated by the system.

Derived from: Line 496 Schedule 1-A

LAD: FTCSNRTCC\_ I, F, P

**Family tax cut, spouse taxable income**

(2014 to present)

Definition: The spouse amount of taxable income for the calculation of the family tax cut, as calculated by the system.

Derived from: Line 497 Schedule 1-A

LAD: FTCSTAXIC\_ I, F, P

**Family tax cut, spouse transferred amount**

(2014 to present)

Definition: The amount transferred from the spouse or common-law partner (Line 326) from the spouse return to be used for the calculation of the family tax cut, as calculated by the system.

Derived from: Line 499 Schedule 1-A

LAD: FTCSTRFC\_ I, F, P

**Family type**

(1982 to present)

Definition: This is a code assigned to each individual to identify his or her family composition. It identifies the family type as of December 31st of the tax year. A negative code indicates that a deceased person is included in the family unit. If the individual dies in a given year, his or her 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 be filing or imputed children in these families.

Derived from: T1FF Processing

LAD: FCMP\_ I

### Family size

(1982 to present)

Definition: This variable measures the total size of the family by counting the number of persons in the family.

Derived from: LAD processing

LAD: FSIZE I

### Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property

(2010 to present)

Definition: This variable measures the amount of Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657).

Derived from: Line 173 Schedule 3

LAD: KGELGBFRMI\_ I, F, P

### Farming income, gross

(1982 to 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 end of 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, to be specific, 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 to present), Line 87 (1982 to 1983)

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

### Farming income, net

(1982 to 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 end of 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 to present), Line 22 (1982 to 1983)

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

**XTIRC**: Included from 1982 to present

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

### Federal dividend tax credit

(2001 to present)

Definition: If you reported dividends on line 120 of your return, enter on line 425 of Schedule 1 the total of the dividend tax credits from taxable Canadian corporations shown on your information slips. Foreign dividends do not qualify for this credit.

From 2001 to 2005:

If you received dividends, the federal dividend tax credit is 13.3333% of your taxable amount of dividends reported on line 120.

From 2006 to 2014:

If you received eligible dividends, the federal dividend tax credit is:

Year	Federal dividend tax credit
2006 to 2009	18.9655%
2010	17.9739%
2011 to 2015	15.0198%

of your taxable amount of eligible dividends reported on line 120.

If you received dividends (other than eligible), the federal dividend tax credit is (before 2014: 13.3333%; 2014-2015: 11.0169%) of your taxable amount of dividends reported on line 180.

Derived from: Line 425 Schedule 1

LAD: FEDDI I, F, P

**Federal tax on split income**

(2012 to present)

Definition: A child under 18 years of age may have to pay tax on split income for dividends on shares of a corporation. Any capital gain from the disposition of those shares to a person who does not deal at arm's length with the child will be deemed to be a dividend. This deemed dividend is subject to the tax on split income and is considered to be an "other than eligible dividend" for the purposes of the dividend tax credit.

Derived from: Line 424 Schedule 1

LAD: FTXSPLC I, F, P

**Final balance payable/refundable**

(2002 to present)

Definition: This variable measures the final amount payable by the taxfiler, or the total amount refundable to the taxfiler as calculated.

Derived from: Line 484 and Line 485

LAD: FINBL I, F, P

**First Nation settlement number**

(2013 to present)

Definition: A unique identification number for each First Nation settlement within Canada.

Derived from: CRA calculation

LAD: FNSTLN\_ I, F, P

**Fishing income gross**

(1982 to 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 end of 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, precisely 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 to 1983)

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

**Fishing income, net**

(1982 to 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 end of 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 to 1983)

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

**XTIRC:** Included from 1982 to present

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

### Foreign business income taxes paid

(2012 to present)

Definition: This variable measures the total amount of foreign business taxes paid on foreign business income, as claimed for the year. This variable also includes any unused foreign tax credits for that country for the ten years before, and the three years after this year.

Derived from: Line 434 Form T2209

LAD: FGNBITPD\_ I, F, P

### Foreign taxes paid on foreign income, total amount

(2002 to present)

Definition: Total of non-business income or profits tax a tax filer paid to a foreign country or to a political subdivision of that country for the year, minus any part of this tax that is deductible under subsection 20(11) or deducted under subsection 20(12) of the Canadian Income Tax Act.

Consult Form T2209 for more information.

Derived from: Line 431 Form T2209

LAD: FGNTXPD I, F, P

### Gifts – cultural and ecological

(1983 to present)

Definition: Unlike other donations, your total eligible amount claimed for these types of gifts is not limited to a percentage of net income. You can choose the part you want to claim in 2010 and carry forward any unused part for up to five years. For more information about the amount to claim for these gifts, see Pamphlet P113, Gifts and Income Tax.

Derived from: Line 342 Schedule 9

LAD: OSGIF I, F, P

### Gross medical expenses

(1984 to present)

Definition: The Gross Medical Expenses field is a non-refundable tax credit designed to reduce taxable income. Total expenses had to be more than a designated maximum amount set per each tax year of net income (line 236 T1), or 3% whichever was less. It is used to calculate the tax credit. Certain expenses incurred by the taxfiler because of health reasons may be claimed as "allowable medical expenses." The taxfiler may claim medical expenses for him/herself, his/her spouse and his/her dependants as well as an aunt, uncle, niece, nephew, or grandchildren who lived with the taxfiler in the year and were also a dependant for support.

Derived from: Line 330 Schedule 1 (1988 to present)  
 Line 241 (1984 to 87)  
 Line 48 (1982 to 83)

LAD: GRSMD I, F, P

**Gross proceeds from the disposition of real estate and depreciable property**

(2013 to present)

Definition: This variable provides the gross proceeds from the disposition of any real estate, depreciable property or other properties in the tax year.

Derived from: Line 136, Schedule 3

LAD: KGREALT\_ I, F, P

**GST and FST credits**

(1986 to present)

Definition: This variable 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 credit. The GST 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 to 1990), Line 451 (1986 to 1987). GST Credit: Application on tax form (1991 to 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 (GHSTC) contains the sum of the FST Credit (1986 to 1990) paid to the filer and the GST Credit (1990 to present)

LAD: GHSTC I, F, P, K (formerly FSGTX from 1986 to 1997, retroactively changed to GHSTC in 1998)

**GST rebate for employees and self-employed**

(1990 to 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 or her employer (other than listed financial institutions) has a GST number and if he or she files a GST return; or the taxfiler is a member of a registered partnership and reports on the return-form his or 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 employment, it should be included in their 1994 tax return as income.

Derived from: Line 457 (1991 to present)

LAD: GSTRS I, F, P

**Harmonized sales tax credit**

(1997 to present)

Definition: To receive this credit, including any related provincial credit, you have to apply for it. Your credit is based on the number of children you have and your net income added to the net income of your spouse or common-law partner (if you have one), minus any amount you or your spouse or common-law partner reported on lines 117 and 125. If you or your spouse or common-law partner deducted an amount on line 213, and/or the amount for a repayment of registered disability savings plan income included on line 232, CRA will add these amounts to you or your spouse's or common-law partner's net income. This information is also used to calculate any payments from certain related provincial programs. Net income is the amount on line 236 of a person's return, or the amount that it would be if the person filed a return.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

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

**Home buyers amount**

(2009 to present)

Definition: The taxfiler can claim an amount of \$5,000 for the purchase of a qualifying home made after January 27, 2009 if both of the following apply:

- The taxfiler bought a qualifying home and,
- Neither the taxfiler nor his/her spouse or common-law partner have owned and lived in another home either in the year of purchase or any of the four preceding years (first-time home buyer)

Derived from: Line 369 Schedule 1

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

**Home buyer's plan repayment**

(1996 to present)

Definition: This amount represents the repayment made to the RRSP under the Home Buyer's Plan. It is the amount actually repaid in a given year which may differ from the amount due.

Over a period of no more than 15 years, the participant must repay to his or her RRSPs the amounts withdrawn under the HBP. A participant's repayment period starts the second year following the year of his or her withdrawals. If the person repays more than the required amount for the year, their HBP amount due for later years will be reduced accordingly. If the person does not repay the amount due for a given year, the outstanding amount (Shortfall amount variable HBPSH on LAD) must be declared as income for that year.

For more information about the HBP program, please see Home Buyer's Plan withdrawal (HBPWD) variable description.

Derived from: Schedule 7, line 246

LAD: HBPRP I, F, P

**Home buyer's plan shortfall amount**

(1998 to present)

Definition: The Home Buyer's Plan shortfall amount (HBPSH) is the difference between the repayment amount due for a given year and the repayment amount the HBP participant actually pays (HBPRP).

Over a period of no more than 15 years, the participant must repay to his or her RRSPs the amounts withdrawn under the HBP. A participant's repayment period starts 60 days after the end of the second year following the year of his or her first withdrawals. If the person repays more than the required amount for the year, their HBP amount due for later years will be reduced accordingly. If the person does not repay the amount due for a given year, the outstanding amount is the shortfall amount. The shortfall amount must be included in the person's income for that year.

For more information about the HBP program, please see Home Buyer's Plan withdrawal (HBPWD) variable description.

Derived from: Other HBP variables, HBPWD and HBPRP

LAD: HBPSH I, F, P

**Home buyer's plan withdrawal**

(2002 to present)

Definition: This is the total amount of withdrawals made under the most recent participation to Home Buyer's Plan. These withdrawals could have been made in any given year from 1992 onward, and do not necessarily reflect a withdrawal in the current tax year. Therefore this variable should not be used to determine current year withdrawal amounts.

The Home Buyer's Plan (HBP) is a program that allows a person to withdraw up to \$20,000 from their registered retirement savings plans (RRSPs) to buy or build a qualifying home. However, the program sets out certain conditions for participation. If an individual meets all the applicable HBP conditions, the withdrawals will not have

to be included in his or her income, and the RRSP issuer will not withhold tax on these amounts. If a person buys a qualifying home with their spouse or common-law partner, or with other individuals, each person involved can withdraw up to \$20,000.

Prior to 1999, an individual could use the Home Buyer's Plan only once in a lifetime. This restriction is eliminated for 1999 and subsequent years such that, once an individual has repaid all the funds withdrawn for a prior home purchase, he or she may use the Plan again commencing with the year following the final repayment, as long as all of the original conditions for HBP participation are, once again, satisfied.

For more information about the HBP program, please see Home Buyer's Plan repayment (HBPRP) variable description.

Derived from: Schedule 7, line 247

LAD: HBPWD I, F, P

### Home relocation loan deduction, employee

(1986 to 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, F, P

### Home renovation expenses

(2009 only)

Definition: The taxfiler can claim an amount for eligible expenses incurred for work performed or goods acquired after January 27, 2009 and before February 1, 2010 related to an eligible dwelling. The amount can only be claimed on the 2009 tax return and applies to the total eligible expenses of more than \$1,000 but not more than \$10,000.

Derived from: Line 368 Schedule 1

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

### Immigrant/emigrant code

(1982 to 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 same year. These movements bear no relation to formal immigration status; they are only recorded to apply taxation laws (prorate of personal amounts for example). For legal immigrant status, please see Landing Year (LNDYR). The codes are:

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

Derived from: Personal Information Section, T1 tax form (1982 to present)

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

## Immigrant category

(1980 to present)

Definition: This variable specifies the category of immigrant from those of the Immigration Act. This field allows the user to group data from the Longitudinal Immigration Database (IMDB) by defined categories. The codes distinguish first and foremost between types of immigrant, but also define whether or not the immigrant is the principle applicant, whether the request was filed abroad or in Canada and whether or not a special program was resorted to. This variable is a broader categorization than the LAD variable CATIM.

The corresponding codes are:

Code	Label
	Immigration category not stated
1	Family class
11	Skilled workers - principal applicants - processed abroad - no special program
12	Other skilled workers - principal applicants
13	Skilled workers - spouses and dependants
21	Entrepreneurs - principal applicants - processed abroad - no special program
22	Self-employed - principal applicants - processed abroad - no special program
23	Investors - principal applicants - processed abroad - no special program
24	Other business class - principal applicants
25	Business class - spouses and dependants
31	Provincial/territorial nominees - principal applicants
32	Provincial/territorial nominees - spouses and dependants
41	Live-in caregivers - principal applicants
42	Live-in caregivers - spouses and dependants
51	Canadian experience class - principal applicants
52	Canadian experience class - spouses and dependants
61	Government-assisted refugees
62	Privately sponsored refugees
63	Refugees landed in Canada
64	Refugee dependants
71	Humanitarian and compassionate cases
72	Other Humanitarian and compassionate cases outside the family class / Public Policy
73	Backlog clearance program
74	Administrative review program
75	Other immigrants

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable IMCAT. Note, the IMCAT variable on in source file changed its coding scheme in 2014, for all immigrants.

LAD: IMCAT | character

## Immigrant's country of birth

(1980 to present)

Definition: The code for the country of birth.



Note: The country of birth should be accurately identified even though that country may no longer exist or be recognized as a nation state. See the listing under the Immigrant's country of citizenship at landing (PAYSC) variable for the country codes associated with this variable.

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable country\_birth

LAD: PAYSN | character

## Immigrant's country of citizenship at landing

(1980 to present)

Definition: A code representing the immigrant's country of citizenship at the time they were granted permanent residence in Canada. This code may, or may not be, the same as the country of birth or last permanent residence. Country codes are as follows:

Code	Country
	Unknown (null)
0	Country not stated
1	United Kingdom and Colonies
2	England
3	British Citizen
4	British Overseas Citizen
5	British Dependent Territories Citizen
6	Northern Ireland
7	Scotland
8	Wales
9	Channel Islands
10	British National Overseas
11	Austria
12	Belgium
13	Luxembourg
14	Czechoslovakia
15	Czech Republic
16	Slovak Republic
17	Denmark
18	Estonia
19	Latvia
20	Lithuania
21	Finland
22	France
24	Germany (Federal Republic of)
25	Greece
26	Hungary
27	Ireland (Republic of)
28	Italy

<b>Code</b>	<b>Country</b>
30	Malta
31	Netherlands (The)
32	Norway
33	Poland
34	Portugal
35	Azores
36	Madeira
37	Spain
39	Canary Islands
40	Sweden
41	Switzerland
42	Union of Soviet Socialist Republics
43	Croatia
44	Yugoslavia
45	Turkey
46	German Democratic Republic
47	Slovenia
48	Bosnia-Herzegovina
49	Armenia
50	Azerbaijan
51	Belarus
52	Georgia
53	Kazakhstan
54	Kyrgyzstan
55	Moldova
56	Russia
57	Tadjikistan
58	Turkmenistan
59	Ukraine
60	Uzbekistan
61	Serbia and Montenegro
62	Serbia, Republic of
63	Montenegro, Republic of
64	Republic of Kosovo
70	Macedonia (former Yugoslav Republic)
81	Albania
82	Andorra
83	Bulgaria
84	Gibraltar
85	Iceland
86	Liechtenstein

<b>Code</b>	<b>Country</b>
87	Monaco
88	Romania
89	San Marino
90	Holy See
99	Europe (nes)
101	Egypt
111	Malawi
112	Zambia
113	Zimbabwe
121	South Africa (Republic of)
122	Namibia
130	Tanzania (United Republic of)
131	Algeria
132	Kenya
133	Morocco
135	Tunisia
136	Uganda
151	Angola
152	Lesotho
153	Botswana (Republic of)
154	Burundi
155	Cameroon (Federal Republic of)
156	Chad (Republic of)
157	Central Africa Republic
158	Congo (Democratic Republic of)
159	Congo (People's Republic of)
160	Benin (Peoples Republic of)
161	Ethiopia
162	Eritrea
163	Gabon Republic
164	Gambia
165	Ghana
166	Guinea (Republic of)
167	Guinea-Bissau
169	Ivory Coast (Republic of)
170	Liberia
171	Libya
172	Madagascar
173	Mali (Republic of)
174	Mauritania
175	Mozambique

<b>Code</b>	<b>Country</b>
176	Niger (Republic of the)
177	Nigeria
178	Guinea, Equatorial
179	Rwanda
180	Senegal
181	Sierra Leone
182	Somalia (Democratic Republic of)
183	Djibouti (Republic of)
184	Western Sahara
185	Sudan (Democratic Republic of)
186	Swaziland
187	Togo (Republic of)
188	Burkina-Faso
198	Macau (Sar)
199	Africa (nes)
200	Hong Kong (Sar)
201	Sri Lanka
202	China (People's Republic of)
203	Taiwan
204	Hong Kong
205	India
206	Israel
207	Japan
208	Lebanon
209	Pakistan
210	Syria
212	Bangladesh
213	Palestinian National Authority (Gaza/West Bank)
221	Cyprus
222	Indonesia (Republic of)
223	Iran
224	Iraq
225	Jordan
226	Kuwait
227	Philippines
231	Saudi Arabia
241	Myanmar (Burma)
242	Malaysia
246	Singapore
252	Afghanistan
253	Bahrain

<b>Code</b>	<b>Country</b>
254	Bhutan
255	Brunei
256	Cambodia
257	Korea (People's Democratic Republic of)
258	Korea (Republic of)
260	Laos
261	Macau
262	Mongolia (People's Republic of)
263	Oman
264	Nepal
265	Qatar
266	Sikkim (Asia)
267	Thailand
268	Tibet
270	Vietnam (Socialist Republic of)
271	North Vietnam
273	Yemen (Republic of)
274	Yemen (People's Democratic Republic of)
280	United Arab Emirates
299	Asia (nes)
305	Australia
339	New Zealand
341	Nauru
342	Papua New Guinea
343	Papua
399	Australia (nes)
461	United States of America
501	Mexico
511	Canada
512	Newfoundland
521	Greenland
531	St. Pierre et Miquelon
541	Belize
542	Costa Rica
543	El Salvador
544	Guatemala
545	Honduras
546	Nicaragua
547	Panama (Republic of)
548	Panama Canal Zone
549	Central America (nes)

<b>Code</b>	<b>Country</b>
601	Bermuda
602	Jamaica
605	Trinidad and Tobago (Republic of)
610	Barbados
620	Anguilla
621	Antigua and Barbuda
622	Bahamas Islands, The
624	Cayman Islands
625	Dominica
626	Grenada
627	Montserrat
628	Nevis
629	St. Kitts-Nevis
630	St. Lucia
631	St. Vincent and the Grenadines
632	Turks and Caicos Islands
633	Virgin Islands (British)
650	Cuba
651	Dominican Republic
652	Netherlands Antilles (The)
653	Guadeloupe
654	Haiti
655	Martinique
656	Puerto Rico
657	Virgin Islands (U.S.)
658	Aruba
699	West Indies (nes)
703	Argentina
709	Brazil
711	Guyana
721	Chile
722	Colombia
723	Peru
724	Uruguay
725	Venezuela
751	Bolivia
752	Surinam
753	Ecuador
754	French Guiana
755	Paraguay
799	South America (nes)

Code	Country
801	Fiji
821	Southern Antarctic Territories
822	New Caledonia
823	Vanuatu (Republic of)
824	Solomons
825	Soloman Islands
826	Tuvalu
830	Commonwealth of the Northern Mariana Islands
831	Kiribati
832	Guam
833	Marinas
834	Republic of the Marshall Islands
835	Federated States of Micronesia
836	Republic of Palau
840	Cook Islands
841	Wallis and Futuna
842	Pitcairn Island
843	Samoa (American)
844	Samoa (Western)
845	French Polynesia
846	Tonga
899	Ocean (nes)
901	Maldives (Republic of)
902	Mauritius (Republic of)
903	Reunion
904	Seychelles
905	Comoros
906	Mayotte
911	Cape Verde Islands
912	Falkland Islands
914	Sao Tome E Principe (Democratic Republic of)
915	St. Helena
916	East Timor, Democratic Republic of
979	Stateless

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable country\_citizenship

LAD: PAYSC | character

## Immigrant’s country of last permanent residence

(1980 to present)

Definition: This variable is based on the country of last permanent residence, meaning the country where the immigration applicant has resided on a permanent (or de facto permanent) basis for one year or more. De facto permanent applies to residence in a country that never confers permanent residence (such as “illegal” Chinese in various South East Asian countries) or only after a long period (such as Switzerland).

Exceptions:

- a. For a Convention Refugee (CR) or member of any Designated Class (DC), CLPR means the country from which the applicant fled. In the case of Political Prisoners and Oppressed Persons (PPOP) Designated Class, CLPR may be the country in which the refugee is currently living (e.g. Special Programs such as Polish Detainee Program, Salvadorian Political Prisoners and Guatemalan PPOP).
- b. Regardless of the time a person has resided in a country, if that person’s status is of a temporary nature (foreign student, guest worker, long term visitor) CLPR will be the country where the person resided permanently prior to entering the country of present residence.

CLPR for dependent children of CR/DC applicants should be coded the same as the CLPR of the principal applicant regardless of the country of birth or residence of the child. This applies only to CR and DC cases for dependent children and does not affect the CLPR coding for spouses of CR and DC applicants, which should continue to be determined according to item 10.20(2).

The following countries have been regrouped or restructured compared to the original CLPR variable on the IMDB: England, Scotland, Wales, Northern Ireland and the Channel Islands are classified together under the code for the United Kingdom. Portugal and Azores have separate codes. Spain and Canary Islands have separate codes.

See the listing under the Immigrant’s Country of Citizenship at Landing (PAYSC) variable for the country codes associated with this variable.

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable country\_residence

LAD: PAYSR | character

## Immigrant’s intended occupation

(1980 to 2013)

Definition: This variable identifies the occupation the immigrant intended to practice in Canada. The intended occupations are coded to the National Occupation Classification (NOC) 4-digit codes. To obtain a complete list of the NOC codes, please contact [income@statcan.gc.ca](mailto:income@statcan.gc.ca), Income Statistics Division, Client Services, 1-888-297-7355, 170, Tunney’s Pasture Driveway, Statistics Canada, Ottawa, Ontario K1A 0T6.

The following list shows the 2007 National Occupation Classification major groups (two digits):

NOC	Description
00	Senior management occupations
01 to 09	Middle and other management occupations
11	Professional occupations in business and finance
12	Skilled administrative and business occupations
14	Clerical occupations
21	Professional occupations in natural and applied sciences
22	Technical occupations related to natural and applied sciences
31	Professional occupations in health
32	Technical and skilled occupations in health
34	Assisting occupations in support of health services



<b>NOC</b>	<b>Description</b>
41	Professional occupations in social science, education, government services and religion
42	Paraprofessional occupations in law, social services, education and religion
51	Professional occupations in art and culture
52	Technical and skilled occupations in art, culture, recreation and sport
62	Skilled sales and service occupations
64	Intermediate sales and service occupations
66	Elemental sales and service occupations
72 to 73	Trades and skilled transport and equipment operators
74	Intermediate occupations in transport, equipment operations, installation and maintenance
76	Trades helpers, construction labourers and related occupations
82	Skilled occupations in primary industry
84	Intermediate occupations in primary industry
86	Labourers in primary industry
92	Processing, manufacturing and utilities supervisors and skilled operations
94 to 95	Processing and manufacturing machine operators and assemblers
96	Labourers in processing, manufacturing and utilities

A number of occupation codes that are not on the NOC list may also be used. These are Citizenship and Immigration Canada (CIC) codes, as follows:

<b>CIC</b>	<b>Description</b>
0001	Investor (CIC)
8888	Entrepreneur - early admission on MP/EA
9911	Student
9914	New Worker
9915	Unconventional worker (inland only)
9916	Job requirements not met (inland only)
9970	Homemaker
9980	Other non-worker
9992	Retired
9999	Open employment authorization
9990	Software pilot (CIC)

This variable is only defined for immigrants landing from 1980 to 2013. It is not available for the general LAD population.

Derived from: IMDB variable NOC4

LAD: CNP4\_ | character

### Immigrant's intended place of destination

(1980 to present)

Definition: Place of intended destination at landing. The first two characters represent the province codes.

The final three characters are Citizenship and Immigration Canada's original destination code converted to 2011 Census equivalent codes for CMA/CA (with the addition of Nunavut). Combined, the 5-character IPRMR codes are as follows (some of these combinations may not exist in the sample population).

<b>Code</b>	<b>Place Name</b>
	Destination not stated
-1-1	Destination not stated
10-1	Newfoundland - CMA not stated
10001	St. John's
10005	Bay Roberts
10010	Grand Falls-Windsor
10996	Newfoundland - Outside of defined CMA Boundaries (MIZ)
10997	Newfoundland - Outside of defined CMA Boundaries (MIZ)
10998	Newfoundland - Outside of defined CMA Boundaries (MIZ)
10999	Newfoundland - Outside of defined CMA Boundaries (MIZ)
11-1	Prince Edward Island - CMA not stated
11105	Charlottetown
11110	Summerside
11996	Prince Edward Island - Outside of defined CMA Boundaries (MIZ)
11997	Prince Edward Island - Outside of defined CMA Boundaries (MIZ)
11998	Prince Edward Island - Outside of defined CMA Boundaries (MIZ)
11999	Prince Edward Island - Outside of defined CMA Boundaries (MIZ)
12-1	Nova Scotia - CMA not stated
12205	Halifax
12210	Kentville
12215	Truro
12220	New Glasgow
12225	Cape Breton
12996	Nova Scotia - Outside of defined CMA Boundaries (MIZ)
12997	Nova Scotia - Outside of defined CMA Boundaries (MIZ)
12998	Nova Scotia - Outside of defined CMA Boundaries (MIZ)
12999	Nova Scotia - Outside of defined CMA Boundaries (MIZ)
13-1	New Brunswick - CMA not stated
13305	Moncton
13310	Saint John
13320	Fredericton
13328	Bathurst
13329	Miramichi
13330	Campbellton
13335	Edmundston
13996	New Brunswick - Outside of defined CMA Boundaries (MIZ)
13997	New Brunswick - Outside of defined CMA Boundaries (MIZ)
13998	New Brunswick - Outside of defined CMA Boundaries (MIZ)
13999	New Brunswick - Outside of defined CMA Boundaries (MIZ)
24-1	Québec - CMA not stated
24403	Matane

<b>Code</b>	<b>Place Name</b>
24404	Rimouski
24405	Rivière-du-Loup
24406	Baie-Comeau
24408	Saguenay
24410	Alma
24411	Dolbeau-Mistassini
24412	Sept-Îles
24421	Québec
24428	Saint-Georges
24430	Thetford Mines
24433	Sherbrooke
24437	Cowansville
24440	Victoriaville
24442	Trois-Rivières
24444	Shawinigan
24446	La Tuque
24447	Drummondville
24450	Granby
24452	Saint-Hyacinthe
24454	Sorel-Tracy
24456	Joliette
24459	Saint-Jean-sur-Richelieu
24462	Montréal
24465	Salaberry-de-Valleyfield
24468	Lachute
24480	Val-d'Or
24481	Amos
24485	Rouyn-Noranda
24505	Ottawa - Gatineau
24996	Québec - Outside of defined CMA Boundaries (MIZ)
24997	Québec - Outside of defined CMA Boundaries (MIZ)
24998	Québec - Outside of defined CMA Boundaries (MIZ)
24999	Québec - Outside of defined CMA Boundaries (MIZ)
35-1	Ontario - CMA not stated
35501	Cornwall
35502	Hawkesbury
35505	Ottawa - Gatineau
35512	Brockville
35515	Pembroke
35516	Petawawa
35521	Kingston

<b>Code</b>	<b>Place Name</b>
35522	Belleville
35527	Cobourg
35528	Port Hope
35529	Peterborough
35530	Kawartha Lakes
35531	Centre Wellington
35532	Oshawa
35533	Ingersoll
35535	Toronto
35537	Hamilton
35539	St. Catharines - Niagara
35541	Kitchener
35543	Brantford
35544	Woodstock
35546	Tillsonburg
35547	Norfolk
35550	Guelph
35553	Stratford
35555	London
35556	Chatham-Kent
35557	Leamington
35559	Windsor
35562	Sarnia
35566	Owen Sound
35568	Barrie
35569	Orillia
35571	Midland
35575	North Bay
35580	Greater Sudbury
35582	Elliot Lake
35584	Temiskaming Shores
35586	Timmins
35590	Sault Ste. Marie
35595	Thunder Bay
35598	Kenora
35996	Ontario - Outside of defined CMA Boundaries (MIZ)
35997	Ontario - Outside of defined CMA Boundaries (MIZ)
35998	Ontario - Outside of defined CMA Boundaries (MIZ)
35999	Ontario - Outside of defined CMA Boundaries (MIZ)
46-1	Manitoba - CMA not stated
46602	Winnipeg

<b>Code</b>	<b>Place Name</b>
46607	Portage la Prairie
46610	Brandon
46640	Thompson
46996	Manitoba - Outside of defined CMA Boundaries (MIZ)
46997	Manitoba - Outside of defined CMA Boundaries (MIZ)
46998	Manitoba - Outside of defined CMA Boundaries (MIZ)
46999	Manitoba - Outside of defined CMA Boundaries (MIZ)
47-1	Saskatchewan - CMA not stated
47705	Regina
47710	Yorkton
47715	Moose Jaw
47720	Swift Current
47725	Saskatoon
47735	North Battleford
47745	Prince Albert
47750	Estevan
47840	Lloydminster
47996	Saskatchewan - Outside of defined CMA Boundaries (MIZ)
47997	Saskatchewan - Outside of defined CMA Boundaries (MIZ)
47998	Saskatchewan - Outside of defined CMA Boundaries (MIZ)
47999	Saskatchewan - Outside of defined CMA Boundaries (MIZ)
48-1	Alberta - CMA not stated
48805	Medicine Hat
48806	Brooks
48810	Lethbridge
48820	Okotoks
48825	Calgary
48828	Canmore
48830	Red Deer
48833	Camrose
48835	Edmonton
48840	Lloydminster
48845	Cold Lake
48850	Grande Prairie
48860	Wood Buffalo
48865	Wetaskiwin
48996	Alberta - Outside of defined CMA Boundaries (MIZ)
48997	Alberta - Outside of defined CMA Boundaries (MIZ)
48998	Alberta - Outside of defined CMA Boundaries (MIZ)
48999	Alberta - Outside of defined CMA Boundaries (MIZ)
59-1	British Columbia - CMA not stated

<b>Code</b>	<b>Place Name</b>
59905	Cranbrook
59913	Penticton
59915	Kelowna
59918	Vernon
59920	Salmon Arm
59925	Kamloops
59930	Chilliwack
59932	Abbotsford
59933	Vancouver
59934	Squamish
59935	Victoria
59937	Duncan
59938	Nanaimo
59939	Parksville
59940	Port Alberni
59943	Courtenay
59944	Campbell River
59945	Powell River
59950	Williams Lake
59952	Quesnel
59955	Prince Rupert
59960	Kitimat
59965	Terrace
59970	Prince George
59975	Dawson Creek
59977	Fort St. John
59996	British Columbia - Outside of defined CMA Boundaries (MIZ)
59997	British Columbia - Outside of defined CMA Boundaries (MIZ)
59998	British Columbia - Outside of defined CMA Boundaries (MIZ)
59999	British Columbia - Outside of defined CMA Boundaries (MIZ)
60-1	Yukon - CMA not stated
60000	CMA not stated

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable destination\_cma

LAD: IPRMR | character

### Immigrant's level of education at landing

(1980 to present)

Definition: This is a derived variable for educational attainment at the time of landing. The variable identifies ranges for years of schooling when individuals do not have formal credentials and non-university and university degrees

where they are indicated at the time of landing. You may also want to consider the Immigrant's years of schooling at landing (IEDAN) variable.

The codes are:

- ' ' Level of education not stated
- '1' 0 to 9 years of schooling
- '2' 10 to 12 years of schooling
- '3' 13 years or more of schooling or has completed some university, without having obtained a degree/diploma/certificate
- '4' Has obtained a Trade Certificate
- '5' Has obtained a non-university diploma
- '6' Has obtained a Bachelor's degree
- '7' Has obtained a Master's degree
- '8' Has obtained a Doctorate

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable level\_of\_education. This was self-reported by immigrants from 1980-2011. Since 2011 values have been imputed.

LAD: IEDCD | character

### Immigrant's marital status at landing

(1980 to present)

Definition: Marital status at time of landing. For marital status information in other years, see the Marital status (MSTCO) or Individual flag (INDFL) variables.

The codes are:

- ' ' Marital Status not stated
- '0' Unknown
- '1' Single
- '2' Married
- '3' Widowed
- '4' Divorced
- '5' Separated
- '6' Common Law
- '7' Annulled Marriage

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable marital\_status\_rollup

LAD: STATM | character

**Immigrant's native language (or mother tongue)**

(1980 to present)

Definition: Specifies the code for the immigrant's primary or native language. Codes are as follows:

<b>Code</b>	<b>Language</b>
	Unknown (null)
0	Mother tongue not stated
1	English
2	French
3	Akkanon
4	Afghan
5	Aran
6	Belen
7	Bijaiya
8	Bambara
9	Bicol
10	Berber
11	Bontok
12	Concani
13	Shansai
14	Chiuchow
15	Chavacano
17	Foochow
18	Harara
19	Harary
20	Hainam
21	Hiligaynon
22	Ibibio
23	Foullah
24	Igorot
25	Illican
26	Kakwa
27	Kashmiri
28	Konkani
29	Hassanya
30	Javanese
31	Kirundi
32	Lengie
33	Luganda
34	Lugishu
35	Lutoro
36	Macena
37	Makonde



<b>Code</b>	<b>Language</b>
38	Mizo
39	Osal
40	Jolay
41	Pahari
42	Krio
43	Pampango
44	Lingala
45	Phuockien
46	Malagasy
47	Rukiga
48	Runyankole
49	Rutooro
50	Mende
51	Nzima
52	Sesotho
53	Aka
54	Tichiew
55	Sotho
56	Sukuma
57	Shan
59	Taichew
60	Teochew
61	Scoula
62	Toishan
63	Umbundu
64	Unama
65	Soussou
66	Visayan
67	Waray
68	Zshiluba
69	Zuganda
73	Hindko
82	Tiv
83	Pidgin
85	Azeri
87	Poular
88	Seychelles
89	Ada
90	Deaf-Mute
91	Fouki

**Code Language**

95	Akra
98	Croatian
99	Serbian
100	Yiddish
101	Russian
102	Armenian
103	Estonian
104	Latvian
105	Lithuanian
106	Ukrainian
107	Bulgarian
108	Romanian
109	Serbo-Croat
110	Slovene
111	Macedonian
112	Hungarian
113	Czech
114	Slovak
115	Polish
116	German
117	Dutch
118	Flemish
119	Albanian
120	Spanish
121	Catalan
122	Portuguese
123	Italian
124	Lebanese
125	Twi
126	Chowchau
128	Sindhi
129	Kikongo
130	Greek
131	Turkish
132	Busan
133	Mina
134	More
135	Dioula
136	Maligo
137	Mahou

<b>Code</b>	<b>Language</b>
138	Guerze
139	Lowma
140	Swedish
141	Finnish
142	Danish
143	Norwegian
150	Welsh
151	Gaelic
152	Breton
160	Bemba
161	Uigrigma
162	Tigrigna
165	Akan
166	Ewe
167	Fanti
168	Ga
169	Beni
170	Fulani
171	Ashanti
172	Mandingo
173	Wolof
174	Kankani
175	Soninke
176	Timini
177	Efik
178	Ishan
179	Seswi
180	Bissa
181	Fukinese
182	Hokkin
183	Cebuano
184	Iiongo
185	Kandahari
186	Kihavu
187	Mashi
188	Maltese
189	Tatshanese
190	Suesue
191	Kinyarwanda
192	Facilitator
193	Swazai

**Code Language**

194	Tari
195	Dari
196	Sechuan
197	Yiboe
199	Other European Languages
200	Hausa
201	Swahili
202	Bantu
203	Afrikaans
204	Other African Languages
205	Ibo
206	Xhosa
207	Yoruba
208	Zulu
209	Somali
210	Edo
211	Chaocho
212	Bini
213	Kiswahili
214	Shanghai
215	Hargar
216	Chakma
217	Sign Language (LSQ)
218	Oromo
219	Peul
220	Tsibula
221	Chiyao
222	Chichewa
223	Farsi
224	Malinke
225	Izi
226	Macua
228	Affar
229	Busango
230	Sango
231	Benin
232	Fang
233	Okpe
234	Uhrobo
235	Bisaya
250	Arabic

<b>Code</b>	<b>Language</b>
251	Persian
252	Kurdish
253	Hebrew
254	Amharic
255	Assyrian
256	Chaldean
257	Uzbek
259	Other Middle Eastern Languages
260	Baule
297	Tibetan
298	Hakka
299	Chinese
300	Cantonese
301	Mandarin
302	Other Chinese Dialects
303	Japanese
304	Indonesian
305	Korean
306	Vietnamese
307	Thai
308	Burmese
309	Tagalog
310	Malay
311	Khmer
312	Laotian
319	Other South East Asian Languages
320	Nepali
321	Hindi
322	Bengali
323	Malayalam
324	Punjabi
325	Urdu
326	Pashto
327	Tamil
328	Sinhalese
329	Other South Asian Languages
330	Gujarati
331	Kanarese
332	Marathi
333	Oriya
334	Telugu

**Code Language**

400	Creole
401	Other Western Hemisphere Indian Languages
402	Samoan
499	Other Languages (nes)
900	Kacchi

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable mother\_tongue

LAD: LNGMA | character

**Immigrant’s official languages ability indicator**

(1980 to present)

Definition: Identifies the immigrant’s self-reported knowledge of Canada’s official languages at immigration time. This differs markedly from the Language, English or French (LNGCO) variable which represents on an annual basis the language of the tax form and, since 1995, the preferred language for correspondence.

The codes are:

- ‘ ’ unknown / not reported
- ‘1’ English
- ‘2’ French
- ‘3’ English and French
- ‘4’ Neither

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable CAN\_LANG/ OFFICIAL\_LANGUAGE

LAD: LNGOF | character

**Immigrant’s special program code**

(1980 to present)

Definition: The code for the special program under which the permanent resident landed in Canada.

The codes are:

Code	Label
	Special program not stated
1	Convention Refugee Selected Abroad
2	National Interest Cases Applying in Canada not in Another Country
3	Cambodian Relatives Sponsored Or Nominated
4	Cambodian Refugees Evacuated By USA
5	Cambodian Refugees, Other
6	Vietnamese Relatives Sponsored or Nominated
7	Vietnamese Refugees Evacuated by USA
8	Vietnamese Refugees, Other
9	Indochinese Small Boat Escapees

<b>Code</b>	<b>Label</b>
10	Laotians in Thailand
11	Ugandan Expellees
12	Lebanese Special Movement
13	Angola or Mozambique Returnees
14	Oppressed Minority Chili Returnees
15	Special Chilean Movement
16	Lebanese Movement 1978
17	Project 45 Landing
18	Eastern European Self-Exiled Class
19	Latin American Designated Class
20	Argentine Political Prisoners
21	Thailand Overland Refugees
22	Hai Hong Program
23	Political Prisoners and Dissidents Program
24	Pagoda People from Vietnam Processed in Vienna
25	Cuban Movement
26	Displaced Haitians
27	Italian Earthquake Victims
28	Iranian Baha'is, Special Measures
29	Polish Family Movement
30	Foreign Household Domestics
31	Unaccompanied Minors, Indochinese
32	Oppressed Jews
33	Lebanese Special Movement 1982
34	Polish Detainee Program (Warsaw only)
35	Special Measures for Salvadorians
36	Chileans Pre-Visa
37	Iranian Nationals
38	Salvadorian Political Prisoners
39	Sri Lanka, Special Measures
40	Entrepreneurs
41	Entrepreneurs Provisionally Admitted
42	Guatemala, Political Prisoners and Oppressed Persons (PPOP) Class
43	Minister's Review Committee
44	Guatemala, Special Measures
45	Associate Entrepreneurs
46	Special Review Committee
47	Visiting Forces Act
48	Last Remaining Family Members
49	Indochinese Rescue at Sea
50	Family Business

<b>Code</b>	<b>Label</b>
51	Occupation Medical Doctor
52	Packaged Before Entry/CIC=Service Project
53	Assistance to Women at Risk
54	Free Trade Agreement
55	Kuwait (In Canada Only)
56	Manitoba, Operator
60	Hague Adoptions, Regulations
61	Ministerial Instructions 2010/07
70	Temporary Worker Spouse
80	Safe Third Country
100	Refugee not Documented
101	Convention Refugee Accepted in Canada Pursuant Favourable Decision
102	Adjustment of Status Program, Project 97
103	Cases Under Appeal in 1972, Project 80
104	Administrative Review (In Canada only)
105	Fast Track System
106	Refugees Landed Under Bill C55
107	Post Claim Review
108	Live In Caregiver Program
109	Balkan
110	Ex-Detainees (Bosnia)
111	A114(2) Application by a Refused Refugee Claimant
112	Refugees Landed Under Bill C86
113	General Agreement on Trade In Services
114	Ex-Yugoslavia Appeal, Government Assisted
115	Ex-Yugoslavia Appeal, Pilot (Government and Private Sponsor)
128	Sierra Leone, Blended Sponsorship Cases
129	Nunavut
130	Exotic Dancers
131	British Columbia
132	Alberta
133	Saskatchewan
134	Ontario
135	New Brunswick
136	Nova Scotia
137	Prince Edward Island
138	Newfoundland
139	Yukon
140	North West Territories
141	British Columbia Business Immigration Pilot Project
142	Kosovo



<b>Code</b>	<b>Label</b>
143	Operation Parasol
144	Fast-Track Kosovo Refugees
145	Kosovo Refugee Claimant Enforcement Process
146	Urgent Protection Program
147	Former Yugoslav Republic of Macedonia Evacuee
148	One Year Window of Opportunity
149	De-Facto Dependant
150	World Youth Day (WYD) Pilgrims Issued a Visitor Document
151	Vietnamese in the Philippines
152	Education Partner Program
153	Joint Directive For TSR Lifting Burundi
154	Joint Directive For TSR Lifting Liberia
155	Joint Directive For TSR Lifting Rwanda
156	AB-Spouses Long Haul Truck Drivers Open WP
157	Business Express Program
158	Worker Express Program
159	Low Skilled Spouse
160	Spouse/Dep of Returning Cdn/Pr
332	Refugee Clearance Dependant
333	Refugee Backlog Clearance 1989
334	WPG Private refugee spons. assistance program
335	Winnipeg Refugee Program
336	Winnipeg refugee Visa Office - Referred
337	Sponsored Spouse
338	Sponsored Dependant Child
339	Sponsored Parent/Grandparent
340	Group Proc Pilot Projet-Dadaab Somali Nairobi
341	Group Proc Pilot Proj-Dadaab Sudanese Nairobi
342	United Church Overseas Referral Project
343	General Blended Private Refugee Sponsorship
345	2005 Somali Kakuma GAR/RPG
346	2005 Somali Kakuma PSR/RPP
347	Myanmar Refugees in La Oon Camp, Thailand
349	Trafficking in Persons
350	Landings 91 Project
351	Regular 91 Landings
353	Low Skill Pilot Project
354	Seasonal Agricultural Workers Program
355	International Youth Program
356	Bhutanese Refugees in Nepal
357	Rohingyas

<b>Code</b>	<b>Label</b>
358	Petro Canada Oil Sands Project
359	Working-Age Dependent Of Provincial TFW
360	Stateless
361	Mexican Labour Mobility Pilot
362	Group of Employers
363	Haiti Special Measures
364	Granted Canadian Citizenship
365	Ministerial Instructions
366	Ministerial Instructions-2008/02
367	Quebec Special Measures
368	Emergency Live-in Caregiver Program Work Permit
401	Spouse not Sponsored as Member Family Class
402	Spouse, Common Law
403	Spouse, Same Sex
404	Dependent Child not Sponsored as Member Family Class
405	Parent/Grandparent not Sponsored as Member Family Class
406	Separation of Parents and Dependent Child Outside Family Class
407	Defacto Family Members
408	Prolonged Inability to Leave Canada has Led to Establishment
409	Personalized Risk
410	Refugees who Apply for Landing too Late
411	Family Violence
412	Former Canadian Citizens
413	Joint Procedures for Certain Algerians
499	Other Cases
500	Colombo Plan
501	Special Commonwealth African Aid Program
502	Independent French Speaking African States Program
503	Caribbean Commonwealth Countries and Territories Program
504	Other Commonwealth Countries and Territories Program
505	Latin America Technical Assistance Program
506	Commonwealth Scholarship and Fellowship Plan
550	Nova Scotia Special Project
551	Project Guardian Pakistan
560	Project Focus Afghanistan
570	CPC Applications Processed by a Canada Immigration Centre
599	Other Canadian International Development Agency (CIDA) Programs not Specified
700	Cost Recoverable Technical Assistance Program
701	Canadian Bureau for International Education
750	Cooperant
800	Software Pilot Project

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable special\_program

LAD: IPSPC I character

### Immigrant's years of schooling at landing

(1980 to present)

Definition: The number of years of formal schooling successfully completed at landing. (Maximum coded is 25 years). The variable Immigrant's level of education at landing (IEDCD) completes this one by listing the highest diploma obtained.

This variable is only defined for immigrants landing from 1980 to 2014. It is not available for the general LAD population.

Derived from: IMDB variable years\_of\_schooling. This was self-reported by immigrants from 1980-2011. Since 2011 values have been imputed.

LAD: IEDAN I

### Income after tax, total (ISD definition)

(1982 to 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.

Prior 1984, because the Quebec abatement was not available income after tax is total income excluding provincial and federal taxes.

Derived from: T1FF processing

LAD: AFTAX I, F, P, K

### Income after tax, including capital gains

(1982 to present)

Definition: This variable is calculated as the sum of values from Income After Tax (AFTAX) plus net capital gains (CLKGX).

Derived from: AFTAX and CLKGX

LAD: AFTIC I, F, P

### Income before tax, total (CRA definition)

(1982 to present)

Definition: the total income defined by the Canada Revenue Agency 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) 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. Prior to 1986, ALMI was included in Other income (OI\_).
- 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 (OI\_).
- From 1992 to present:
  - ▶ Net federal supplements (NFSL\_) Line 146
  - ▶ Social assistance payments (SASP) Line 145
  - ▶ Workers' compensation payments (WKCPY) Line 144
- From 2006 to present: Universal child care benefit (UCCB\_) Line 117

Also, from 1982 to 1992, Family Allowance received (FA\_\_\_\_) was included in the calculation of total income as defined by the Canada Revenue Agency, and from 1982 to 1987, Other allowable expenses (ALEXP) and Employment expense deduction (EMPLEX) were subtracted from total income as defined by the Canada Revenue Agency.

Derived from: Line 150 (1984 to present), Line 24 (1982 to 1983)

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

### Income before tax, total (ISD definition)

(1982 to 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 the Canada Revenue Agency's purpose. ISD 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 the Canada Revenue Agency's and ISD'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 ISD is the sum of the following income sources:

- From 1982 to 1987:
  - ▶ Other allowable expenses (ALEXP), Line 06 for 1982 to 1983 and Line 109 for 1984 to 1987.
  - ▶ Employment expense deduction (EMPLEX), Line 05 for 1982 to 1983 and Line 108 for 1984 to 1987.

- 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 to present, Line 464 from 1988 to 1990, Line 448 from 1984 to 1987, 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 to 1986; Provincial Family Allowance for Quebec.
    - 1982 to 1992; Federal Family Allowance for all provinces.
    - 1994 to present; Provincial Family Allowance for Quebec.
    - 1996 to present; Provincial family benefits for British Columbia.
    - 1997 to present; Provincial family benefits for Alberta and New Brunswick.
    - 1998 to present; Provincial family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories.
- From 1986 to present:
  - ▶ Alimony or maintenance income (ALMI\_), Line 128. Prior to 1986, ALMI was included in Other income (OI\_).
  - ▶ GST and FST credits (GHSTC) application on tax form for 1991 to present, Line 446 for 1988 to 1990 and Line 451 for 1986 to 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 (OI\_).
  - ▶ Registered retirement savings plan income of persons aged 65 and over (RRSPO) derived from registered retirement savings plan income (T4RSP), Line 129. If person's age is less than 65, this income has value zero.
- From 1992 to present, the three components of NTXI 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 to 1992, Line 450 from 1984 to 1987 and Line 78 from 1982 to 1983.
- From 1993 to present:
  - ▶ Child Tax Benefit (CTBI\_) from Child Tax Benefit File.
- From 1999 to present:
  - ▶ Indian exempt employment income (EXIND).
- From 2006: Universal child care benefit (UCCB\_) Line 117
- In 2007:
  - ▶ Working income tax benefit (WITB\_), (N)
- In 2015:
  - ▶ Children’s fitness tax credit (RCFTCC\_), (N)

Derived from: T1FF processing

LAD: XTIRC I, F, P, K

### **Income before tax, total (ISD definition), including capital gains**

(1982 to present)

Definition: This variable is calculated as the sum of values from income before tax, total (ISD definition) (XTIRC) plus net capital gains (CLKGX).

Derived from: XTIRC and CLKGX

LAD: XTIRC I, F, P

### **Indian exempt employment income**

(1999 to present)

Definition: Employment income for a Canadian Indian exempted from income tax according to the Indian Exemption for Employment Income Act.

The employer must fill out form TD-IN for a Canadian Indian if one of the following conditions are met:

- The employee and the employer reside on a reserve.
- The employee performs at least 90% of the employment duties on the reserve.
- The employee performs more than 50% of the employment duties on the reserve, and the employee or the employer resides on the reserve.
- The employee’s employment duties are connected to the employer’s non-commercial activities carried on exclusively for the benefit of Indians who, for the most part, reside on reserves; and the employer resides on a reserve; and the employer is:
  - ▶ An Indian band that has a reserve or a tribal council representing one or more Indian bands that have reserves; or
  - ▶ An Indian organization controlled by one or more such bands or tribal councils and is dedicated exclusively to the social, cultural, educational, or economic development of Indians who, for the most part, reside on reserves.

Derived from: TD-IN form (1999 to present)

LAD: EXIND I, P, F, K

### **Individual, description of**

(1982 to 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 an individual dies in a given year, his or her 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, K

### Interest and investment income

(1982 to present)

Definition: Interest and investment income is an 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 to present), Line 15 (1982 to 1983)

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

### Investment tax credit

(1991 to present)

Definition: You can claim an investment tax credit if you carry on a business and create one or more new child care spaces for children of your employees and other children.

You may be eligible for this credit if any of the following apply. You:

- bought certain new buildings, machinery, or equipment and they were used in certain areas of Canada in qualifying activities such as farming, fishing, logging, manufacturing, or processing;
- have unclaimed credits from the purchase of qualified property after 2001;
- have an amount shown in box 41 of your T3 slips;
- have an amount shown in box 107 or 128 of your T5013 or T5013A slips;
- have an amount shown in box 128 of your T101 slips;
- have a partnership statement that allocates to you an amount that qualifies for this credit;
- have an investment in a mining operation that allocates certain exploration expenditures to you; or
- employ an eligible apprentice in your business.

For investment tax credits earned in a year after 2005, the carry-forward period is 20 years. For more information, see Form T2038(IND), Investment Tax Credit (Individuals).

Derived from: Line 412 Schedule 1

LAD: INVTC I, F, P

**Labour-sponsored funds tax credit**

(1988 to present)

Definition: A taxfiler may claim this credit if they were the first registered holder to acquire or irrevocably subscribe to and pay an approved share of the capital stock of a prescribed labour-sponsored venture capital corporation (LSVCC). This credit is equivalent to 15% of the net cost the taxfiler paid for the shares to a maximum of \$750. The net cost is calculated as the amount the taxfiler paid for the shares minus any government assistance (other than federal or provincial tax credits) on the shares.

Derived from: Line 414 Schedule 1

LAD: LKTXC I, F, P

**Labour sponsored funds tax credit - net cost**

(1997 to present)

Definition: This variable measures the net cost to the tax filer of their contributions to a prescribed labour-sponsored venture capital corporation (LSVCC). Net cost is the amount a tax filer paid for their shares, minus any government assistance (other than federal or provincial tax credits) on the shares.

Derived from: Line 413 Schedule 1

LAD: LSTCN I, F, P

**LAD identification number**

(1982 to present)

Definition: This is a numeric variable identifying the individual in LAD, as unique.

In the LAD files, LIN is maintained in order to ensure that information for an individual can be linked across years.

Derived from: LAD processing, T1 tax form (1982 to present)

LAD: LIN\_\_ I, P

**Landing year**

(1980 to 2012)

Definition: Landing year is defined as the year in which the immigrant landed.

This variable exists for all LAD selected individuals. If they are not immigrants landed between 1980 and the present, the value will be missing or zero. It is therefore possible to identify all recent immigrants and compare them with the non-recent immigrants (this population includes the Canadian-born, the immigrants landed in other years and all non permanent residents).

Derived from: IMDB variable LNDYR

REG: LNDYR I

**Language, English or French**

(1982 to present)

Definition: The official language code, either 'E': English or 'F': French.

Prior to 1995, it is language of the form that the taxfiler submits. It is not necessarily a good indicator of language spoken by the taxfiler.

From 1995 to present, it is language of correspondence requested by the taxfiler.

Derived from: Canada Revenue Agency Processing of T1 Tax Form

LAD: LNGCO I, P character



**Limited partnership income, net**

(1988 to 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 or 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. This variable is included in TIRC\_ and XTIRC from 1988 to the 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.

Derived from: Line 122 (1988 to present)

LAD: LTPI\_ I, F, P

**Limited partnership losses of other years**

(1991 to present)

Definition: If the taxfiler had limited partnership losses in previous years which they have not already deducted, they may be able to claim part of these losses this year. The taxfiler can carry forward limited partnership losses indefinitely. If the taxfiler claims these losses, they must attach to their paper return a statement showing a breakdown of their total losses, the year of each loss, and the amounts deducted in previous years.

Derived from: Line 251 T1

LAD: LTPLP I, F, P

**Low income status (ISD total income after tax)**

(1982 to present)

Definition: The Low income status flag identifies low income individuals and families according to the low income measure (LIM). The LIM is one-half of the adjusted median family income after tax, where 'adjusted' indicates a consideration of family size. The ISD definition of total after-tax income (AFTAX) is used to establish this LIM threshold.

Derived from: LAD Processing (1982 to present)

LAD: LIMAT I

**Low income status (ISD total income before tax)**

(1982 to present)

Definition: The Low income status flag identifies low income individuals and families according to the low income measure (LIM). The LIM is one-half of the adjusted median family income, where 'adjusted' indicates a consideration of family size. The ISD definition of total income (XTIRC) is used to establish this LIM threshold.

Derived from: LAD processing (1982 to present)

LAD: LIMXT I

**Main principal industry sub-sector of employers**

(2000 to present)

Definition: This codes the main sub-sector of paid employment activity for the individual according to 3-digit North-American Industry Classification System (NAICS) of the employers. The data is derived from a linkage between the T4 slips issued for the individual and Statistics Canada's Business Register. For a business with operations in several industrial sub-sectors, the principal sub-sector is chosen (this may not be the sector of activity of the individual). The employment earnings associated with each T4 slip are aggregated by 3-digit NAICS and the two top sub-sectors of paid-employment are stored in Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2). A count of the different industries appearing on at least one slip for the individual shows up in Principal industry sub-sectors of employers, number of (NAICC). The T4 slips issued to individual, number of (T4CNT) variable is also available. The code 'NNN' represents people not associated to a T4 slip and 'UUU' means missing NAICS information for the business.

A complete list of the North American Industry Classification System (NAICS) is available on the Statistics Canada website [www.statcan.gc.ca](http://www.statcan.gc.ca).

NAICS 2-digit codes:

NAICS	Description
11	Agriculture, Forestry, Fishing and Hunting
21	Mining and Oil and Gas Extraction
22	Utilities
23	Construction
31 to 33	Manufacturing
41	Wholesale Trade
44 to 45	Retail Trade
48 to 49	Transportation and Warehousing
51	Information and Cultural Industries
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support, Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment and Recreation
72	Accommodation and Food Services
81	Other Services (except Public Administration)
91	Public Administration

Derived from: T4 slips and Business Register

LAD: NAIC1 | character

### Manitoba 55 PLUS program

(2013 to present)

Definition: The 55 PLUS Program, a Manitoba Income Supplement, provides quarterly benefits to lower-income Manitobans who are 55 years of age and over, and whose incomes are within certain levels. Your net income from the previous tax year is used to determine if you are eligible.

Derived from: T1FF Processing

LAD: MAN55\_ | I, F, P

### Manitoba advance tuition fee income tax rebate

(2010 to present)

Definition: You may claim this advance if you were a resident of Manitoba at the end of the year and you have eligible tuition fees relating to a school term that ended after November 30. The amount of the advance you can claim on line 48 is 5% of your eligible tuition fees or \$250, whichever is less. The lifetime maximum claim for this advance is \$5,000.

Eligible tuition fees are tuition fees for which you can claim the federal tuition amount on line 320 of the federal Schedule 11. Tuition fees are eligible for this advance even if you transferred an amount to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or

grandparent. You cannot claim the advance tuition fee income tax rebate if you claimed the tuition fee income tax rebate on line 65 of Form MB428.

Derived from: Line 48 Form MB479

LAD: MBATFTCC\_ I, F, P

### **Manitoba community enterprise development tax credit (refundable)**

(2014 to present)

Definition: You can claim the Manitoba community enterprise development tax credit (refundable) for eligible investments you made in community enterprise development projects from June 12 to December 31 (maximum \$27,000 in 2014).

Derived from: Line 73 MB479 XVAR

LAD: CEDTCRMB\_ I, F, P

### **Manitoba fertility treatment tax credit**

(2010 to present)

Definition: You may claim this tax credit if you were a resident of Manitoba at the end of the year and you or your spouse or common-law partner incurred the eligible medical expenses for fertility treatment after September 30 and paid the same year.

Eligible medical expenses for fertility treatment are expenses that you can claim as medical expenses on line 330 of your federal Schedule 1. These expenses must be paid for infertility treatment services to a fertility clinic in Manitoba. Medications prescribed in relation to this treatment are also eligible. If you have a spouse or common-law partner, only one of you may claim this credit. The amount of the credit you can claim on line 50 is 40% of expenses or \$8,000, whichever is less.

Derived from: Line 50 Form MB479

LAD: MBFRTTCC\_ I, F, P

### **Marital status**

(1982 to 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 to present)

LAD: MSTCO I character

**Market income**

(1982 to 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 (RRSPO)
- Rental income, net (RNET\_)
- Self-employment, net income (SEI\_\_)
- Indian exempt employment income (EXIND)

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

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

LAD: MKINC I, F, P, K

**Market income, including capital gains**

(1982 to present)

Definition: This variable is calculated as the sum of values from market income (MKINC) plus net capital gains (CLKGX).

Derived from: MKINC and CLKGX

LAD: MKIIC I, F, P

**Master categorization of immigrant categories**

(1980 to 2013)

Definition: This field is a 'Master categorization' of immigrant categories which allows the user to group IMDB data by custom categories. In layperson's terms, the computer program constructs the categories by translating 'old Act' categories to 'new Act' ones and distinguishing between immigrants whose applications were processed abroad or in Canada, whether or not they fall under 'Special Programs' and whether they are Principle Applicants or not. This 'Master Categorization' serves as the basis for grouping specific categories into broader groupings, e.g., all applications processed abroad versus processed inland and immigrants processed through 'Special Programs'.

- The first three characters represent code for the immigrant's category of immigration as defined in the Immigration Act.
- The fourth character is 1 for those who had their VISA issued abroad and 0 for those who had their VISA issued inland.
- The fifth character is 1 if the immigrant was not processed through a special program and 0 if the immigrant was processed through a special program.

- The sixth character indicates family status, values are:
  1. if the immigrant is the principle applicant;
  2. if the immigrant is a spouse;
  3. if the immigrant is a dependant (excluding those processed as a result regulation J88 since June 1991);
  4. if the immigrant is a dependent (including only those processed as a result of regulation J88 since 1991);
  5. definition still to be provided by CIC; and
  6. unknown family status.

CATIM Immigration Act categories (first 3 digits of the 6 digit codes) are listed below. Old immigration act categories (CATEG) are included as a reference where applicable.

CATIM	CATEG	Description
10	71	Spouse and accompanying unmarried children under 21 years of age;
11	72	Fiancé(e) and accompanying unmarried children under 21 years of age;
12	73,76	Unmarried son or daughter under 21 years of age;
14	75	Orphaned brother, sister, nephew, niece, or grandchild under 18 years of age and unmarried;
15	77	Child under 13 years of age to be adopted;
16	78	Relative regardless of age or relationship and accompanying dependants where sponsor has no relatives in Canada or who can be sponsored, as listed in 3(1)(a) to 3(1)(g) on the Regulations;
17		Before December 1991; parent of Canadian citizen sponsor and accompanying dependants;
18		Since December 1991, child adopted by a Canadian citizen or permanent resident;
19		Family Relationships - Humanitarian and Compassionate
20		Convention Refugee selected under the Ongoing Refugee Program (See IS 3.07 (3));
21		Convention Refugee selected under a Family Class Sponsorship (IMM 1-09 taken);
22		Convention Refugee selected under the Refugee Sponsorship System pursuant to a sponsorship by a group or organization in Canada (See IS 310766);
23		Convention refugee: Self supporting, government assistance not required;
24		Convention Refugee: Special needs case selected under joint assistance
25		Member of Designated Class selected under the selection criteria established for that class (See IS 3.10);
26		Member of Designated Class selected under a Family Class Sponsorship;
27		Member of a Designated Class selected under the Refugee Sponsorship System pursuant to a sponsorship by a group or organization in Canada (See IS 3.07(6));
28		Self supporting, government assistance not required;
29		Member of a Designated Class selected under the Handicap Refugee Program (See IS 3.07(4)); Since May 1987, DC5 category group member of Designated Class selected under a Disabled or Special Need Program.
30		Up to November 1991, immigrant who is retired and does not intend to seek or accept employment and dependants;
31		Government Assistance required
32		Sponsored by group of five or corp. for 12 months
33		Self supporting, govt assistance not required
34		Special needs case selected under joint asst special program
35		Member of deferred rem order class and dependent residing in Canada
36		Dependent member of deferred rem order class residing abroad
37		Sponsored by group or corporation for 12-24 months

CATIM	CATEG	Description
40	83	Brother/sister and accompanying dependants;
41	84	Up to July 1993, grandparent and accompanying dependants;
42		Up to October 1993, parent and accompanying dependants;
43	81,82	Up to October 1991, son/daughter and accompanying dependant;
44		Up to July 1993, unmarried nephew/niece under 21 years of age;
45	85	Up to July 1993, nephew/niece 21 years of age or over, married aunt/uncle, grandson/granddaughter and accompanying dependants.
46		Since August 1993, AR7 - Other Assisted Relative
47		Sponsored by group of five or corp. for 12 months
48		Self supporting, Govt assistance not required
49		Sponsored by group or corp. for 12-24 months
50	64 to 66, 68	Entrepreneur as defined in Section 2(1) of the Regulations and dependants;
51		Entrepreneur - Provincial sponsor;
52		Needs case selected under joint assistance spo/excep basis
54		Since August 1993, dependant of a CR8 refugee claimant who resides in Canada.
55		Since August 1993, dependant of a CR8 refugee claimant who resides abroad.
56		Self-Employed immigrants as defined in Section 2(1) of the Regulations and dependants;
57		Self-Employed - Provincial Sponsor (deleted)
60	61 to 63, 67	Other independent immigrant not elsewhere describe and dependants;
61		Up to July 1993, independent applicant who has relatives in Canada.
62		Immediate family of independent immigrant.
63		Immediate family following independent immigrants
64		Entrepreneur or retired immigrant
65		Immediate family entrepreneur or retired immigrant
66		Immediate family following entrepreneur or retired immigrant.
67		Provincial nominee processed abroad
71		Husband or wife
72		Fiancé(e) and accompanying unmarried children under 21.
73		Unmarried son or daughter under 21.
74		Parent, grandparent over 60, or incapacitated or widowed if under plus immediate family.
75		Orphaned nephews, nieces, grandchildren, brothers or other under age 18.
76		Unmarried adopted children, under 21 who were adopted under age 18.
77		Abandoned children or orphans under age 13 to be adopted.
78		Relatives and accompanying immediate family of that person other than those in 31(1)(c) to 31(1)(f) inc.
79		Investor
80		Sponsored by group or corp. for 12-24 months
81		Son, daughter over 21 and accompanying family.
82		Married son, daughter under 21 & accompanying immediate family.
83		Brother & sisters & accompanying immediate family.
84		Parent and grandparent under 60 and accompanying immediate family.
85		Nephew, niece, uncle, aunt, grandchild and accompanying immediate family.

CATIM	CATEG	Description
86		Before May 1987, spouse who was previously selected and is in receipt of adjustment assistance; From May 1987 to December 1991, convention refugee who is a dependent of a refugee sponsor who is in receipt of AAP or otherwise unable to provide for the dependent(s) upon arrival in Canada without additional public funding. (See also IE 6.11(6))
87		Before May 1987, spouse and dependent children who was previously selected as a member of a Designated Class and is in receipt of adjustment assistance. Since May 1987 to November 1991, DC 6 category group members of Designated class who is dependant of a refugee sponsor who is in receipt of AAP or otherwise unable to provide for the dependent(s) upon arrival in Canada without additional public funding. (See also IE 6.11(6));
88		From November 1989 to November 1991, dependent children living outside of Canada of sponsors who have been recognized as refugees according to the definition in the convention on refugee status;
89		Since May 1990, convention Refugees as a result of a full CRDD.
90		Investors in private business or commercial venture, individual applicant;
91		Investors in private business or commercial venture - multiple applicants;
92		Investors in privately administered investments syndicate;
93		Investors in Government administered capital venture funds.
94		Since May 1990, refugee Claimants; designated Class; backlog Claimants.
95		From May to August 1993, dependant(s) of Convention Refugees
96		Since August 1993, member of the live-in caregivers in Canada class and dependants in Canada.
97		Since August 1993, dependant residing abroad of a member of the live-in-caregivers in Canada class.
98		Since August 1993, post-determination refugee claimants in Canada class and dependents in Canada
99		Since August 1993, dependant of a member of the post-determination refugee claimant in Canada class
110		Simple Adoption
111		Guardianship
112		Common Law Partner
113		De facto
114		Conjugal Partner
120		Convention Refugee Abroad sponsored by SAH
121		Convention Refugee Abroad with Community Sponsorship
122		Convention Refugee Abroad sponsored by Group of five
130		Source Country sponsored by SAH
131		Source Country with a Community Sponsorship
132		Source Country sponsored by Group of five
140		Country of Asylum sponsored by SAH
141		Country of Asylum with a Community Sponsorship
142		Country of Asylum Sponsored by Group of Five
150		Humanitarian and Compassionate Case
151		Public Policy
152		Sponsored H & C Application outside the Family Class
		Unknown (NULL)

This variable is only defined for immigrants landing from 1980 to 2013. It is not available for the general LAD population.

Derived from: IMDB variable MAST\_CAT

LAD: CATIM | character

**Medical expenses adjustment**

(1997 to present)

Definition: This represents the total of all allowable amounts for each dependant. The part of eligible medical expenses a tax filer or their spouse or common-law partner paid for the following persons who depended on the tax filer for support:

- tax filer or their spouse's or common-law partner's children born in 1996 or earlier or grandchildren; and
- tax filer or their spouse's or common-law partner's parents, grandparents, brothers, sisters, aunts, uncles, nieces, or nephews who were residents of Canada at any time in the year.

Derived from: Line 331 Schedule 1

LAD: MEDAJ I, F, P

**Medical expenses, calculated**

(1984 to present)

Definition: A taxfiler can claim calculated medical expenses as a deduction, as long as 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 or her income, such as a benefit shown on a T4 slip, and if the taxfiler did not deduct the reimbursement anywhere else on the tax return.

Derived from: Line 332 (1988 to present), Line 242 (1984 to 1987)

LAD: MDEXC I, F, P

**Minimum tax carryover**

(2001 to present)

Definition: If a taxfiler paid minimum tax on any of their 2005 to 2011 returns but they do not have to pay minimum tax for 2012, they may be able to claim credits against their taxes for 2012 for all or part of the minimum tax they paid in those years. To calculate their claim, a taxfiler must complete the applicable parts of Form T691, Alternative Minimum Tax.

Derived from: Line 427 T1

LAD: MINTX I, F, P

**Moving expenses deduction**

(1986 to 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 to present), Line 222 (1986 to 1987)

LAD: MVEXP I, F, P

**Net capital gain or loss from bonds, debentures, promissory notes, and other similar properties**

(2009 to present)

Definition: This variable measures the net capital gain/loss from the disposition of bonds, debentures, promissory notes, and other similar properties.

Derived from: Line 153 Schedule 3

LAD: KGLOF I, F, P

**Net capital gain or loss from other mortgage foreclosures and conditional sales repossessions**

(2010 to present)

Definition: This variable measures the net capital gain/loss from the disposition of other mortgage foreclosures and conditional sales repossessions.



Derived from: Line 155 Schedule 3

LAD: KGLFRMCLOS\_ I, F, P

### **Net capital gain/loss from the disposition of real estate, depreciable property and other property** (1994 to present)

Definition: This variable provides the net amount of proceeds from the disposition of any real estate, depreciable property or other properties in the tax year.

Derived from: Line 138, Schedule 3

LAD: KGLPF\_ I, F, P

### **Net capital gain or loss on mortgage foreclosures and conditional sales repossessions of qualified farm property and qualified fishing property** (2009 to present)

Definition: This variable measures the net capital gain/loss from the qualified disposition of other mortgage foreclosures and conditional sales repossessions. This variable falls within the category on Schedule 3 referring to qualified farm property and qualified fishing property.

Derived from: Line 124 Schedule 3

LAD: KGLFM I, F, P

### **Net capital losses of other years** (1983 to present)

Definition: Within certain limits, you can deduct your net capital losses of previous years that you have not already claimed. Your available losses are shown on your notice of assessment or notice of reassessment. You probably will have to adjust any losses you incurred after 1987 and before 2001.

Derived from: Line 253 Form T1

LAD: KLPYC I, F, P

### **Net eligible dividends** (2006 to present)

Definition: Taxable amount of eligible dividends,  $DIVTE = (DIVTX - DIVTO)$ . See also variables  $DIVTX$  and  $DIVTO$ .

Derived from: T1FF Processing

LAD: DIVTE I, F, P

### **Net federal supplements** (1992 to present)

Definition: Net federal supplements are the combination of Guaranteed Income Supplement, Allowance for the Survivor, 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.

The Canada Revenue Agency 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 the Canada Revenue Agency. 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

LAD: NFSL\_ I, F, P

## Net foreign business income received

(2012 to present)

Definition: This variable measures the total net amount of foreign business income received, as claimed by the client. The variable represents the net amount by which the business income a taxfiler earned in a foreign country is greater than the business losses the taxfiler incurred in that country.

Derived from: Line 439 Form T2209

LAD: FGNBITC\_ I, F, P

## Net foreign non-business income received

(1997 to present)

Definition: Net amount a tax filer calculates when the non-business income they earned in a foreign country is more than the non-business losses they incurred in that country.

Consult Form T2209 for more information.

Derived from: Line 433 Form T2209

LAD: FGNI I, F, P

## Net income

(1982 to present)

Definition: Net income is the taxfiler's total income (Canada Revenue Agency definition, TIRC\_) less deductions and social benefits repayments (RSBCL).

Social benefits repayments (RSBCL) consists of:

- Employment insurance repayment (1982 to present)
- Net federal supplements repayment (1993 to present)
- Old Age Security pension repayment calculated (1989 to present)
- Family Allowance repayment (1989 to 1992)

Total deductions from total income (not available on LAD) consists of:

- Registered pension plan contributions (T4RP, 1986 to present)
- RRSP contributions (RRSPC, 1982 to present)
- Union, professional and other dues (DUES, 1982 to present)
- Child care expense deduction (CCEXD, 1982 to present)
- Attendant care expenses (ACEXP, 1989 to 1991, not available on LAD)
- Allowable business investment losses (KLCBCL, not available on LAD)
- Moving expenses deduction (MVEXP, 1986 to present)
- Alimony or separation allowance payments (ALMDM, 1986 to 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)
- Deduction for PPIP premiums on self-employment income (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 to present)
- CPP/QPP contributions through self-employment (CLCPP, 1982 to present)

- Employment insurance premiums (T4EIC, 1982 to present)
- Registered pension plan contributions (T4RP, 1986 to present)
- RRSP premiums (RRSPPCL, not available on LAD)
- Registered home ownership savings plan contributions (RHOSP, 1982 to 1984, not available on LAD)
- Union, professional and other dues (DUES, 1982 to present)
- Tuition fees for self (TUTDN, 1982 to present)
- Child care expense deductions (CCEXD, 1982 to present)
- Allowable business investment losses (KLCBCL, not available on LAD)
- Moving expenses (MVEXP, 1986 to 1991)
- Alimony or support income (ALMI, 1986 to present)
- Carrying charges and interest expenses (CYCGINV, not available on LAD from 1986 to 1991)
- Indexed security investment plan – allowable capital losses (1984 to 1985)
- Other deductions (ODN, not available on LAD)

Derived from: Line 236 (1988 to present), Line 224 (1984 to 1987), Line 41 (1982 to 1983)

LAD: NETIC I, F, P, K

### **Newfoundland volunteer firefighter tax credit**

(2011 to present)

Definition: A filer can claim an amount of \$3,000 for this non-refundable tax credit. The following conditions must be met:

- Filer was a volunteer firefighter during the year
- Filer completed at least 200 hours of eligible volunteer firefighting services with one or more fire departments in the year.

If a filer provided services to the same fire department, other than as a volunteer, for the same or similar duties, he or she cannot include any hours related to that department in determining if the 200 hours threshold is met.

Derived from: Line 5830 of form NL428, see also Line 362, Schedule 1

LAD: NRNLFIREC\_ I, F, P

### **Non-capital losses of other years**

(1984 to present)

Definition: In 2015, enter the amount of the unapplied non-capital losses you reported on your 2004 to 2014 returns that you want to apply. For non-capital losses incurred in tax years ending after March 22, 2004, and before 2006, the loss carry-forward period is 10 years. For non-capital losses incurred in tax years after 2005, the loss carry-forward period is 20 years.

Also, enter any unapplied farming and fishing losses you reported on your 2001 to 2014 returns that you want to apply in 2015. Your available losses are shown on your notice of assessment or notice of reassessment for 2014. There are restrictions on the amount of certain farm losses that you can deduct each year.

Derived from: Line 252 Form T1

LAD: NKLPY I, F, P

### **Non-refundable tax credit, calculated**

(1988 to 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\_)
- Amounts for infirm dependants 18 years of age or older (ADPER, not in LAD)
- Basic personal amount
- Canada or Quebec Pension Plan contributions through employment (CQPPD)
- 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
- Medical expenses (MDEXC)
- Pension income amount (PENDC)
- Tuition amount for self (TUTDN)
- Tuition fees and education amount transferred from children (EDUDF)
- Employment insurance premiums (T4EIC)
- Provincial Parental Insurance Plan premiums paid (PPIP\_)
- PPIP premiums payable on employment income (PPIPE)
- PPIP premiums payable on self-employment income (PPIPSE)
- Canada Employment Amount (CEA\_\_)
- Public transit passes amount (PTPA\_)

Derived from: Line 350 (1988 to present)

LAD: NNRCC I, F, P, K

### Non-refundable tax credits

(1982 to present)

Definition: Non-refundable tax credits are the sum of the following variables:

- Age amount (AXMP\_)
- Amounts for infirm dependants 18 years of age or older (ADPER, not in LAD)
- Basic personal amount (BPXMP)
- Canada or Quebec Pension Plan contributions through employment (CQPPD)
- 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
- Spousal amount (MXMP\_)
- Medical expenses (MDEXC)
- Pension income amount (PENDC)
- Tuition amount for self (TUTDN)
- Tuition fees and education amount transferred from children (EDUDF)
- Amount for an eligible dependant (not in LAD)
- Employment insurance premiums (T4EIC)
- Provincial Parental Insurance Plan premiums paid (PPIP\_)
- PPIP premiums payable on employment income (PPIPE)
- PPIP premiums payable on self-employment income (PPIPSE)
- Canada Employment Amount (CEA\_\_)
- Public transit passes amount (PTPA\_)
- Adoption expenses (ADEXP)

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 to present), LAD processing (1982 to 1987)

LAD: TOTNO I, F, P

## Non-taxable income

(1986 to 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 to be dependent of him/her. The Canada Revenue Agency 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 to present), Line 549 Schedule 7 (1988 to 1991),  
Line 549 Schedule 10 (1986 to 1987)

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

**Non-taxable portion of capital gains on gifts of certain capital**

(2009 to present)

Definition: This variable represents the non-taxable calculated amount for the adjusted capital gains on certain capital property.

Derived from: Form T1170

LAD: GFTP\_ I, F, P

**Northern Ontario energy credit**

(2010 to present)

Definition: The Northern Ontario Energy Credit (NOEC) is designed to help low- to middle-income Northern Ontario residents with their energy costs. Northern Ontario means the districts of Algoma, Cochrane, Kenora, Manitoulin, Nipissing, Parry Sound, Rainy River, Sudbury (including the City of Greater Sudbury), Thunder Bay, or Timiskaming.

You may be eligible for the credit if:

- you were a resident of Northern Ontario on December 31, and one of the following conditions applies:
  - ▶ you will be 18 years of age or older before June 1;
  - ▶ you had a spouse or common-law partner on December 31; or
  - ▶ you live with your child at the beginning of a payment month; and
- at least one of the following conditions applies:
  - ▶ rent or property tax on your principal residence was paid by or for you,
  - ▶ you lived on a reserve in Ontario and home energy costs (e.g., electricity, heat) were paid by or for you for your principal residence on the reserve; or
  - ▶ you lived in a public long term care home in Ontario and an amount for accommodation was paid by or for you.

The annual maximum credit for 2010 is \$130 for a single person, 18 years of age and older, and \$200 for couples and single parents. Starting in the summer of 2011, the credit amounts will be increased to reflect inflation.

Derived from: Line 6119 Form ONBEN

LAD: ONNOEC\_ I, F, P

**Northern Ontario energy credit, tax filer applied for the**

(2010 to present)

Definition: This variable indicates that the filer applied for the Northern Ontario Energy Credit (NOEC) for the following tax year.

A value of zero (0) indicates the filer did not apply. A value of one (1) indicates the filer did apply. See also variable ONNOEC\_.

Derived from: Line 6119 Form ONBEN

LAD: ONNOECIND\_ I, F, P

**Northern resident's deduction calculated**

(1987 to present)

Definition: There are two special deductions for residents of northern areas; these are:

- a. employees only may claim deductions for certain travel benefits provided by an employer; and
- b. all individuals, whether or not employees, resident in the specified areas may claim certain deductions in respect of their housing costs.

These special deductions are available only to individuals who resided in a "prescribed area" or a "prescribed zone" throughout a six-month period commencing or ending in the taxation year for which a return is being filed.

There are two sets of geographical areas which entitle residents to these special deductions. Residents of the “northern zone” are entitled to the full deduction described below. Residents of an “intermediate zone” are entitled to half the deduction otherwise calculated. The northern zone includes all of Labrador, Nunavut, the Yukon and Northwest Territories, and certain areas of each province except Nova Scotia, Newfoundland (except for Labrador), New Brunswick and Prince Edward Island. There are similarly intermediate zones in each province except the four Atlantic provinces (except Sable Island in Nova Scotia, which is an intermediate zone).

Derived from: Line 255

LAD: NRDN\_ I, F, P

### Northwest Territories, cost of living tax credit

(2011 to present)

Definition: A tax filer may request the basic tax credit and a supplementary cost of living credit if he or she resided in the Northwest Territories at the end of the year and met certain conditions. If the credit amount exceeds tax payable, the filer will be entitled to a refund.

Derived from: Line 6251, provincial tax credit forms NT479

LAD: NTCL\_ I, F, P

### Northwest Territories First Nations community resident code

(2013 to present)

Definition: A tax filer residing in the Northwest Territories within a Tâichô community or on Tâichô lands, must indicate in which of the following five communities they reside for tax administration agreement purposes. The codes below indicate in which Tliche First Nations Community in the Northwest Territories the tax filer resided on December 31 of the tax year.

Valid Values Are:

- 0 N/A
- 1 Behchoko (Rae-Edzo)
- 2 Whati (Lac La Martre)
- 3 Gameti (Rae Lakes)
- 4 Wekweeti (Snare Lake)
- 5 Taicho Lands

Derived from: Personal Information Section of Canada Revenue Agency T1 tax form

LAD: FNNWTCCD I, F, P

### Nova Scotia affordable living tax credit

(2010 to present)

Definition: The Nova Scotia Affordable Living Tax Credit (NSALTC) is a non-taxable quarterly payment to make life more affordable for low- and modest-income individuals and families. To get this payment, you (or your spouse or common-law partner) should apply for the GST/HST credit on page 1 of your (or your spouse's or common-law partner's) tax return. This benefit will be combined with the federal GST/HST credit. The information you give on your return(s) will determine your NSALTC amount starting in July.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

LAD: NSALTC\_ I, F, P

**Nova Scotia poverty reduction tax credit**

(2010 to present)

Definition: Starting in July 2010 there is a credit to assist low-income residents of Nova Scotia in receipt of social assistance called the Poverty Reduction Credit. The maximum credit is \$200.00. You can claim this tax reduction if you were a resident of Nova Scotia on December 31, and the following conditions applied to you:

- your family net income is \$12,000 or less
- you are in receipt of Social Assistance.

Derived from: T1FF processing

LAD: NSPRTC\_ I, F, P

**Nova Scotia volunteer firefighters and ground search and rescue tax credit**

(2010 to present)

Definition: You can claim this credit if you meet all of the following conditions:

- you were a resident of Nova Scotia on December 31;
- you were a volunteer firefighter or a ground search and rescue volunteer for a minimum of six months during the period of January 1 to December 31;
- you did not receive salary, wages, or compensation, other than reasonable reimbursement or allowance for expenses; and
- for a volunteer firefighter, you were listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

If you qualify for this credit, enter \$500 on line 84 of Form NS428.

Derived from: Line 84/ 6228 Form NS428

LAD: NSPTXC\_ I, F, P

**Nova Scotia volunteer firefighters and ground search and rescue tax credit (as calculated by CRA)**

(2011 to present)

Definition: A tax filer can claim this credit if he or she meets all of the following conditions:

- was a resident of Nova Scotia on December 31;
- was a volunteer firefighter or a ground search and rescue volunteer for a minimum of six months during the period of January 1 to December 31;
- did not receive salary, wages, or compensation, other than reasonable reimbursement or allowance for expenses; and
- for a volunteer firefighter was listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

If the tax filer qualifies for this credit, enter \$500 on line 84 of Form NS428.

Derived from: Line 6228 Form NS428

LAD: NSFIREC\_ I, F, P

**Number of children for whom the taxfiler claimed the family caregiver amount**

(2012 to present)

Definition: This variable provides the number of children for whom the taxfiler claimed the family caregiver amount. The Family caregiver amount is an additional tax credit amount. If the taxfiler has a dependant with an impairment in physical or mental functions, they are eligible for an additional amount in the calculation of certain non-refundable tax credits. In 2012 the maximum amount was \$2,000.

Derived from: Line 352 Schedule 1



LAD: CHCARGIV\_ I, F, P

**Number of members with a SIN**

(1982 to present)

Definition: This variable is a count of the number of individuals within a family (file type = F) or a couple (file type = P) 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 (couple) being represented in the LAD is proportional to the number of individuals within the family (couple) that have a SIN. The greater the numbers of people within a family (couple) that have a SIN, the greater the probability this family (couple) will be selected. In addition to increasing the probability of being selected, families or couples 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 or couples into a sample. Please see LAD staff regarding the methods of equalizing the representation of families (couples) within a sample.

Derived from: T1FF processing and personal information section, T1 tax form (1982 to present)

LAD: NWSIN P F

**Nunavut, cost of living tax credit**

(2008 to present)

Definition: A taxfiler may request the basic tax credit and a supplementary cost of living credit if he or she resided in Nunavut at the end of the year and met certain conditions. If the credit amount exceeds tax payable, the filer will be entitled to a refund.

Derived from: Line 6390, provincial tax credit forms NU479

LAD: NUCL\_ I, F, P

**Nunavut, volunteer firefighter tax credit**

(2008 to present)

Definition: A person can claim this credit if he or she was a resident of Nunavut at the end of the tax year, was a volunteer firefighter for a minimum of six months during the tax year, completed a minimum of 200 hours of community service (that included training), did not receive salary, wages or compensation, other than reasonable reimbursement or allowance for expenses, and was listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

Derived from: Line 6229, provincial tax credit forms NU479

LAD: NUFIR I, F, P

**Nunavut, volunteer firefighter tax credit (as calculated by CRA)**

(2011 to present)

Definition: The tax credit amount as calculated by the CRA system (see also NUFIR). A person can claim this credit if he or she was a resident of Nunavut at the end of the tax year, was a volunteer firefighter for a minimum of six months during the tax year, completed a minimum of 200 hours of community service (that included training), did not receive salary, wages or compensation, other than reasonable reimbursement or allowance for expenses, and was listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

Derived from: Line 6229 of form NU428

LAD: NUFIREC\_ I, F, P

**Old age security pension**

(1982 to 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 to present), Line 09 (1982 to 1983)

LAD: OASP\_ I, F, P

**Old age repayment, calculated**

(1989 to 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, \$53,215 from 1992 to 1999, \$53,960 in 2000, \$55,309 in 2001, \$56,968 in 2002, \$57,879 in 2003, \$59,790 in 2004, \$60,806 in 2005, \$62,144 for 2006, 63,511 in 2007, \$57,375 in 2012, \$70,954 in 2013, \$71,592 in 2014, \$72,809 in 2015), then the taxfiler is required to repay the government all or part of the benefits received.

Derived from: part of Line 235 (1989 to 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 to present)
- Employment insurance repayment (1989 to present)
- Family Allowance repayment calculated (1989 to 1992)
- Net federal supplements repayment (1992 to present)

LAD: OASPR I, F, P

**Old age security guaranteed income supplement recipient indicator**

(2004 to present)

Definition: The Old Age Security Guaranteed Income Supplement (OAS/GIS) recipient indicator is a variable that shows whether the taxfiler is a recipient of OAS, GIS or both. The variable has the following values:

1. OAS Recipient (old age supplement)
2. GIS Recipient (guaranteed income supplement)
3. Both OAS and GIS Recipient

Derived from: Revenue Canada file

LAD: OASFL I

**Ontario amount paid for your accommodation in a public long term care home**

(2010 to present)

Definition: This variable shows the total amount paid for the accommodation of the filer in a public long term care home in Ontario for one year. This information is used to calculate the Ontario Energy and Property Tax Credit (OEPTC).

If you were married or living in a common-law relationship on December 31, only one of you can ask for this payment for both of you.

Derived from: Line 6123 Form ONBEN

LAD: ONEPTCLTCF\_ I, F, P

**Ontario apprenticeship training tax credit**

(2008 to present)

Definition: If the taxfiler hired an eligible apprentice in a qualifying skilled trade to work at his/her permanent establishment located in Ontario, he/she may be able to claim a tax credit from 25% to 30% of eligible expenditures (as defined below).

Eligible expenditures are salaries and wages you paid to an apprentice who is in the first 36 months of an apprenticeship training program in a qualifying skilled trade.

Derived from: Line 6322, provincial tax credit forms ON479

LAD: ONATC I, F, P

**Ontario children's activity tax credit**

(2010 to present)

Definition: You can claim the Children's Activity Tax Credit (CATC) if you were a resident of Ontario and you paid fees that relate to the cost of registering your, or your spouse's or common-law partner's, child in a qualifying children's activity program. A child is eligible if less than 17 years old or, if eligible for the disability amount, less than 18 years old. For each eligible child, you can claim the lesser of \$500 and the amount of eligible expenses paid for qualifying programs for that child.

Children with disabilities – If the child qualifies for the disability amount and is under 18 years of age at the beginning of the year, and at least \$100 was paid for registration or membership fees for qualifying programs for that child, you can claim an additional \$500 for that child.

You can claim this credit provided another person has not already claimed the same fees. In addition, the total fees claimed by you and another person for a child cannot be more than the maximum amount that would be allowed if only one of you were claiming the credit for that child.

Note: An expense that is eligible for the CATC may also be eligible for the child care expenses deduction (line 214 of your return). If so, you must first claim this amount as child care expenses. Any unused part can be claimed for the CATC as long as the requirements are met. Any amount that is eligible as a charitable donation or gift (lines 345 and 347 of federal Schedule 9) or that is eligible as a Political Contribution Tax Credit (line 48 of federal Schedule 1 for the federal credit and/or line 32 of Form ON479) cannot be claimed as CATC.

**Qualifying program**

To qualify for this credit, a program must be either a prescribed program for the purposes of the federal Children's Fitness Tax Credit (line 365 of Schedule 1) or

- A program that is not part of a school's curriculum and that is:
  - ▶ weekly with a minimum duration of eight weeks; or
  - ▶ daily with a minimum duration of five consecutive days; or
- A membership in an organization that lasts at least eight weeks and that allows children to choose from a variety of activities.
- A significant amount of the activities offered in the program or by the organization must be supervised, be suitable for children, and involve one or more of the following:
  - ▶ instruction in music, dramatic arts, visual arts, or dance;
  - ▶ language instruction;
  - ▶ activities that focus on wilderness and the natural environment;
  - ▶ structured interaction among children where supervisors teach or help children develop interpersonal skills;
  - ▶ activities that focus on helping children develop and use intellectual skills; or
  - ▶ enrichment or tutoring in academic subjects.

Derived from: Line 6309 Form ON 479

LAD: ONCLDATCC\_ I, F, P

**Ontario co-operative education tax credit**

(2008 to present)

Definition: If the tax filer hired co-op students enrolled in an Ontario university or college, he/she may be able to claim a tax credit from 10% to 15% of eligible expenditures (as defined below).

Eligible expenditures are salaries, wages, and other remuneration you paid to a student in a qualifying work placement, or payments made to an eligible educational institution or a placement agency for a qualifying work placement. The student must work at a permanent establishment of the employer in Ontario.

Derived from: Line 6320, provincial tax credit forms ON479

LAD: ONCOP I, F, P

**Ontario energy and property tax credit – energy component of the**

(2010 to present)

Definition: The Ontario Energy and Property Tax Credit (OEPTC) is designed to help low- to middle-income Ontario residents with their energy costs and property taxes. The energy component is the lesser of \$200 and the sum of your occupancy cost, excluding \$25 for living in a student residence, plus home energy costs paid for your principal residence on a reserve, and 20% of the amount paid for accommodation in a public long term care home.

To determine the amount of your OEPTC, you must calculate your adjusted family net income using Form ON-BEN.

If you lived with a spouse or common-law partner on December 31, only one of you can claim the OEPTC for that year. If only one spouse or common-law partner is 65 years of age or older on December 31, that spouse or common-law partner has to claim this credit for both of you.

The OEPTC has two components: an energy component and a property tax component. You should apply for the OEPTC if you are eligible for either component.

**Energy Component**

You may be eligible for the energy component if, on December 31:

- you were a resident of Ontario;
- you were 18 years of age or older; or you had a spouse or common-law partner; or you were a parent and lived with your child; and
- at least one of the following conditions applies to you:
  - ▶ rent or property tax for your principal residence was paid by or for you;
  - ▶ you lived on a reserve in Ontario and home energy costs were paid by or for you for your principal residence on the reserve; or
  - ▶ you lived in a public long term care home in Ontario and an amount for accommodation was paid by or for you.

Derived from: Line 6111 Form ON479

LAD: ONEPTCC\_ I, F, P

**Ontario energy and property tax credit, tax filer applied for the**

(2010 to present)

Definition: This variable indicates that the filer applied for the Ontario Energy and Property Tax Credit for the following tax year.

A value of zero (0) indicates the filer did not apply. A value of one (1) indicates the filer did apply.

If a filer paid rent or property tax in Ontario, or if they lived in a student residence, in a public long term care home, or on a reserve in Ontario, the filer may also qualify for the OEPTC for the next tax year.

Derived from: Line 6118 Form ONBEN

LAD: ONEQBIND\_ I

**Ontario guaranteed annual income system**

(2012 to present)

Definition: This variable indicates the derived amount that a senior taxfiler in Ontario receives if they are eligible for the Ontario Guaranteed Annual Income System Benefits.

The Ontario Guaranteed Annual Income System Benefits (GAINS) provides a guaranteed monthly income amount for eligible Ontario seniors up to a maximum of \$83 per month. The monthly GAINS payments are on top of federal Old Age Security (OAS) and Guaranteed Income Supplement (GIS) payments.

Derived from: T1FF processing

LAD: ONGAINS\_ I, F, P

**Ontario healthy home renovation tax credit**

(2012 to present)

Definition: A tax credit of 15% of eligible expenses for renovations performed to the principal residence or property of a senior citizen residing in Ontario in the specific tax year. A tax filer may be eligible for this credit if:

- they were a resident of Ontario;
- were a senior (65 years of age or older) or a non-senior living with a family member who is a senior; and
- they, or someone on their behalf, paid or incurred eligible expenses to their principal residence or the land on which their principal residence is situated.

The improvements must be of an enduring nature and be integral to the home or land.

If the tax filer shared a principal residence with one or more family members, one of them may claim the entire amount of eligible expenses, or all members may each claim a portion of the expenses. The tax filer can claim the lesser of \$10,000 and the amount of eligible expenses that they, or someone on their behalf, paid or incurred related to the principal residence.

Derived from: Line 4 (Ontario Credits), Form ON479

LAD: ONHHRTC\_ I, F, P

**Ontario home energy costs paid for your principal residence on a reserve**

(2010 to present)

Definition: This variable measures the total amount paid for home energy costs for a principal residence on a reserve in Ontario for a year. This information is used to calculate the Ontario Energy and Property Tax Credit (OEPTC).

If you were married or living in a common-law relationship on December 31, only one of you can ask for this payment for both of you.

Derived from: Line 6121 Form ONBEN

LAD: ONEPTCRSV\_ I, F, P

**Ontario sales tax transition benefit**

(2010 to 2012)

Definition: The Ontario Sales Tax Transition Benefit (OSTTB) was designed to help eligible Ontario individuals, 18 years of age and older, and families adjust to the new sales tax system. This benefit consists of three payments. The first two payments were paid in June and December 2010. The final payment was made in June 2011. The maximum amount for the final payment was \$100 for single individuals and \$335 for single parents and couples. Each maximum payment is reduced by 5% of the adjusted family net income that is more than \$80,000 for single individuals and \$160,000 for single parents and couples.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

LAD: ONOSTTB\_ I, F, P

**Ontario sales tax credit**

(2010 to present)

Definition: The Ontario Sales Tax Credit (OSTC) is designed to help low- to middle-income individuals, 19 years of age and older, and families, including single parents, with the sales tax they pay. The OSTC is paid on a quarterly basis. To get this credit, you (or your spouse or common-law partner) should apply for the GST/HST credit on page 1 of your (or your spouse's or common-law partner's) tax return(s).

The information you provide on your return(s) will determine how much OSTC you will get starting in August. Report to the Canada Revenue Agency (CRA) any changes to your status (e.g., birth, marriage, separation, etc.) that happen after filing your return.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

LAD: ONSTC\_ I, F, P

**Ontario senior homeowners' property tax grant**

(2013 to present)

Definition: Seniors could be eligible to receive a property tax grant if they were 64 years of age or older as of December 31st, and owned and occupied a principal residence in Ontario, for which they or someone on their behalf, paid property taxes. Seniors must apply for the grant, and the size of the grant is based on the information provided on the previous year's return.

Derived from: T1FF Processing

LAD: ONGRANTS\_ I, F, P

**Other deductions**

(1982 to present)

Definition: Use this line to claim allowable amounts not deducted anywhere else on this return. For clarification of your request, specify the deduction you are claiming in the space to the left of line 232.

Note: A child who was born in 1993 or later can claim a deduction for certain income he or she reports.

Derived from: Line 232 Form T1

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

**Other deductions from net income**

(1988 to present)

Definition: Additional deductions from net income used to arrive at taxable income. The taxfiler must specify in the space to the left of line 256 the deduction being claimed. Example of the types of deductions include deductions for income exempt under a tax treaty, or a deduction of income and pension for those who have taken a vow of perpetual poverty, deductions for adult basic education tuition assistance, or deductions for employees of prescribed international organizations.

Derived from: Lines 256

LAD: ODNNI I, F, P

**Other employment income**

(1982 to 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 to present), Line 03 (1982 to 1983)

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

## Other income

(1982 to present)

Definition: Other income variable is used by the Canada Revenue Agency 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 non-filing spouses during T1FF processing.

Other income for the Canada Revenue Agency includes the following items:

- Scholarships, fellowships and bursaries, less the \$500 tax exempt amount (1982 to present). Furthermore, in 2000 if an amount is received for an enrolment in a program and for which an education amount can be claimed, only the amount more than \$3,000 has to be reported;
- Artist's project grants, less the \$500 tax exempt amount, or less artist's; expenses, whichever is of benefit to the taxfiler (1991 to 1992);
- Research grants less research expenses (1988 to 1989);
- Project grants received in the tax year (1994 to present);
- Retiring allowances (1982 to present);
- Death benefits from employment service, less any tax free amounts (1982 to present);
- Taxable payments from a registered education savings plan;
- Loans and transfers of property (1988 to present);
- Amounts distributed from a retirement compensation arrangement (1990 to 1994);
- Training allowances (1989 to present);
- Income averaging annuity contract payments not reported on Line 115 (1982 to 1990);
- Certain annuity payments (1992 to present);
- Amounts received under a supplementary unemployment benefit plan (a guaranteed annual wage plan) (1982 to 1989) (included as other employment income in 1990 to 1992);
- Registered education savings plan income (1982 to present);
- Registered retirement savings plan income, excluding annuities reported as pension income on Line 115 (1982 to 1987);
- Alimony or support Income (1982 to 1985);
- Limited partnership income (1982 to 1987);
- Amounts from an amateur athlete trust, shown in box 26, T3 slip (1994 to present); and any other type of Taxable income not reported elsewhere on the return (1982 to 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 non-filing spouses:

- 1991 to present: Starting in 1991, non-filing 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 non-filing 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 or 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. However, if 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 non-filing spouse's record for age (spouse), age (imputed spouse) and OASP monthly benefits.

- 1986 to 1990: Same as above except the Federal sales tax credit information was used instead of GST credit.
- 1983 to 1985: Same as above except there was no Federal sales tax credit at that time.
- 1982: Other income for non-filing spouses was set to zero.

Note: The Canada Revenue Agency 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 to present), Line 18 (1982 to 1983)

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

### Other than eligible dividends, net

(2006 to present)

Definition: These are the taxable amount of dividends (other than eligible dividends). If you did not receive an information slip, you must calculate the taxable amount of other than eligible dividends by multiplying the actual amount of dividends (other than eligible) you received by 125%.

Derived from: Line 180 T1

LAD: DIVTO I, F, P

### Pension adjustment

(1991 to 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:

#### RRSP contributions

Year	\$ Limit without RPP	\$ Limit with RPP
1982 to 1985	\$5,500	\$3,500
1986 to 1990	\$7,500	\$3,500
1991	\$11,500	\$11,500
1992 to 1993	\$12,500	\$12,500
1994	\$13,500	\$13,500
1995	\$14,500	\$14,500
1996 to 2002	\$13,500	\$13,500
2003	\$14,500	\$14,500
2004	\$15,500	\$15,500
2005	\$16,500	\$16,500
2006	\$18,000	\$18,000
2007	\$19,000	\$19,000
2008	\$20,000	\$20,000
2009	\$21,000	\$21,000
2010	\$22,000	\$22,000



**RRSP contributions**

Year	\$ Limit without RPP	\$ Limit with RPP
2011	\$22,450	\$22,450
2012	\$22,970	\$22,970
2013	\$23,820	\$23,280
2014	\$24,270	\$24,270
2015	\$24,930	\$24,930

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

Derived from: Line 206 (1991 to present)

LAD: TPAJA I, F, P

**Pension and superannuation income**

(1982 to 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 to present), Line 11 (1982 to 1983)

LAD: SOP4A I, F, P

**Pension income deduction**

(1984 to 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 or her eligible pension income. The lesser of this amount and \$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 to present), Line 240 (1984 to 1987)

LAD: PENDC I, F, P

**Political contributions, gross federal**

(1982 to 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 to present), Line 64 (1982 to 1983)

LAD: FPLCG I, F, P

**Political contributions, provincial**

(1982 to 1997)

Definition: The Provincial political contributions field contains the amount of the taxfiler's contributions to a recognized provincial/territorial political party, a constituency association, or a candidate. Only Newfoundland

and Saskatchewan do not offer this credit for political contributions in their provinces. This field was discontinued in 1997.

Derived from: Provincial tax credit forms

LAD: PPLC\_ I, F, P

### Political contribution tax credit, federal

(1982 to present)

Definition: The federal political contribution credit is a credit available for political contributions made to a registered federal political party or for a candidate for election to the House of Commons (whether or not they belong to a registered political party), provided that they are officially nominated.

Derived from: Line 410 Schedule 1 (1984 to present),  
Line 64 (1982 to 1983)

LAD: FPLTC I, F, P

### Political contribution tax credit, provincial

(1982 to present)

Definition: The provincial political contribution tax credit may be claimed if the taxfiler made a contribution to a provincial political organization during the tax year. All provinces except Saskatchewan offer political contribution tax credits. This credit is non-refundable and is deducted from a taxfiler's income taxes payable. The amounts and the types of contributions that are allowed to be claimed vary by province (these amounts stayed the same from 1988 to 1996):

- Alberta: 75% of the first \$150 of contributions, 50% of the next \$675 of contributions, 33.3% of amount of contribution exceeding \$825. Maximum credit of \$750 is reached when the taxfiler has made eligible contributions of \$1,725. Anything over \$1,725 cannot be carried forward to the following year.
- 2007 75% of the first \$200 of contributions. The next level is 50% of a maximum of 1,100 - 200, plus 150. The third level is 33.33% of a maximum 2,300 - 1,100, plus 600. The fourth level is a 1,000 for contributions over 2,300. In 2007, for political contributions of \$200 or less, the maximum tax credit is \$150. For contributions over \$200 but less than \$1,100 the maximum tax credit is \$600. For contributions of \$1,100 or more the maximum tax credit is \$1,000.
- British Columbia: 75% of the first \$100 of contributions, 50% of the next \$450 of contributions, 33.3% of contributions over \$550 up to \$1150. Maximum credit of \$500.
- Saskatchewan: 2007 75% of the first \$400 of contributions. The next level is 50% of a maximum of 750 - 400, plus 300. The third level is 33.33% of a maximum 1275 - 550, plus 475. The fourth level is 650 for contributions over 1,275.
- Manitoba: 75% of the first \$100 of total contributions, 50% of the next \$450 of total contributions, 33.3% of total contributions exceeding \$550. Maximum credit of \$500.
- 2007 75% of the first \$400 of contributions. The next level is 50% of a maximum of 750 - 400, plus 300. The third level is 33.33% of a maximum 1,275 - 750, plus 475. The fourth level is 650 for contributions over 1,275.
- New Brunswick: 75% of the first \$100 of contributions.
- 2007 75% of the first \$200 of contributions. The next level is 50% of a maximum of 550 - 200, plus 150. The third level is 33.33% of a maximum 1075 - 550, plus 325. The fourth level is 500 for contributions over 1,075.
- Nova Scotia: 50% of the next \$450 of contributions.
- Prince Edward Island: 33.3% of the next \$550.
- 2007 75% of the first \$100 of contributions. The next level is 50% of a maximum of 550 - 100, plus 75. The third level is 33.33% of a maximum 1150 - 550, plus 300. The fourth level is 500 for contributions over 1,150.
- Newfoundland and Labrador

- 2007 75% of the first \$100 of contributions. The next level is 50% of a maximum of 550 - 100, plus 75. The third level is 33.33% of a maximum 1150 – 550, plus 325. The fourth level is 500 for contributions over 1,150.
- Yukon: Maximum credit of \$500 on contributions of \$1150.
- 2007 75% of the first \$100 of contributions. The next level is 50% of a maximum of 550 - 100, plus 75. The third level is 33.33% of a maximum 1150 – 550, plus 300. The fourth level is 500 for contributions over 1,150.
- Northwest Territories: 100% of the first \$100 contributed, 50% of the next \$800 contributed. Maximum credit of \$500 with contribution total of \$900.  
2007 100% of the first \$100 contributed, 50% of the next level \$900 - 100, plus 100. Maximum credit of \$500 with contribution over \$900.
- Nunavut: 100% of the first \$100 contributed, 50% of the next \$900 less 100, plus 100. Maximum credit of \$500 with contribution over \$900.
- Ontario: 75% of the first \$200 contributed, 50% of the next \$600 contributed. Maximum credit of \$750 with contribution total of \$1,700.
- 2007 75% of the first \$336 of contributions. The next level is 50% of a maximum of 1120 - 336, plus 252. The third level is 33.33% of a maximum 2548 – 1,120, plus 644. The fourth level is 1,120 for contributions over 2548.
- Quebec: Not available.

Derived from: Provincial tax credit forms T1C (1999 to present).

LAD: PPLCC I, F, P

## Postal code

(1982 to 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 sorting 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. Note that there is a Nunavut family postal code flag for Nunavut (NUNAV).

Derived from: Personal Identification Section, T1 tax form (1982 to present)

LAD: PSCO\_ I, F character

## Postal delivery mode

(1982 to present)

Definition: The delivery mode is a classification of different types of mail delivery in Canada. This variable can be used to identify residential, non-residential, urban, urban fringe, and rural addresses. The delivery modes, as of 2007, are:

- A = letter carrier delivery to domestic address
- B = letter carrier delivery to apartment building
- E = letter carrier delivery to commercial office
- G = specific large volume receiver with pick up arrangements
- H = rural route delivery
- J = general delivery

- K = post office box delivery with the postal code identifying a group of boxes
- M = post office box delivery with the postal code identifying one box (i.e. large volume receiver)
- N = unknown
- R = miscellaneous
- T = suburban service delivery
- W = rural postal code
- X = mobile route delivery
- Z = retired, for which delmode, while active, is unknown

Delivery modes “W” and “N” are assigned by the Income Statistics Division; the others come directly from Canada Post. This division assigns a “W” for rural postal codes whenever the second position of the postal code is a zero.

An “N” is assigned for an unknown delivery mode for very old postal codes. This division does not accept Canada Post’s “Z” delivery mode unless unavoidable, and instead retains the delivery mode type when the postal code was in use.

Postal codes are combined by delivery to represent FSA publication delivery modes (PBDLMD).

Code	Delivery Mode
W	rural postal code
H	rural route
E,K,M,N,J,G,X,Z	non-residential within city
A,B	residential
T	suburban service

Derived from: ISD Geography Conversion file using Postal Code Delivery Mode file from Canada Post

LAD: DLMD\_ I, F

### **PPIP included in employment insurance premiums through employment**

(2012 to present)

Definition: If a taxfiler was a resident of Quebec on December 31, and if they contributed to a provincial parental insurance plan (PPIP) in the year, they should include the total of the amounts shown in box 55 (employee’s PPIP premiums) of all their T4 slips on this line. Do not enter more than \$839.97.

Derived from: Line 312 T1

LAD: XT4EIC I, F, P

### **Presence of individual in LAD Flag**

(1982 to present)

Definition: This character variable identifies for each year the status of the individual in the LAD database.

- ‘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.

Derived from: LAD processing

REG: FLAG\_I1982-FLAGI\_2007 I character

**Prince Edward Island volunteer firefighter tax credit**

(2012 to present)

Definition: The amount of volunteer firefighter tax credit for Prince Edward Island, as calculated by the system, up to a maximum of \$500.

Derived from: Line 83, Form PE428

LAD: PEIFIRE\_ I, F, P

**Principal industry sub-sector of employers, number of**

(2000 to present)

Definition: This counts the number of sub-sectors of paid employment activity for the individual according to the 3-digit North-American Industry Classification System (NAICS) of the employers. The data is derived from a linkage between the T4 slips issued for the individual and Statistics Canada's Business Register. For a business with operations in several industrial sub-sectors, the principal sub-sector is chosen (this may not be the sector of activity of the individual). The employment earnings associated with each T4 slip are aggregated by 3-digit NAICS and the two top sub-sectors of paid-employment are stored in Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2). The T4 slips issued to individual, number of (T4CNT) variable is also available. People not associated with a T4 slip should have 0 and those associated with the missing NAICS information for the business would have a count of 1.

Derived from: T4 slips and Business Register

LAD: NAICC I

**Professional income, gross**

(1982 to 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 end of 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 to present), Line 85 (1982 to 1983)

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

**Professional income, net**

(1982 to 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 end of 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 to present), Line 20 (1982 to 1983)

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

### Province or territory (SGC)

(1982 to present)

Definition: The variable PR uniquely identifies provinces and territories using the Standard Geographical Classification (SGC) and the Postal CodeOM Conversion File (PCCF). The SGC is Statistics Canada's main classification of geographic areas in Canada. It is designed to classify statistical information by geographic areas. The classification consists of four levels: geographical regions of Canada, provinces and territories, census divisions (such as counties and regional municipalities) and census subdivisions (such as municipalities). The four geographic levels are hierarchically related.

- 10 Newfoundland and Labrador
- 11 Prince Edward Island
- 12 Nova Scotia
- 13 New Brunswick
- 24 Quebec
- 35 Ontario
- 46 Manitoba
- 47 Saskatchewan
- 48 Alberta
- 59 British Columbia
- 60 Yukon
- 61 Northwest Territories
- 62 Nunavut

Derived from: LAD processing

LAD: PR\_\_\_ I, F

### Province assistance benefits

(1990 to present)

Definition: Ontario student residence occupancy cost or Manitoba School tax credit for homeowners.

(Ontario)

Ontario student residence cost refers to the amount eligible to be claimed in determining the Ontario property tax credit.

(Manitoba)

The filer is required to claim any resident homeowner tax assistance (RTHA) that they received on their property tax statement or by application. If the filer owned the principal residence for a part of the given tax year, he/she may prorate any RTHA they received to cover the period of ownership. If the filer received RTHA for more than one residence, they are required to total the prorated amounts of all RTHA they received.

Derived from: Manitoba – Line 6124 (form MB479 Manitoba Credits)  
 Ontario – Line 6114 (form ON479 Ontario Credits)  
 Line 558 of T1C (Man.) (Resident home owner tax assistance)  
 Line 558 of T1C (Ont.) (College residence)

LAD: PSROC I, F, P

**Province of residence**

(1982 to present)

Definition: This variable indicates the province, territory or CIDA assignment (External Aid) in which the taxfiler is reputed resident on December 31st of the tax year. When this residency information is missing, the postal code is used to construct the province of residence. At times, the postal code may also be missing. When this occurs, the family postal code is used to derive this field. For imputed spouses, the PRCO of the tax-filing spouse is assigned to the imputed spouse.

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

- 0 Newfoundland and Labrador
- 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
- 14 Nunavut (from 1998 to present)
- 15 CIDA (External Aid)

Derived from: Personal Identification, Section 1, T1 tax form (1982 to present)

LAD: PRCO\_ I, K

**Province of residence, if different than the mailing address**

(2008 to present)

Definition: The province or territory where you currently reside if it is not the same as that shown for your mailing address.

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

- 0 Newfoundland and Labrador
- 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
- 14 Nunavut (from 1998 to present)
- 15 CIDA (External Aid)

Derived from: Personal Identification, Section 1, T1 tax form (1982 to present)

LAD: PRHO\_ I, K

### **Provincial children's fitness equipment tax credit**

(2015 to present)

Definition: The amount of the Children's Fitness Equipment Tax Credit for a province, as calculated by the system.

Derived from: Line 5842 PROV/TER 428

LAD: PCFETCC\_ I, F, P

### **Provincial education and coaching tax credit**

(2014 to present)

Definition: The amount of provincial education and coaching tax credit for a province, as calculated by the system.

Derived from: Line 5843 PROV/TER 428

LAD: PECTCC\_ I, F, P

### **Provincial home buyers tax credit**

(2012 to present)

Definition: The amount of the Saskatchewan provincial home buyers tax credit, as claimed by the taxfiler. The taxfiler can claim an amount of \$10,000 for the purchase of a qualifying home made after December 31, 2011 (date of sale identified in the purchase agreement of the home). A qualifying home must be registered in your and/or your spouse's or common-law partner's name with the Land Titles Registry and must be located in Saskatchewan.

A taxfiler can claim this amount if the rules are met for claiming the amount on line 369 of federal Schedule 1. The claim can be split between the taxfiler and their spouse or common-law partner, but the combined total cannot exceed \$10,000. When more than one individual is entitled to the amount (for example, when two people jointly buy a home), the total of all amounts claimed cannot exceed \$10,000.

Derived from: Line 5837 Form SK428

LAD: NRPROVHB\_ I, F, P

### **Provincial parental insurance plan, premium paid**

(2006 to present)

Definition: If the tax filer was a resident on December 31, he or she has to pay PPIP premiums. This plan is set up to pay benefits to all eligible workers – salaries and/or self-employed - taking maternity leave, paternity leave, parental leave or adoption leave. It replaces the maternity, parental or adoption benefits previously provided to Quebec parents under the federal employment insurance plan.

Derived from: Line 375 Schedule 1

LAD: PPIP\_ I, F, P



**Provincial parental insurance plan premiums payable on employment**

(2006 to present)

Definition: If the tax filer was a resident on December 31, he or she has to pay PPIP premiums (amount from line 16 of Schedule 10) if any of the following conditions apply:

- the employment income (including employment income from outside Canada) is \$2,000 or more; and one of the T4 slips has a province of employment other than Quebec in box 10;
- There is a maximum a tax filer can claim for the year.

Derived from: Line 376 Schedule 1

LAD: PPIPE I, F, P

**Provincial parental insurance plan premiums payable on self-employment income**

(2006 to present)

Definition: If the tax filer was a resident on December 31, he or she has to pay PPIP premiums on self-employment income (see line 16 of Schedule 10).

Derived from: Line 378 Schedule 1

LAD: PPIPS I, F, P

**Provincial refundable children fitness tax credit**

(2015 to present)

Definition: The amount of refundable Children's Fitness Tax Credit for a province, as calculated by the system.

Derived from: Line 459 T1

LAD: PRCFTCC\_ I, F, P

**Provincial refundable tax credits**

(1982 to 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 Income Statistics Division (ISD).

Derived from: Line 479 (1991 to present), Line 464 (1988 to 1990), Line 448 (1984 to 1987), Line 74 (1982 to 1983)

LAD: PTXC\_ I, F, P

**Provincial search and rescue volunteer firefighter tax credit**

(2014 to present)

Definition: The amount of search and rescue volunteer firefighter tax credit for a province, as calculated by the system.

Derived from: Line 5845 MB 428

LAD: PSRVTC\_ I, F, P

**Provincial seniors' benefit**

(1999 to present)

Definition: Provincial supplemental credit for couples in which at least one spouse is 65 years old or over.

Newfoundland Seniors' Benefit is a tax-free annual payment of \$200 introduced in 1999 as a supplement to the HST credit for couples of 65 years old and greater with family Net Income less than \$20,000. If both spouses are 65 years old or greater, the maximum credit is \$400. If only one spouse is 65 years old or greater, then the maximum credit is \$200.

Families with net income of \$12,000 or less will receive the full credit. Families with net income between \$12,000 and \$20,000 will have their credit reduced by 5% of net family income in excess of \$12,000.

Derived from: Newfoundland Supplemental Credit: Application on Newfoundland tax form (1999 to Present)

LAD: SEBEN I, F, P

### **Provincial senior home renovation tax credit**

(2014 to present)

Definition: The amount Of Senior's Home Renovation Tax Credit for a province, as calculated by the system.

Derived from: Line 6036 NB 479

LAD: PSHRTCC\_ I, F, P

### **Provincial senior income tax reduction for self**

(2014 to present)

Definition: The amount of senior income tax reduction for a province, as calculated by the system.

Derived from: Line 6336 PE 428

LAD: PSNRTXRC\_ I, F, P

### **Provincial senior income tax reduction for spouse**

(2014 to present)

Definition: The amount of senior income tax reduction, for a spouse or common-law partner, for a province, as calculated by the system.

Derived from: Line 6337 PROV/TER 428

LAD: PSITRSC\_ I, F, P

### **Public transit passes amount**

(2006 to present)

Definition: A tax filer can claim the cost of monthly public transit passes or passes of longer duration, such as an annual pass. Public transit includes transit by local bus, streetcar, subway, commuter train or bus, and local ferry. Only the tax filer or his or her spouse or common-law partner may claim the cost of transit passes (to the extent that these amounts have not already been claimed) for:

- the tax filer;
- the tax filer's spouse or common-law partner; and
- the tax filer or his or her spouse or common-law partner's dependent children that are under 19 years of age.

Derived from: Line 364 Schedule 1

LAD: PTPA\_ I, F, P

### **QPP contribution flag**

(2002 to present)

Definition: This variable indicates whether a filer contributed to QPP or not. The value 0 indicates that a filer did not contribute. A value of 1 indicates that a filer did contribute to the QPP.

Derived from: LAD processing

LAD: QPPCD I, F, P

**QPP contributions through employment – T4**

(2002 to present)

Definition: The total amount of an employee's contributions to the Quebec Pension plan, as shown in Box (D) of the T4 slip - Line 5033. This represents the amount of QPP contribution based solely on T4 slips for residents of Quebec. (see CQPPD and CQPT4)

Derived from: Line 308 Schedule 1

LAD: QPPT4 I, F, P

**QPP total contributions payable from self-employment in Quebec**

(2002 to present)

Definition: This variable represents the QPP total contributions payable on self-employment earnings for residents of Quebec. This amount is based on calculations by CRA (see also variables CLCPP and CPPSE).

Derived from: Line 9 Schedule 8

LAD: CLQPP I, F, P

**Quebec abatement**

(1983 to present)

Definition: The Quebec abatement reduces the federal income tax payable by Quebec residents. Residents and persons operating a business in Quebec are allowed an abatement of 16.5% 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 (1984 to present)

LAD: ABQUE I, F, P

**Refund of investment tax credit**

(1992 to present)

Definition: If a taxfiler is eligible for an investment tax credit (line 412 of Schedule 1) based on expenditures made in 2012, they may be able to claim a refund of their unused investment tax credit. This refund will reduce the amount of credit available to them for other years. They can calculate the refundable part of their investment tax credit on Form T2038(IND), Investment Tax Credit (Individuals).

Derived from: Line 454 T1

LAD: TDNBI I, F, P

**Refundable medical expense supplement**

(1999 to present)

Definition: A taxfiler may be able to claim a credit of up to \$1,119 if all the following apply:

- they have an amount on line 215 of your return or on line 332 of Schedule 1.
- they were resident in Canada throughout 2012.
- they were 18 years of age or older at the end of 2012. In addition, the total of the following two amounts has to be \$3,268 or more:
  - their employment income on lines 101 and 104 (other than amounts received from a wage-loss replacement plan) minus the amounts on lines 207, 212, 229, and 231 (but if the result is negative, use "0"); and
  - their net self-employment income (not including losses) from lines 135 to 143.

A taxfiler cannot claim this credit if the total of their net income (line 236) and their spouse's or common-law partner's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return), minus

any amount reported by them or their spouse or common-law partner on lines 117 and 125, is \$47,163 or more. In addition, if they or their spouse or common-law partner deducted an amount on line 213, and/or the amount for a repayment of registered disability savings plan income included on line 232, CRA adds these amounts to their or their spouse's or common-law partner's net income when CRA calculates this credit.

A taxfiler can claim this credit for the same medical expenses that they claimed on line 215 of their return and line 332 of Schedule 1.

Derived from: Line 452 T1

LAD: MDREF I, F, P

### Registered disability savings plan

(2008 to present)

Definition: This plan is intended for persons with a long-term disability who hold a valid disability certificate. Such disabled persons are eligible for the Registered Disability Savings Plan (RDSP) for 2008 and subsequent years. Maximum lifetime contributions are set at \$200,000.

Derived from: Line 125 of T1 Tax form

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

### Registered pension plan contribution

(1986 to present)

Definition: A registered pension plan (RPP) contribution may be deducted from the taxfiler's total income. An RPP is an employee's pension plan, approved by the Canada Revenue Agency, 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 or her RPP by the end of year that he or she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he or 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 to present)

LAD: T4RP\_ I, F, P

### Regular employment insurance benefits payable

(2003 to present)

Definition: The amount of regular employment insurance benefits payable to the client, excluding special benefits, work sharing benefits, and employment benefits as reported by HRSDC.

Derived from: HRSDC and T1FF processing

LAD: EIREG I, F, P

### Rental income, gross

(1982 to 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 to present), Line 83 (1982 to 1983)

LAD: RGRS\_ I, F, P

**Rental income, net**

(1982 to 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 to present), Line 16 (1982 to 1983)

LAD: RNET\_ I, F, P

**RRSP, earned income for (calculated)**

(1992 to present)

Definition: The Canada Revenue Agency calculates earned income which is used in calculating the taxfiler's RRSP contribution limit. The current year's deduction limit is based on the previous year's earned income. For example, taxfilers' RRSP deduction limits on their 1991 personal income tax returns are based on their earned income figures from their 1990 personal income tax returns.

Earned income for RRSP consists of the incomes/losses reported by tax filers from the following sources:

- Salary, wages, and, commissions (income tax line 101), less other employment expenses (income tax line 229);
- Other employment income including tips and gratuities, etc. (line 104);
- Net income/loss from a business carried on alone or as an active partner (line 135);
- Royalties for a work or invention of which the taxfiler was the author or inventor (line 139);
- et rental income/loss from real property (line 126);
- Alimony or separation allowances received/paid (line 128);
- Net research grants (line 146);
- Employee profit-sharing plan allocations (line 130);
- Disability benefits received in the year (line 152).

Derived from: Notice of assessment or Notice of Reassessment, one of the amounts used to determine the RRSP contribution limit

LAD: RRSPE I, F, P

**RRSP, transfers to a**

(1994 to present)

Definition: If the taxfiler has received during the year an amount from one of these sources of income: other pensions and superannuation (line 115), registered retirement savings plan income (line 129) or 'other income' (line 130) has been reported on the tax return. The taxfiler could have contributed any of these amounts to his or her RRSP plan before March 1st of the following year; this contribution can be deducted from income and called a 'transfer'.

This is a component of RRSP contributions.

Derived from: On schedule 7 Line 9 (2000), Line 11 (2001 to 2007)

LAD: RSPPI I, F, P

## RRSP contributions

(1982 to 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 RPP	\$Limit With RPP
1982 to 1985	\$5,500	\$3,500
1986 to 1990	\$7,500	\$3,500
1991	\$11,500	\$11,500
1992 to 1993	\$12,500	\$12,500
1994	\$13,500	\$13,500
1995	\$14,500	\$14,500
1996 to 2002	\$13,500	\$13,500
2003	\$14,500	\$14,500
2004	\$15,500	\$15,500
2005	\$16,500	\$16,500
2006	\$18,000	\$18,000
2007	\$19,000	\$19,000
2008	\$20,000	\$20,000
2009	\$21,000	\$21,000
2010	\$22,000	\$22,000
2011	\$22,450	\$22,450
2012	\$22,970	\$22,970
2013	\$23,820	\$23,820
2014	\$24,270	\$24,270
2015	\$24,930	\$24,930

The amount outlined in this field may be the taxfiler's contributions to his or her RRSP, his or her spouse's RRSP or both. The amount the taxfiler contributed to his or 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 or she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he or she may still contribute until the end of 1997. Note that RRSP Income could offset the amount and it doesn't include any repayment made under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).

Derived from: Line 208 (1984 to present), Line 33 (1982 to 1983)

LAD: RRSPC I, F, P

## RRSP deduction limit, current year

(1991 to present)

Definition: The deduction limit for the current year is reported on the 'Notice of Assessment' or 'Notice of Reassessment' of the previous tax year. Any part of the RRSP deduction limit accumulated after 1990 that is not used in a given year can be carried forward indefinitely. This year's RRSP contribution should not be greater than the RRSP deduction limit, current year unless the person has an amount listed in Transfers to a RRSP.

Derived from: Schedule 7 Line 8 (2000), line 10 (2001 to present)

LAD: RRSPD I, F, P

**RRSP deduction limit amount, next year**

(1993 to present)

Definition: The deduction limit for next year is reported on the 'Notice of Assessment' or 'Notice of Reassessment' issued for this year's tax return. Any part of the RRSP deduction limit accumulated after 1990 that is not used can be carried forward indefinitely. Please consult the definition of RRSP contribution for an explanation of the limits.

Derived from: bottom of page 2 of the Notice of Assessment or Notice of Reassessment

LAD: RRSPL I, F, P

**RRSP income**

(1988 to 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 or 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 or her RRSP to buy or build a qualifying home. Under the HBP, the individual is required to repay the withdrawal to his or her RRSP within a period of no more than 15 years. The minimum required repayment on an annual basis is 1/15th of the amount withdrawn from the RRSP. If in any year the individual does not repay the amount required for that year, then the amount is included as RRSP income, line 129.

Derived from: Line 129 (1988 to present)

LAD: T4RSP I, F, P

**RRSP income for persons aged 65 and over**

(1988 to present)

Definition: Same definition as RRSP income (T4RSP) except that the variable is calculated for persons with AGE ≥65 only. From 1988 to present this variable was included in XTRIC for persons age 65 and over. Prior to 1988, it was included in Pension and superannuation income or Other Income (see RRSP Income).

Derived from: T1FF processing, Line 129 (1988 to present)

LAD: RRSPO I, F, P

**RRSP spousal contributions**

(1987 to 1997)

Definition: If the taxfiler is married (or living common-law beginning with the 1992 tax year) and has RRSP room, he or she is permitted to contribute to his or 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 or 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 to 1992)

LAD: RRSPS I, F, P

**Saskatchewan graduate tuition refund**

(2012 to present)

Definition: The amount of tuition rebate non-refundable tax credit for the province of Saskatchewan, as calculated by the system.

Starting in 2012, if a taxfiler claimed the Saskatchewan graduate tuition tax credit and did not need all of it to reduce their provincial tax to zero, they can claim the unused credit as the Saskatchewan graduate tuition refund.

Derived from: Line 6364 Form SK428

LAD: NRSKTUITREBC\_ I, F, P

### Saskatchewan low income tax credit

(2010 to present)

Definition: In 2008, Saskatchewan replaced the provincial Sales Tax Credit with the Low-Income Tax Credit. The credit is fully refundable. The adult component of the credit is \$216 and the child component is \$84 per child. For families earning less than \$28,335, tax credits can reach \$600 per year.

Derived from: Calculated by CRA (see also Pamphlet RC4210, GST/HST Credit)

LAD: SLITC\_ I, F, P

### Saskatchewan pension plan contributions

(1987 to 2011)

Definition: The Saskatchewan Pension Plan is a pension plan which is intended to extend pension coverage over and above OAS/ CPP to those who might not otherwise belong to private pension plans, such as homemakers, part-time employees, farmers, and the self-employed.

Qualifying individuals can contribute to this plan, and the government will make some matching contributions depending on the income level of the contributor. The individual's contributions are deductible to a maximum of \$600 per year. The deduction is technically limited to the least of the individual's actual contribution to the plan, \$600 per year, and his or her amount deductible for RRSP purposes minus actual RRSP contributions to his or her own and/or a spousal RRSP plan. It is intended that this rule will continue as RRSP contribution limits change.

Derived from: Line 209 on page 2 of the T1 General form of the Saskatchewan return (1999 to present).

LAD: PCLSK I, F, P

### Secondary principal industry sub-sector of employers

(2000 to present)

Definition: This codes the secondary sub-sector of paid employment activity for the individual according to 3-digit North-American Industry Classification System (NAICS) of the employers. The data is derived from a linkage between the T4 slips issued for the individual and Statistics Canada's Business Register. For a business with operations in several industrial sub-sectors, the principal sub-sector is chosen (this may not be the sector of activity of the individual). The employment earnings associated with each T4 slip are aggregated by 3-digit NAICS and the two top sub-sectors of paid-employment are stored in Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2). A count of the different industries appearing on at least one slip for the individual shows up in Principal industry sub-sectors of employers, number of (NAICC). The T4 slips issued to individual, number of (T4CNT) variable is also available. The code 'NNN' represents people not associated to a T4 slip and 'UUU' means missing NAICS information for the business.

Derived from: T4 slips and Business Register

LAD: NAIC2 I character

### Self-employment income exemption for Status Indians flag

(2010 to present)

Definition: This variable indicates whether a filer received the self-employment income exemption for Status Indians or not. The value 0 indicates that the filer did not receive the exemption. A value of 1 indicates that the filer did receive the exemption.

Derived from: LAD processing

LAD: SEIEXINDSW\_ I



**Self-employment income flag**

(1982 to 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 to present),  
Lines 19-23 and Lines 84-88 (1982 to 1983)

LAD: SEISW I, P, F, K character

**Self-employment income for an Indian registered, or eligible to be registered, under the Indian Act**

(2010 to present)

Definition: If you are an Indian registered, or eligible to be registered, under the Indian Act, and you earned tax-exempt, self-employed income on a reserve in Canada, enter your total tax-exempt self-employed income.

Derived from: Line 5494 Schedule 13

LAD: SEIEXIND\_ I, F, P

**Self-employment, net income**

(1982 to 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 to present), Line 19-23 (1982 to 1983)

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

**Sex of individual**

(1982 to present)

Definition: Each record is assigned a code to represent the gender of the taxfiler. The code is assigned by the Canada Revenue Agency by matching the social insurance number (SIN) reported on the tax return to the SINMASTER, a Human Resources and Social Development Canada (HRSDC) 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 to present)

Definition: Social assistance 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. From 1992 to present this variable was included in XTIRC. From 1986 to 1991, it was included in XTIRC through the non-Taxable income (NTXI\_) field.

Derived from: Line 145 (1992 to present)

LAD: SASPY I, F, P

**Social benefits repayment**

(1989 to present)

Definition: Social benefits repayment is the combined amount of:

- Employment insurance benefits (1989 to present)
- Old Age Security pension benefits (1989 to present)
- Net federal supplements (1992 to present)
- Family Allowance repayment (1989 to 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 to present)

LAD: RSBCL I, F, P

**Social insurance number, change code**

(1982 to present)

Definition: This variable indicates an individual’s social insurance number (SIN) has changed. As described in LIN definition, for a temporary SIN the first digit is 0 or 9 and for a permanent SIN the first digit is within 1 and 8. There are two kinds of change, one based on status change: for example if the visa student who has been issued a temporary SIN becomes a landed immigrant he must reapply for a permanent SIN. The other is because of the issuance of a new SIN to replace a previous SIN of the same class (temporary or permanent).

Following are the possible codes:

- ‘0’ no change
- ‘1’ change from temporary to permanent
- ‘2’ new temporary SIN
- ‘3’ new permanent SIN

Derived from: LAD processing

LAD: SINCH I character

**Spouse or common-law partner amount**

(1982 to present)

Definition: The spouse or common-law partner amount is a non-refundable tax credit available to the taxfiler if at any time in the year, he or she supported his or her spouse or common-law partner. The spousal amount is limited by the net income of the spouse or common-law partner in the tax year. However, if the spouse or common-law partner’s net income exceeds the limit determined by the Canada Revenue Agency, the spousal amount cannot be claimed (net income maximum amount = full spouse amount plus net income base amount). Otherwise, as the spouse’s net income increases, the amount available for a non-refundable tax credit decreases.

Derived from: Line 303 Schedule 1 (1988 to present)  
Line 230 (1982 to 1987)

LAD: MXMP\_ I, F, P

### Spouse's universal child care benefit repayment

(2007 to present)

Definition: For 2007, if for any reason the universal child care benefits paid to your spouse or common-law spouse have been in excess of the amount to which your spouse or common-law spouse were entitled, the CRA can demand repayment.

Derived from: Line 213

LAD: SUCBR I, F, P

### Standard industrial classification code

(1986 to 1992)

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, the Canada Revenue Agency 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. This 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. Starting in 2000, more industry information is available for people who receive a T4 slip from an employer. Consult Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2).

Derived from: Personal Information Section, T1 tax form (1988 to 1992)

LAD: SICCD I

### Stock option benefit deduction

(1984 to present)

Definition: Employee Stock Deduction is a deduction from net income claimed when a taxfiler has received taxable benefits or income from an employee stock option plan. For the 1996 taxyear, the taxfiler is allowed an offsetting deduction for 25% of the benefit indicated on the line Stock Option and Shares Deductions on the tax return.

Derived from: Line 249

LAD: STKDN I, F, P

### T4 slips issued to individual, number of

(2000 to present)

Definition: This represents the number of T4 slips issued to the person. It may not necessarily be the number of businesses that the person worked for as businesses sometimes issue more than one T4 per individual. People not associated with a T4 slip should have a count of 0.

Derived from: T4 slips

LAD: T4CNT I

### Tax, net federal calculated

(1982 to 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 to present), between Line 66 (a) and Line 70 (1982 to 1983)

LAD: NFTXC I, F, P

**Tax, net provincial calculated**

(1982 to present)

Definition: Calculated net provincial tax is the amount of income tax that a filer is required to pay to a provincial government after deducting non-refundable provincial tax credits but before deducting refundable provincial tax credits.

The amount of Quebec tax is not outlined on the federal tax return. Quebec tax has been estimated and is included in this variable.

Derived from: Line 428 (1991 to present), Line 423 (1988 to 1990), Line 427 (1984 to 1987), and Line 67 (1982 to 1983)

LAD: NPTXC I, F, P

**Tax deducted for OAS required clawback**

(2003 to present)

Definition: Tax deducted at source for Old Age Security required clawback as calculated by the system. Old Age Security (OAS) payments are subject to a special recovery to the extent the recipient's net income exceeds this amount. The system taxes back OAS benefits at a 15% rate if the income exceeds the specified income amount. The system of clawing back OAS payments extends to the application of withholding tax, so that where net income for a base period exceeds the current year clawback threshold, OAS payments will be subject to withholding on the potential clawback. For OAS payments made in January-June of the current year, withholding is based on net income in second prior year returns. For OAS payments in July-December of the current year, withholding is based on net income in prior year returns. Amounts withheld from OAS payments should be claimed on the T1 return.

Derived from: Lines 235 and 440

LAD: OASTD I, F, P

**Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations**

(1982 to present)

Definition: Includes dividend income from taxable Canadian corporations (such as stocks or mutual funds) and then grossed down to the actual amounts received; dividends should be reported as income in the year they are received. Dividend income does not include dividends received from foreign investments (which are included in interest income and reported on line 121). See also XDIV and DIVTO.

Derived from: Line 120 (1984 to present)  
Line 14 (1982 to 1983)

LAD: DIVTX I, F, P

**Taxable income**

(1982 to present)

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

Derived from: Line 260 (1984 to present), Line 62 (1982 to 1983)

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

**Tax paid by instalments**

(1995 to present)

Definition: The total instalment payments a person made for their taxes for the tax year.

Derived from: Line 476

LAD: INSTL I, F, P

**Taxation province**

(1982 to present)

Definition: This variable indicates the province, territory or other jurisdiction in which the taxfiler is subject to tax. This is determined, by part, by the Canada Revenue Agency according in the taxfiler's province of residence as of December 31st of the tax year. Jurisdiction is based on where the taxfiler's permanent establishment exists.

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

- 0 Newfoundland and Labrador
- 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 Territory
- 12 Non-Resident
- 13 Multiple Jurisdiction
- 14 Nunavut (from 1998 to present)

Derived from: Personal Identification, Section 1, T1 tax form (1982 to present)

LAD: TXPCO I, K

**Tax-free savings account fair market value**

(2009 to present)

Definition: The aggregate Fair Market Value (FMV) of the Tax-Free Savings Account (TFSA) as of December 31, year-end. Fair Market Value is the dollar amount that may reasonably be expected to be exchanged between a willing buyer and a willing seller for a property. The amount is determined by the financial institution and may not be less than zero. This variable represents the aggregate amount for all of the accounts for each tax filer.

Derived from: Tax Free Savings Account File

LAD: TFSACYE\_ I, F, P

**Tax-free savings account total contributions**

(2009 to present)

Definition: The total dollar amount of contributions on all transactions within all tfsa accounts held by the tax filer in that year.

Derived from: Tax Free Savings Account File

LAD: TFSACTB\_ I, F, P

**Tax-free savings account total withdrawals**

(2009 to present)

Definition: The total dollar amount of withdrawals on all transactions within all TFSA accounts held by the tax filer in that year.

Derived from: Tax Free Savings Account File

LAD: TFSAWDL\_ I, F, P

### Tax return type code, filer

(1994 to present)

Definition: This variable contains a numeric code corresponding to the type of Return the taxfiler filed. The codes are as follows:

- 1 T1 General
- 2 T1 Special
- 3 T1S A (Seniors)
- 4 T1S B (Wage Earners)
- 5 T1S C (Credit Filers)
- 6 T1S D (Credit and Benefits)
- 7 Software generated T1 General
- 8 Non-personalized T1 General
- 9 Deemed resident T1 General - 1995 and subsequent or re-entered (for 1993 and prior years only)
- 10 OAS return of income 1995 and subsequent or EFILE (for 1993 and prior only)
- 11 SAS transcript workflow (ITSO only)
- 50 Indeterminate

Derived from: Front page of T1 General 2008

LAD: RTNTP I

### Total amount of spousal and child support payments paid

(1998 to present)

Definition: Total amount of spousal and child support payments paid by the taxfiler in the year. Effective January 1, 1997, the terms “alimony” and “maintenance” have been replaced by the term “support amount”. The deductible portion of these payments is written on line 220 (ALMDN). The taxfiler enters on line 230 the total of all deductible and non-deductible support payments for a spouse or common-law partner, or for a child, that they made (or, if you are the payee, that you repaid under a court order) in 2005. Only the deductible amount is claimed on line 220. Most child support payments paid according to a written agreement or court order dated after April 1997, are not deductible. To be allowed a deduction for any support payments made in a year, you must be living apart from the qualified recipient throughout the remainder of the year. A payment which is deductible by you will be included in the income of the recipient. Generally, to be allowed your claim, you should register your written agreement or court order (including any amendments) with CRA.

Derived from: Line 230

LAD: TALIP I, F, P

### Total amount of spousal and child support payments received

(1998 to present)

Definition: Total amount of spousal and child support payments received by the taxfiler in the year. Effective May 1, 1997, a new system of taxation has been implemented under which separate treatment is prescribed for payments made on account of child support (“child support payments”) and payments made on account of support of the recipient (usually but not always a former spouse or common-law partner; these payments are referred to for convenience as “spousal payments”). Child support payments are not taxable to the recipient or deductible to the payor, whereas support payments for the benefit of the recipient will continue

to be taxable to the recipient and deductible to the payor so long as they meet the criteria. There is a general presumption that payments are child support payments unless otherwise identified, and new system agreements which provide for taxable/deductible (as opposed to child support) payments must be registered with the CRA. A taxfiler enters on line 156 the total of all support payments for themselves and/or for a child that they received (or, if you are the payer, the payments that were repaid to you under a court order) in the tax year. Taxfilers enter on line 128 only the taxable amount. In the case where the payments are made for the benefit of the recipient (usually a former spouse/common-law partner) the former system will still apply.

Prior to May 1, 1997 the following applied to determining the taxable amount of spousal and child support received. The taxable portion of this amount is written in the ALMI field. Support payments received were generally taxable if ALL of the following conditions were met:

- when the payments were received, the tax filer and the person making the payments were living apart because of a breakdown in the relationship
- the payments were made under a court order or written agreement
- the payments were made to maintain the tax filer, their children, or both
- the payments were an allowance to be paid periodically, such as monthly or quarterly
- the payments were made to the tax filer or to someone else on the tax filer's behalf

Derived from: Line 156

LAD: TALIR I, F, P

### Total deductions for calculation of net income

(1982 to present)

Definition: Total deductions is used to calculate net income through the calculation: net income = total income - total deductions. It is the sum of all deductions reported on the tax return (lines 207 to 224, 229, and 231 to 232). Only deductions used to calculate net income are included in this total (any deductions from net income are not included in this total).

Derived from: T1FF processing

LAD: TIDNC I, F, P

### Total EI insurable earnings on self-employment income

(2010 to present)

Definition: The total amount of EI insurable earnings from box 24 of all T4 slips on self-employment income. If box 24 is blank, use the amount from box 14, unless box 28 states that the T4 earnings are EI exempt. If you have employment income for which you did not get a T4 slip, also enter that amount.

Derived from: Line 5478 Schedule 13

LAD: EINSUREARN\_ I, F, P

### Total income tax deducted

(1992 to present)

Definition: The total of all the amounts shown in the "Income tax deducted" box from all of your Canadian information slips. If you were not a resident of Quebec on December 31, but you had Quebec provincial income tax withheld from your income, also include those amounts on line 437 and attach your provincial information slips to your paper return.

If you were a resident of Quebec on December 31, do not include any of your Quebec provincial income tax deducted. If you and your spouse or common-law partner elected to split pension income, follow the instructions at Step 5 on Form T1032, Joint Election to Split Pension Income, to calculate the amount to enter on line 437 of your and your spouse's or common-law partner's returns. If you paid tax by instalments, claim it on line 476. If you paid foreign taxes, do not claim these amounts on this line. However, you may be able to claim a foreign tax credit. For more information, see Form T2209, Federal Foreign Tax Credits.

Derived from: Line 437 Form T1

LAD: TIDT4 I, F, P

### **Total proceeds of disposition of mortgage foreclosures and conditional sales repossessions of qualified farm property and qualified fishing property**

(2010 to present)

Definition: You may have held a mortgage on a property but had to repossess the property later because you were not paid all or a part of the amount owed under the mortgage. In this case, you may have to report a capital gain or loss. If the capital gain or loss is from a mortgage foreclosure or conditional sales repossession, report the total disposition on line 123 of Schedule 3.

Qualified farm property is certain property you or your spouse or common-law partner owns. It is also certain property owned by a family-farm partnership in which you or your spouse or common-law partner holds an interest.

Qualified fishing property is certain property you or your spouse or common-law partner owns. It is also certain property owned by a family fishing partnership in which you or your spouse or common-law partner holds an interest.

Derived from: Line 123 Schedule 3

LAD: FRMCLOSGRS\_ I, F, P

### **Total proceeds of disposition of qualified small business corporation shares - capital gains (or losses)**

(2010 to present)

Definition: The total proceeds of the disposition of qualified small business corporation shares. A share of a corporation will be considered to be a qualified small business corporation share if all the following conditions are met:

- at the time of sale, it was a share of the capital stock of a small business corporation, and it was owned by you, your spouse or common-law partner, or a partnership of which you were a member;
- throughout that part of the 24 months immediately before the share was disposed of, while the share was owned by you, a partnership of which you were a member, or a person related to you, it was a share of a Canadian-controlled private corporation and more than 50% of the fair market value of the assets of the corporation were:
  - ▶ used mainly in an active business carried on primarily in Canada by the Canadian-controlled private corporation, or by a related corporation;
  - ▶ certain shares or debts of connected corporations; or
  - ▶ a combination of these two types of assets; and
- throughout the 24 months immediately before the share was disposed of, no one owned the share other than you, a partnership of which you were a member or a person related to you.

Derived from: Line 106 Schedule 3

LAD: SBDSPGRS\_ I, F, P

### **Transfer payment income**

(1982 to 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 to 1986; Provincial Family Allowance for Quebec.
  - 1982 to 1992; Federal Family Allowance for all provinces.
  - 1994 to present; Provincial Family Allowance for Quebec.
  - 1996 to present; Provincial family benefits for British Columbia.
  - 1997 to present; Provincial family benefits for Alberta and New Brunswick.
  - 1998 to present; Provincial family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories.
- From 1986 to present:
  - ▶ GST and FST Credits (GHSTC), (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 2005:
  - ▶ Child Tax (CTBI\_), (N)
- In 2006:
  - ▶ Universal Child Care Benefit (UCCB\_), (N)
- In 2007:
  - ▶ Working income tax benefit (WITB\_), (N)
- In 2015:
  - ▶ Children's fitness tax credit (RCFTCC\_), (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

### Trust tax credit

(1992 to 1998)

Definition: The variable is a federal credit that is more commonly referred to as the part XII.2 trust tax credit. The credit, in effect, replaces the income that the beneficiary would have received if his/her trust had not been required to pay Part XII.2 tax.

The amount of the trust's total federal credit that is available to the individual taxpayer is proportionately equal to the share of trust income that was allocated or designated to him/her. This amount is shown in Box 38 of the taxpayer's trust income report (T3 slip) that is produced by the trust's executor/administrator.

Derived from: Line 456 T1

LAD: TDNTR I, F, P

**Tuition and education transferred by spouse**

(1999 to present)

Definition: The tuition and education amounts transferred by the taxfiler's spouse onto the taxfiler's income tax return. The spouse can transfer to the taxfiler any part of certain amounts that the spouse qualifies for but does not need to reduce his or her federal income tax to zero.

The maximum tuition and education amount is \$850 of credit or \$5,000 of fees and amounts. The spouse must designate the amount to the taxfiler on the back of the forms T2202 or T2202A.

Derived from: Line 360 from Schedule 2 (1999 to present).

LAD: EDUSP I, F, P, K

**Tuition and education amounts, total calculated amount claimed as a credit**

(1997 to present)

Definition: This represents the total amount of tuition and education amounts claimed as a credit by a taxfiler, as calculated by the system. A taxfiler can claim tuition, education, and textbook amounts provided they complete Schedule 11 to report their eligibility.

Derived from: Line 323 Schedule 1

LAD: TUEC\_ I, F, P

**Tuition fees for self**

(1982 to present)

Definition: A tuition fee is a non-refundable tax credit. If the taxfiler was a student during the tax year, he or 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 or her income.

Beginning in 1997, we only keep the qualified total amount of the student in the LAD. However, 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 to present), Line 320 (1988 to 1996), Line 213 (1984 to 1987),  
Line 36 (1982 to 1983)

LAD: TUTDN I, F, P, K

**Union, professional and other dues**

(1982 to 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 to present), Line 35 (1982 to 1983)

LAD: DUES\_ I, F, P

**Universal child care benefit**

(2006 to present)

Definition: The Universal Child Care Benefit is an amount of \$100 paid for each child under 6 years of age for whom a person is responsible. The benefit will continue until the month following the child's 6th birthday.

Derived from: Line 117 of T1 tax form

LAD: UCCB\_ I, F, P

**Universal child care benefit designated to dependent child**

(2010 to present)

Definition: If you were a single parent on December 31, 2010, you can choose one of the following options:

- include all UCCB amounts you received in 2010 in the income of the dependant for whom the amount for an eligible dependant (line 305 of Schedule 1) is being claimed. If there is no claim for an eligible dependant, you can choose to include all UCCB amounts in the income of a child for whom the UCCB was received. If you choose this option, enter on line 185, located below and to the left of line 117, the amount shown in box 10 of the RC62 slip (do not enter the amount on line 117); or
- report all UCCB amounts you received in 2010 in your own income. If you choose this option, enter on line 117 the amount shown in box 10 of the RC62 slip (do not enter the amount on line 185).

Derived from: Line 185 Form T1

LAD: UCCBDPND\_ I, F, P

**Universal child care benefit repayment**

(2007 to present)

Definition: Universal Child Care Benefit Repayment is the universal child care benefits paid in excess of the amount to which the individual was entitled.

Derived from: Line 213 of T1 tax form

LAD: UCCBR I, F, P

**Volunteer firefighter tax credit (Federal credit)**

(2011 to present)

Definition: A filer can claim an amount of \$3,000 for this non-refundable tax credit.

The following conditions must be met:

- Filer a volunteer firefighter during the year
- Filer completed at least 200 hours of eligible volunteer firefighting services with one or more fire departments in the year.

If a filer provided services to the same fire department, other than as a volunteer, for the same or similar duties, he or she cannot include any hours related to that department in determining if the 200 hours threshold is met.

Derived from: Line 362 Schedule 1

LAD: NRFIREC\_ I, F, P

**Workers' compensation payments**

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

Derived from: Line 144 (1992 to present)

LAD: WKCPY I, F, P

## Working income tax benefit

(2007 to present)

Definition: The Working Income Tax Benefit is a federal refundable tax credit, which is available starting in 2007 and consists of a basic amount and a disability supplement for low-income individuals and families who are already in the workforce and to encourage other Canadians to enter the workforce.

Some provinces/territories have exercised the option to reconfigure the WITB calculation based on specific social and economic realities. So, the calculation is the same for most of the provinces and territories but the basic working income tax benefit factors are special for Quebec, British Columbia and the Nunavut.

The WITB is calculated on Schedule 6 of the federal income tax return and then entered on line 453 on page 4 of the return.

On Schedule 6 of the return, there are three steps to accomplish. The first step is to calculate the filer's working income and the adjusted family net income. The second step is the calculation of the basic WITB according to the factors for the province. The third step is the calculation of the WITB disability supplement if the tax filer is eligible. If the third step is not applicable for the tax filer, then the amount calculated at the end of the step 2 is the amount to report on line 453.

A tax filer eligible for the WITB if:

- He/she was 19 years of age or older on December 31; and
- Was a resident of Canada for income tax purposes throughout the year.

Exception: If the tax filer is under 19 years of age, he/she may still be eligible for the WITB, if He/she a spouse or common-law partner or an eligible dependant on December 31.

A tax filer is not eligible for the WITB if:

- He/she does not have an eligible dependant and is enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year;
- He/she was confined to a prison or similar institution for a period of 90 days or more in the year; or
- He/she does not have to pay tax in Canada because he/she is an officer or servant of another country, such as a diplomat, or a family member or employee of such person.

For WITB purposes, an eligible spouse at the end of the year is a person who meets all of the following conditions:

- is the cohabiting spouse or common-law partner on December 31;
- is a resident of Canada throughout the year;
- is not enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless he/she has an eligible dependant at the end of the year;
- is not confined to a prison or similar institution for a period of 90 days or more during the year; and
- is not an officer or servant of another country, such as a diplomat, or a family member or employee of such person.

Family net income is an individual's net income added to the net income of their spouse or common-law partner, minus any amount reported for Universal Child Care Benefit (UCCB, see line 117 of the Income Tax and Benefit Return). Net income is the amount on line 236 of the Income Tax and Benefit Return.

The Working income for a tax year is the total amount of an individual's or family's income for the year from employment and business (excluding losses).

Derived from: line 453 of T1 tax form

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

**Working income tax benefit advance payments**

(2008 to present)

Definition: If a taxfiler received Working Income Tax Benefit (WITB) advance payments in the tax year, he or she must enter the amount from box 10 of his or her RC210 slip for that tax year. However, if the taxfiler is entitled to working income tax benefits in the tax year, he or she must complete Schedule 6.

Derived from: Line 415 of schedule 1

LAD: WITBA I, F, P

**Working income tax benefit basic amount, calculated**

(2013 to present)

Definition: The total amount of the basic Working Income Tax Benefit which was received by the tax filer, as calculated by the system. For a detailed description of the basic amount calculations, consult Schedule 6. See also variable WITB\_.

Derived from: Schedule 6, CRA calculation

LAD: WITBBC I, F, P

**Working income tax benefit supplement amount, calculated**

(2013 to present)

Definition: The total amount of the Working Income Tax Benefit disability supplement which was received by the tax filer, as calculated by the system. For a detailed description of the supplement calculations, consult Schedule 6. See also variable WITB\_.

Derived from: Schedule 6, CRA calculation

LAD: WITBSC I, F, P

**Working income tax benefit total working income amount, calculated**

(2013 to present)

Definition: This represents the total working income amount of a client, as calculated by the system, for determining eligibility to receive the Working Income Tax Benefit. This amount includes employment income, self-employment income, and taxable portions of scholarships among other income components. For a detailed description of the included income components, consult Schedule 6. See also variable WITB\_.

Derived from: Schedule 6, CRA calculation

LAD: WITBTAC I, F, P

**Yukon First Nation resident code**

(2013 to present)

Definition: A tax filer residing within the Settlement Land of a Self-Governing Yukon First Nation in the Yukon must indicate if they are a citizen of that Self-Governing First Nation. This code is used to determine if the client is a citizen of a first nation in the Yukon Territory.

'0' Not stated

'1' Yes

'2' No

Derived from: Personal Information Section of Canada Revenue Agency T1 tax form

LAD: YKFNCIT I, F, P

## Yukon, First Nations tax credit claimed

(2008 to present)

Definition: The Canadian and Yukon governments have signed administrative agreements on personal income tax with several autonomous Yukon First Nations. Under these agreements, the Canadian and Yukon governments will share personal income tax jurisdiction with the autonomous Yukon First Nations. Yukon First Nations tax corresponds to a refundable federal abatement and a Yukon First Nations tax credit.

Derived from: Line 6386, provincial tax credit forms YT479

LAD: YKFN\_ I, F, P

## Yukon Federal refundable First Nations abatement

(2010 to present)

Definition: The Government of Canada and the Government of Yukon have concluded personal income tax administration agreements with many self-governing Yukon First Nations. The agreements provide that both the Government of Canada and the Government of Yukon will share the field of personal income tax with self-governing Yukon First Nations. They also provide for the co-ordination of the Personal Income Tax Act of the Self-Governing Yukon First Nation with the federal Income Tax Act and with the Yukon Income Tax Act. This co-ordination is done through the income tax and benefit return of individuals residing on the settlement lands of the self-governing First Nations. The transferred amount is referred to as “Yukon First Nations Tax.” Yukon First Nations tax consists of a federal abatement and a Yukon First Nations income tax credit.

The Federal abatement rate is 95% if you lived on one of the following self-governing Yukon First Nation settlement lands at the end of the year: (Vuntut Gwitchin, Tr’ondëk Hwëch’in, Teslin Tlingit, Selkirk, Nacho Nyak Dun, Little Salmon/Carmacks, Champagne et Aishihik)

The Federal abatement rate is 75% if you lived on one of the following self-governing Yukon First Nation settlement lands at the end of the year: ( Ta’an Kwäch’än, Kwanlin Dun, Kluane, Carcross/Tagish)

All individuals who reside within the settlement land of a self-governing Yukon First Nation, including those who are not members of a self-governing Yukon First Nation, have to identify themselves as residents of the settlement land of a particular self-governing Yukon First Nation.

Derived from: Line 441 Form T1 (and Form YT432)

LAD: YKFNAB\_ I, F, P

## 10 Selected income variable counts and medians for individuals, 2014 to 2015

Acronym	Variable Name	2014		2015	
		Count	Median (\$)	Count	Median (\$)
ABQUEI	Quebec abatement	3,996,425	565	4,074,565	580
ACEXPI	Attendant care expenses	1,455	1,355	1,625	1,431
ADEXPI	Adoption expense	1,935	4,407	1,995	3,423
AFTAXI	After tax income	26,915,120	29,593	27,108,390	30,530
ALEXPI	Employment allowable expenses	794,200	2,703	788,760	2,571
ALMDCI	Deduction of spousal/child support claimed	60,925	10,500	58,845	11,323
ALMDNI	Deduction of spousal/child support paid	62,605	10,553	60,840	11,394
ALMI_I	Taxable of spousal/child support received	69,840	9,600	68,860	9,800
APXMPI	Additional personal exemptions	17,440	4,800	17,510	4,764
AXMP_I	Age exemption	5,359,845	6,916	5,538,235	7,033
BCLICATC_I	B.C. low income action tax credit	1,291,905	115	1,236,810	116
BCMETCC_I	B.C. mining/exploration tax credit	195	1,189	165	1,124
BCSENHRTC_I	BC senior home renovation tax credit	2,760	367	4,810	300
BGRS_I	Gross business income	1,986,175	14,840	1,991,415	14,995
BNET_I	Net business income	1,984,045	6,500	1,988,650	6,530
BPXMPI	Basic personal exemptions	26,974,750	11,138	27,232,380	11,327
CAREGI	Caregiver amount	241,315	4,530	248,645	4,608
CAREGDEP_I	Family caregiver tax credit for dependants	22,815	2,058	26,415	2,093
CAREGDEPNETIC_I	Net income of eligible dependants for the family caregiver tax credit	176,105	2,000	358,105	1,889
CAREGSP_I	Family caregiver tax credit for spouse/common-law partner	110,120	2,058	114,340	2,093
CARTTC_I	Children’s arts tax credit	607,810	500	650,695	500

Acronym	Variable Name	2014		2015	
		Count	Median (\$)	Count	Median (\$)
CCELD_I	Child care expenses as per limitation deduction	24,135	4,550	24,110	5,200
COEXDI	Child care expenses	1,308,975	2,586	1,350,370	2,716
CDGFTI	Donations and gifts tax credit	5,653,605	55	5,604,200	59
CDONCI	Charitable donations and government gifts	5,659,315	282	5,609,040	300
CEA_I	Canada employment amount	17,753,360	1,127	17,908,020	1,146
CEDEXI	Exporation and developments expenses	58,345	1,144	43,325	407
CFPDNI	Canadian forces personnel and police deduction	1,290	12,222	3,180	17,225
CHAD_I	Deduction for children under age 18	3,728,260	4,510	164,525	2,093
CHADTI	Ded. transferred to a spouse for children under 18	624,210	4,510	13,420	2,093
CLCPPPI	CPP/QPP contrib. payable from self-emp.	1,629,350	1,025	1,631,565	1,049
CLKGLI	Capital gains/losses taxable	2,637,955	924	2,747,090	924
CLKGXI	Capital gains/losses net	2,637,955	1,848	2,747,090	1,848
CLRGYI	Clergy residence deduction	26,560	12,666	26,680	12,882
CMGRSI	Gross commission income	222,780	10,462	231,170	10,000
CMIT4I	Commission income per T4 slips	546,875	5,481	555,940	5,717
CMNETI	Net commission income	223,240	4,783	231,920	4,341
CPPSEI	CPP/QPP deductions for self-employment	1,627,955	513	1,630,380	525
CQPP_I	CPP/QPP benefits	6,912,760	7,192	7,143,155	7,332
CQPPDI	CPP/QPP deductions	17,047,775	1,796	17,161,095	1,829
COPT4I	Canada pension plan contribuitions per T4 slips	15,929,730	1,783	16,048,685	1,814
CTBDSI	Benefits for disabled children	140,345	2,064	150,455	2,088
CTBI_I	Child tax benefit income	3,223,935	2,190	3,217,325	2,184
CYCGII	Carrying charges and interest expenses	1,975,370	357	1,947,445	407
DISDNI	Disability deduction for self	709,985	7,766	766,445	7,899
DISDOI	Disability ded. for other than sp.	243,130	7,766	261,460	9,331
DISDTI	Disability deduction transferred	147,120	7,766	159,095	7,899
DIVTEI	Net eligible dividends	3,649,500	449	3,709,210	475
DIVTOI	Net dividends other than elibible	912,195	21,000	975,420	20,008
DIVTXI	Taxable dividends	4,179,370	1,032	4,263,335	1,105
DNTSPI	Deductions transferred from spouse	1,317,370	5,359	1,122,540	6,437
DSBCQI	CPP/QPP disability benefits	396,210	9,946	398,475	10,130
DUES_I	Union and professional dues	5,746,185	634	5,746,145	647
EDUDCI	Educational deduction	1,881,520	3,720	1,876,920	3,720
EDUDNI	Total educational deduction	1,881,670	3,720	1,877,215	3,720
EDUDTI	Tuition deduction transfered from child	694,565	5,000	690,945	5,000
EDUPTI	Education deduction for part time student	670,535	560	663,905	560
EDUSPI	Tuition deduction transfered from spouse	100,025	3,768	100,490	3,894
EDUTFI	Education deduction transfered from dependant	694,575	5,000	690,960	5,000
EI_I	Employment income	19,387,325	33,204	19,536,290	33,702
EICRPI	UI Benefits repayment	162,620	1,052	167,280	1,105
EINS_I	UI Benefits assessed	2,370,170	5,551	2,460,435	5,738
EINSUREARN_I	Total U.I. insurable earnings per T4	14,679,710	36,722	14,946,995	37,174
EIPSEIC_I	Employment insurance premiums on SEI	5,945	314	6,455	324
EIRDNI	EI benefits repaid deduction	325,095	369	326,815	386
EIREGI	Regular EI benefits payable	1,628,715	5,016	1,704,705	5,240
EISUPI	EI assistance as part of a workforce reentry initiative	64,375	3,609	56,350	3,599
ESPA_I	Elected split-pension amount	1,231,195	8,206	1,266,295	8,254
ESPADI	Deduction for elected split-pension amount	1,231,425	8,211	1,269,115	8,252
EXINDI	Exempted income for Canadian Indian	105,750	21,471	106,930	21,632
FABENI	Family benefits	1,507,860	1,782	1,669,710	1,534
FGNBITC_I	Foreign business income	5,925	4,177	5,640	6,387
FGNBITPD_I	Foreign business taxes paid on foreign business income	6,540	187	6,600	257
FGNI_I	Foreign income received	1,524,775	470	1,781,140	515
FGNTXPD_I	Foreign taxes paid on foreign income	1,337,100	50	1,584,920	54
FMGRSI	Gross farming income	328,860	32,108	325,165	33,221
FMNETI	Net farming income	335,185	1,322	331,730	1,454
FPLCGI	Federal political contrib.	187,670	135	291,815	180
FPLTCI	Federal political tax credit	186,570	103	289,860	135
FRMCLOSGRS_I	Mortgage foreclosures and conditional repossessions of qualified farm proper	1,580	45,950	1,345	68,000
FSGRSI	Gross fishing income	26,530	28,616	26,880	28,679
FSNETI	Net fishing income	26,945	13,872	27,415	15,318
FTCAFCSRC_I	Family Tax Cut, spouse adjusted family caregiver	.	.	5,760	8,209
FTCC_I	Family Tax Cut	.	.	1,597,300	967
FTCSNRTCC_I	Family Tax Cut, spouse non-refundable tax credits	.	.	1,716,615	2,146
FTCSTAXIC_I	Family Tax Cut, spouse taxable income	.	.	1,682,950	26,371

Acronym	Variable Name	2014		2015	
		Count	Median (\$)	Count	Median (\$)
FTCSTRFC_I	Family Tax Cut, spouse transferred amount	.	.	530	5,000
FTXSPLC_I	Federal tax on split income	370	7,115	365	5,493
GGEX_I	Capital gain exemption	67,460	27,140	62,745	36,257
GHSTCI	GST rebate (ISD)	8,954,815	406	9,654,325	412
GRSMDI	Gross medical expenses	6,525,900	1,625	6,798,800	1,635
GSTRSI	GST rebate self employed	490,720	48	468,990	48
GVTBDONS_I	Donations made to government bodies	.	.	24,125	100
HBA_I	Home buyers' amount	195,460	5,000	197,365	5,000
HBPRI	RRSP home buyer's plan repayment	937,920	800	933,420	800
HBPSHI	RRSP home buyer's plan shortfall	861,665	512	847,225	527
HBPWDI	RRSP home buyer's plan total withdrawals	1,763,580	10,600	1,739,025	10,937
HRLDNI	Home relocate deductions	1,330	168	1,015	208
INVI_I	Investment income	6,516,815	379	6,267,545	384
KGAPPLRSVC_I	Capital reserves applied as current year capital gains	24,390	50,694	23,755	54,058
KGELGBFRMI_I	Farming income eligible for the capital gains deduction	8,170	120	7,340	158
KGLFMI	Capital gain/loss on mortgage foreclosures	1,560	4,078	1,380	4,894
KGLFRMCLOS_I	Gain/loss on mortgage foreclosures and conditional repossessions	950	-2,227	890	-8,036
KGLOFI	Capital gain/loss from bonds/debentures/promissory notes/other similar properties	31,360	40	24,735	52
KGLPF_I	Net capital gain/loss from disposition of real estates and depreciable property	154,735	17,186	159,185	19,251
KGREALT_I	Gross proceeds from disposition of real estates and depreciable property	159,215	132,190	166,645	142,500
KGSBINVDFR_I	Small business investment deferral capital gains	585	5,310	575	8,807
LOANCI	Interest paid on student loan tax credit	548,285	329	547,840	334
LSTCN_I	Net labour sponsored funds tax credit	295,085	2,769	315,245	2,800
LTP_I	Net limited partnership income	87,845	-222	71,150	-174
MAN55_I	Manitoba 55+ benefits	5,940	647	9,380	647
MBATFTCC_I	Manitoba advance tuition fee tax credit	16,485	178	19,060	185
MDEXCI	Medical expense	4,638,710	1,275	4,818,495	1,291
MKINCI	Market income	23,708,870	31,663	23,898,300	32,374
MVEXPI	Moving expenses	93,915	1,251	87,775	1,379
MXMP_I	Married exemption	2,068,750	8,938	2,006,825	8,308
NETICI	Net income	26,064,555	32,310	26,464,160	33,045
NFSL_I	Net federal supplements income	1,969,705	4,339	2,097,620	4,310
NFTXCI	Net federal tax	17,111,770	3,939	17,522,925	4,058
NNRCCI	Net non-refundable credits	26,995,650	2,456	27,252,010	2,422
NPTXCI	Net provincial tax	17,456,610	2,538	17,753,425	2,599
NRFIREC_I	Volunteer firefighter credit	41,130	3,000	41,430	3,000
NRNLFIREC_I	Volunteer firefighter credit, Newfoundland	4,680	3,000	6,225	3,000
NRPROVCLDAT_I	Provincial children arts tax credit	118,870	500	126,210	500
NRPROVCLFIT_I	Provincial children fitness expenses deduction	208,770	500	219,335	500
NRPROVHB_I	Provincial home buyers tax credit	7,710	10,000	7,165	10,000
NRSKTUITREBC_I	Saskatchewan tuition tax credit	47,190	640	39,405	640
NSALTC_I	N.S. affordable living tax credit	246,585	255	230,810	255
NSFIREC_I	Volunteer firefighter credit, Nova Scotia	7,465	500	7,355	500
NSPRTC_I	N.S. tax credit for low income receiving social assistance	16,545	125	16,410	250
NSPTXC_I	N.S. tax credit for volunteer firefighters	7,455	500	7,350	500
NTCL_I	Northern Territories cost of living credit	28,150	739	28,930	729
NTXI_I	Non-taxable income	3,763,630	5,678	3,873,520	5,728
NUCL_I	Nunavut cost of living tax credit	18,535	535	19,540	520
OASP_I	Old Age Security pension	5,440,375	6,676	5,595,890	6,786
OASPRI	OASP repayment	397,650	3,009	401,520	3,062
OASTDI	Tax deducted for OAS required clawback	496,300	341	527,150	341
ODN_I	Other deductions from total income	685,190	221	748,730	227
ODNNII	Other deductions from net income	203,135	1,723	199,030	1,871
OEI_I	Other employment income	2,349,650	445	2,343,140	455
OI_I	Other income	3,875,285	805	3,843,260	906
ONATCI	Ontario apprenticeship tax credit	1,380	7,527	1,445	7,500
ONCLDATCC_I	Ontario children activity tax credit	514,270	54	591,800	55
ONCOPI	Ontario co-operative education tax credit	1,795	1,234	1,720	1,507
ONEPTCC_I	Ontario energy and property tax credit	2,141,180	967	2,373,820	983
ONEPTCLTCF_I	Ontario paid for accommodation in a public long term care home	22,450	14,775	22,190	15,052
ONEPTCRSV_I	Ontario energy costs paid for a residence located on a reserve	63,130	2,000	59,815	2,000
ONGAINS_I	Ontario guaranteed annual income benefits	10,460	855	140,270	504
ONGRANTS_I	Ontario senior homeowner property tax grant	319,755	500	455,400	500
ONHHRTC_I	Ontario healthy home renovation tax credit	20,835	364	22,070	431
ONNOEC_I	Ontario northern resident energy tax credit	147,915	139	175,245	142



Acronym	Variable Name	2014		2015	
		Count	Median (\$)	Count	Median (\$)
ONSTC_I	Ontario sales tax credit	3,249,425	279	3,031,220	284
OSGIF	Cultural and ecological gifts	7,105	156	8,005	135
PCFETCC_I	Provincial Children's Fitness Equipment tax credit	.	.	219,050	250
PECTCC_I	Provincial Education And Coaching tax credit	.	.	9,680	500
PEIFIRE_I	PEI volunteer firefighter tax credit	850	500	860	500
PENDCI	Pension income deduction	4,878,240	2,000	5,001,810	2,000
PFGRSI	Gross professional income	335,855	18,500	334,360	17,874
PFNETI	Net professional income	337,995	10,288	337,560	9,947
PPIP_I	Provincial Parental Insurance Plan	3,730,995	194	3,725,855	197
PPIPDI	Deduction for PPIP premiums on self-empl. income	413,460	52	419,155	51
PPIPEI	PPIP premiums payable on employment income	110,020	213	112,305	210
PPIPDI	Net Employment Insurance overpayment	355,970	23	347,090	24
PPIPSI	PPIP premiums payable on self-empl. income	427,315	64	431,320	64
PPLCCI	Provincial political tax credit	51,490	117	35,590	90
PRCFTCC_I	Provincial Refundable Children's Fitness tax credit	.	.	1,770	37
PSHRTCC_I	Provincial Senior Home Renovation tax credit	.	.	420	332
PSNRTXRC_I	Provincial Senior Income Tax Reduction for self	.	.	17,225	250
PSROCI	Province assistance benefit	134,410	700	144,595	700
PTPA_I	Public transit passes amount	1,726,415	790	1,759,670	801
PTXC_I	Provincial tax credit	9,231,335	538	9,889,605	587
QPPT4I	Quebec pension plan contributions per T4 slips	3,793,870	1,635	3,791,630	1,685
RCFTCC_I	Children's Fitness, refundable tax credit	.	.	1,698,955	101
RDSP_I	Register disability savings plan	920	531	1,195	336
RGRS_I	Gross rental income	1,597,175	14,000	1,641,765	14,400
RNET_I	Net rental income	1,510,455	1,583	1,547,040	1,747
RRSPCI	RRSP premium	6,073,765	3,000	6,102,095	3,000
RRSPDI	Annual RRSP deduction limit	24,139,605	25,270	24,477,570	26,607
RRSPEI	Earned income for RRSP	19,413,545	32,359	19,595,295	32,813
RRSPLI	Next year RRSP room	22,044,320	29,383	22,229,730	30,911
RRSPOI	RRSP income of person 65+	419,995	4,863	426,570	4,891
RSBCLI	Social benefits repayment	556,215	2,132	564,795	2,201
RSPPII	RRSP transferable from other pension	80,725	26,000	79,730	25,440
SASPYI	Social assistance payments	1,568,725	7,038	1,575,890	7,275
SBDSPGRS_I	Gross proceeds from disposition of shares from a small business corp.	35,480	48,973	33,515	52,875
SBGLSH_I	Net gain/loss on sale of shares from a small business corp.	42,370	16,181	40,620	20,000
SEBENI	Provincial seniors' benefits	93,335	400	95,635	400
SEI_I	Self-employment income	2,942,345	5,884	2,950,700	5,856
SLITC_I	Saskatchewan low-income tax credit	355,075	238	342,460	241
SOP4AI	Superannuation or other pension	4,206,575	14,980	4,323,810	15,455
T4E_I	Total earnings per T4 slip	16,987,365	36,748	17,136,900	37,180
T4EICI	T4 UIC premiums per T4 slip	15,111,920	674	15,216,360	685
T4RP_I	T4 registered pension contrib.	4,869,570	3,475	4,929,940	3,599
T4RSPI	T4-RSP income	2,211,190	1,700	2,193,995	1,670
TALIP	Spousal/child support payments made	85,320	10,000	82,810	10,713
TALIRI	Spousal/child support payments received	119,935	7,800	115,160	8,347
TFSACTB_I	TFSA contributions	7,043,355	5,500	7,639,905	5,500
TFSACYE_I	TFSA calendar year end	9,929,345	10,422	10,691,310	10,747
TFSAWDL_I	TFSA withdrawals	3,185,750	2,650	3,495,340	2,705
TIDNCI	Total deduct's for calculation net income	14,287,820	3,486	14,420,985	3,560
TIDT4I	Total tax deducted per T4 slips	19,701,875	4,332	19,941,665	4,420
TIRC_I	Total income (CRA)	26,155,015	34,103	26,537,875	34,900
TOTDNI	Donations and gifts amount	5,663,315	282	5,613,565	300
TOTNOI	Total non-refundable tax credits	26,994,780	15,931	27,251,445	15,884
TPAJAI	Pension adjustment	6,214,370	5,491	6,226,715	5,569
TPRCFETCC_I	Provincial Children's Fitness, total expenses	.	.	1,775	580
TRCFTCC_I	Children's Fitness, total expenses	.	.	1,699,735	673
TRPINI	Government transfer payments	18,921,720	6,056	20,023,440	5,960
TUEC_I	Tuition and education tax credit	1,709,020	3,485	1,769,180	3,622
TUTDNI	Tuition fees deduction	2,331,065	2,778	2,325,315	2,831
TXI_I	Taxable income (CRA)	25,388,575	32,806	25,851,990	33,434
UCCB_I	Universal child care benefit	1,788,095	1,200	3,753,635	1,440
UCCBDPND_I	Universal child care benefit designated to dependent child	83,555	1,200	296,355	1,440
UCCBRI	Universal child care benefit repayment	18,970	400	28,080	400
WITB_I	Working income tax benefit	1,401,855	784	1,393,890	790
WITBAI	Working income tax benefit advance payments	950	501	760	534

Acronym	Variable Name	2014		2015	
		Count	Median (\$)	Count	Median (\$)
WITBBC_I	Basic working income tax benefit	1,388,435	786	1,379,400	792
WITBSC_I	Supplement working income tax benefit	27,055	499	30,085	508
WITBTAC_I	Working income for the working income tax benefit	1,490,490	12,877	1,495,850	13,057
WKCPYI	Workers compensation payments	584,440	4,407	576,035	4,478
XDIV_I	Total net dividends	4,179,370	750	4,263,335	804
XT4EIC_I	Provincial parental insurance included in EI premiums	64,200	120	66,410	122
XTIRC_I	Total income (ISD)	26,889,715	32,470	27,083,865	33,600
YKFN_I	Yukon First Nation's tax credit	945	1,479	995	1,546
YKFNAB_I	Yukon First Nation's abatement	980	3,010	1,005	3,548

## 11 Correspondence with the IMDB variables

LAD Acronym	IMDB Acronym	IMDB Acronym (Old)	Description
LNGOF	OFFICIAL_LANGUAGE	CAN_LANG, Official_Language_Cd	Immigrant's official languages ability indicator
PAYSC	COUNTRY_CITIZENSHIP	F03FCITZ, CITZ, Citizenship_Country_Cd	Immigrant's country of citizenship at landing
PAYSR	COUNTRY_RESIDENCE	F03FLPR, FCLPR, CLPR_Country_Cd	Immigrant's country of last permanent residence
PAYSN	COUNTRY_BIRTH	F03FCOB, FCOB, Birth_Country_Cd	Immigrant's country of birth
IEDCD	LEVEL_OF_EDUCATION	F03FEDUC, FEDUC, Level_Of_Education_Cd	Immigrant's level of education at landing
IMCAT	IMM_CATEGORY_STC_ROLLUP2	F03IMCAT, IMCAT, Imm_Category_Rollup2_Cd	Immigrant category
STATM	MARITAL_STATUS	M_STAT, Marital_Status_Cd	Immigrant's marital status at landing
LNDYR	LANDING_YEAR	LNDYR, LYR	Landing year
LNGMA	MOTHER_TONGUE	NAT_LANG, Mother_Tongue_Cd	Immigrant's native language (or mother tongue)
IPRMR	DESTINATION_CMA	F03NCMA296NCHA3, Destination_CMA_Cd11	Immigrant's intended place of destination
CNP4_	NOC2_CD11	F03NOC4, NOC4, NOC4_Cd	Immigrant's intended occupation
IEDAN	YEARS_OF_SCHOOLING	SCH_YR, SPECIAL_PROGRAM	Immigrant's years of schooling at landing
IPSPC	SPECIAL_PROGRAM	F03SPC_P, SPC_P, Special_Program_Cd	Immigrant's special program code

## 12 Definition of total income variables

This 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 Canada Revenue Agency;
- 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 Canada Revenue Agency 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 2015, while the details are given in Table 5, Definition of XTIRC, 1982 to 2015.

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.

Other new differences are the exclusion of RRSP income for people who are less than 65 years old and the inclusion of Indian exempt employment income to TIRC.

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 to 2015, while Table 6, Definition of MKINC, 1982 to 2015, 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 2015 via:

Table 1	Components of XTIRC, 2015
Table 2	Components of MKINC, 1982 to 2015
Table 3	History of components of XTIRC
Table 4	Differences between TIRC and XTIRC, 1982 to 2015
Table 5	Definition of XTIRC, 1982 to 2015
Table 6	Definition of MKINC, 1982 to 2015

**Table 1**  
**Components of XTIRC, 2015**

	Acronym
<b>Employment income</b>	
Total earnings from T4 slips	T4E__
Indian exempt employment income	EXIND
Other employment income	OEI__
Net business income	BNET_
Net professional income	PFNET
Net commission income	CMNET
Net farming income	FMNET
Net fishing income	FSNET
Indian exempt self-employment income	SEIEXIND
<b>Other types of income</b>	
Limited partnership income	LTPJ_
Dividends	XDIV_
Interest and other investment income	INVI_
Rental income, net	RNET_
Alimony or separation allowances	ALMI_
Other income	OI__
Pension and superannuation income	SOP4A
RRSP income of individuals aged 65 and over	RRSPO
<b>Transfers or credits</b>	
Old Age Security pension	OASP_
Canada/Quebec Pension Plan	CQPP_
Net federal supplements	NFSL_
Employment insurance	EINS_
Goods and services tax credit	GHSTC
Provincial refundable tax credits	PTXC_
Social assistance	SASPY
Workers' compensation	WKCPY
Child Tax Benefits	CTBI_
Family benefits	FABEN
Universal Child Care Benefit	UCCB_
Register Disability Savings Plan	RDSP_
Working income tax benefit	WITB_
Children's fitness tax credit	RCFTCC

**Table 2**  
**Components of MKINC, 1982 to 2015**

	Acronym
<b>Employment income</b>	
Total earnings from T4 slips	T4E__
Indian exempt employment income	EXIND
Other employment income	OEI__
Net business income	BNET_
Net professional income	PFNET
Net commission income	CMNET
Net farming income	FMNET
Net fishing income	FSNET
Indian exempt self-employment income	SEIEXIND
<b>Other types of income</b>	
Limited partnership income	LTPJ_
Dividends	XDIV_
Interest and other investment income	INVI_
Rental income, net	RNET_
Alimony or separation allowances	ALMI_
Other income	OI__
Pension and superannuation income	SOP4A
RRSP income of individuals aged 65 and over	RRSPO

**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, NTXL_, and FST credit, GHSTC. Alimony, separation, or child support payments are reported as a separate field, ALML_. 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, T4RSP, is available as a separate field; it was previously included with Other income, OI___. However, XTIRC includes RRSP income for persons aged 65 and over, RRSP0, only. Net limited partnership income is available as a separate field, LTPL_. It was previously included in Net self-employment income, SEI___, Net rental income, RNET_, or Other income, OI___.
1989	No changes were made.
1990	The goods and services tax (GST) credit is added to LAD through the existing FST credit variable, GHSTC. 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. <sup>1</sup>
1994	A variable denoting estimated provincial Family Allowance payments to residents of Quebec, FAQUE, is added. <sup>1</sup>
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_). <sup>1</sup> 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. <sup>1</sup>
1998	The Saskatchewan Child Benefit, Ontario Child Care Supplement for Working Families, the Northwest Territories Child Benefit and the Nova Scotia Child Benefit programs started. <sup>1</sup>
1999	Indian exempt employment income, EXIND, is included as a component of XTIRC.
2000 to 2005	No changes were made.
2006	Universal Child Care Benefit, UCCB_, is included as a component of Total Income: TIRC_, XTIRC.
2007	Working income tax benefit, WITB_, is included as a component of Total Income: XTIRC (via Government transfer payments TRPIN).
2008	Registered Disability Savings Plan, RDSP_, is included as a component of Total Income: TIRC_, XTIRC.
2009	No changes were made.
2010	Indian exempt self-employment income, SEIEXIND, is included as a component of XTIRC (via SEI___).
2011 to 2014	No changes were made.
2015	Children's fitness tax credit (RCFTCC_), is included as a component of Total Income: XTIRC (via Government transfer payments TRPIN).

1. 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 to 2015**  
**a. Variables included in TIRC**

Description	1982 to 1985	1986	1987	1988 to 1991	1992	1993 to 2005	2006	2007	2008 to 2015
Total earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__
Business income, net	BNET_	BNET_	BNET_	BNET_	BNET_	BNET_	BNET_	BNET_	BNET_
Commission income, net	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET
Farming income, net	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET
Fishing income, net	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET
Professional income, net	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET
Old Age Security pension	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_
CPP/QPP benefits	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_
Pension and superannuation income	SOP4A	SOP4A	SOP4A	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_	EINS_ 5/4 of Other than Eligible Dividends,	EINS_ 5/4 of Other than Eligible Dividends,	EINS_ 5/4 of Other than Eligible Dividends,
Dividend income from T4 (DIVTX) (not included in the LAD)	3/2 of XDIV_	3/2 of XDIV_	4/3 of XDIV_	5/4 of XDIV_	5/4 of XDIV_	5/4 of XDIV_	29/20 of Eligible Dividends	29/20 of Eligible Dividends	29/20 of Eligible Dividends
Interest and investment income	INVI_ (Included in SEI_ or RNET_ or OI_)	INVI_ (Included in SEI_ or RNET_ or OI_)	INVI_ (Included in SEI_ or RNET_ or OI_)	INVI_	INVI_	INVI_	INVI_	INVI_	INVI_
Limited partnership income, net	RNET_ (Included in LTPI_)	RNET_ (Included in LTPI_)	RNET_	LTPI_	LTPI_	LTPI_	LTPI_	LTPI_	LTPI_
Rental income, net	CLKGL_ (Included in OI_)	CLKGL_	CLKGL_	CLKGL_	CLKGL_	CLKGL_	CLKGL_	CLKGL_	CLKGL_
Capital gains/losses, calculated	ALMI_ (Included in OI_)	ALMI_ (Included in OI_)	ALMI_ (Included in OI_)	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_
Alimony or support income	RRSP income OI_ (Includes ALMI_, T4RSP, LTPI_)	RRSP income OI_ (Includes ALMI_, T4RSP, LTPI_)	RRSP income OI_ (Includes ALMI_, T4RSP, LTPI_)	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP
Other income (MINUS) Employment Expense deduction (not included in the LAD)	EMPLEX	EMPLEX	EMPLEX	..	..	..	..	..	..
(MINUS) Other allowable expenses	ALEXP	ALEXP	ALEXP	..	..	..	..	..	..
Non-Taxable income	..	..	..	..	NFSL_ WKCPY SASPY	NFSL_ WKCPY SASPY	NFSL_ WKCPY SASPY	NFSL_ WKCPY SASPY	NFSL_ WKCPY SASPY
Universal Child Care benefit	..	..	..	..	..	..	UCCB_	UCCB_	UCCB_
Elected split-pension amount	..	..	..	..	..	..	..	ESPA_	ESPA_
Register Disability Savings Plan	..	..	..	..	..	..	..	..	RDSP_
<b>= Total income</b>	<b>= TIRC_</b>	<b>= TIRC_</b>	<b>= TIRC_</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 to 2015**  
**b. Variables to be added or removed from TIRC to create XTIRC**

Description	1982 to			1988 to 1990 to				1994 to				1999 to		2007 to	2010 to	2015
	1985	1986	1987	1989	1991	1992	1993	1995	1996	1997	1998	2005	2006	2009	2014	2015
<b>= Total Income (MINUS) Capital gains/losses</b>	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_
(MINUS) Dividends	1/2 of XDIV_	1/2 of XDIV_	1/3 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_
(MINUS) RRSP income	..	..	..	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP
(PLUS) Other allowable expenses	ALEXP	ALEXP	ALEXP	..	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Employment expense deduction (not included in the LAD)	EMPLEX	EMPLEX	EMPLEX	..	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Indian exempt employment income	..	..	..	..	..	..	..	..	..	..	..	EXIND	EXIND	EXIND	EXIND	EXIND
(PLUS) Indian exempt self-employment income	..	..	..	..	..	..	..	..	..	..	..	..	..	..	SEIEXIND	SEIEXIND
(PLUS) Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
(PLUS) Child Tax benefit	..	..	..	..	..	..	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_
(PLUS) Child Tax credit	CTC_	CTC_	CTC_	CTC_	CTC_	CTC_	..	..	..	..	..	..	..	..	..	..
(PLUS) Family benefits	..	..	..	..	..	..	..	FABEN (QC)	FABEN (BC)	FABEN (BC)	FABEN (BC)	FABEN (NF, NS, NS, NB, QC, ON, SK, AB, BC, BC, NT, YK, NU)	FABEN (NF, NS, NS, NB, QC, ON, SK, AB, BC, AB, BC, NT, YK, NU)	FABEN (NF, NS, NS, NB, QC, ON, SK, AB, BC, AB, BC, NT, YK, NU)	FABEN (NF, NS, NS, NB, QC, ON, SK, AB, BC, AB, BC, NT, YK, NU)	FABEN (NF, NS, NS, NB, QC, ON, SK, AB, BC, AB, BC, NT, YK, NU)
(PLUS) GST and FST credits	..	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
(PLUS) Income, non-taxable	..	NTXI_	NTXI_	NTXI_	NTXI_	..	..	..	..	..	..	..	..	..	..	..
(PLUS) RRSP income, persons 65+	..	..	..	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
(PLUS) Working income tax benefit	..	..	..	..	..	..	..	..	..	..	..	..	..	WITB_	WITB_	WITB_
(MINUS) Elected split-pension amount	..	..	..	..	..	..	..	..	..	..	..	..	..	ESPA_	ESPA_	ESPA_
(MINUS) Children's fitness tax credit	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	RCFTCC_
<b>= Total income (ISD)</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>

**Table 5**  
**Definition of XTIRC, 1982 to 2015**

Description	1982 to			1988 to			1994 to			1999 to			2008 to 2010 to			
	1985	1986	1987	1991	1992	1993	1995	1996	1997	1998	2005	2006	2007	2009	2014	2015
Earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__
Indian exemption for employment income	..	..	..	..	..	..	..	..	..	..	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__
Self-employment, net income	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__
Old Age Security pension	(Inc. LTPI_)	(Inc. LTPI_)	(Inc. LTPI_)	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__
CPP/QPP benefits	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_
Pension and superannuation income	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_
Family benefits	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Employment insurance benefits	FABEN (CAN, QC)	FABEN (CAN, QC)	FABEN (CAN)	FABEN (CAN)	FABEN (CAN)	..	FABEN (QC)	FABEN (QC, BC)	FABEN (NB, AL, BC, QC)	FABEN (SK, AB, BC, NT)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)
Dividends	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_
Interest and investment income	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_
Limited partnership income, net	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)	INVI_ (Inc. in SEI_ or RNET or OI_)
Rental income, net	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)	RNET_ (LTPI_)
Alimony or support income	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)	ALMI_ (Incl. in OI_)
RRSP income for persons 65+	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)	RRSPO (OI_)
Other income	LTPI_	LTPI_	LTPI_	OI_	OI_	OI_	OI_	OI_	OI_	OI_	OI_	OI_	OI_	OI_	OI_	OI_
Income, non-taxable	..	NTXI_	NTXI_	NTXI_	SASPY	SASPY	SASPY	SASPY	SASPY	SASPY	SASPY	SASPY	SASPY	SASPY	SASPY	SASPY
Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
Child Tax credit	CTC_	CTC_	CTC_	CTC_	CTC_	..	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_
Child Tax benefit	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GST and FST credits	..	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
Universal child care benefit	..	..	..	..	..	..	..	..	..	..	..	UCCB_	UCCB_	UCCB_	UCCB_	UCCB_
Register Disability Savings Plan	..	..	..	..	..	..	..	..	..	..	..	..	RDSP_	RDSP_	RDSP_	RDSP_
Working income tax benefit	..	..	..	..	..	..	..	..	..	..	..	..	WITB_	WITB_	WITB_	WITB_
Children's fitness tax credit	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	RCFTCC_
<b>= Total Income (ISD)</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>	<b>=XTIRC_</b>



**Table 6**  
**Definition of MKINC, 1982 to 2015**

Description	1982 to 1985	1986 to 1987	1988 to 1998	1999 to 2009	2010 to 2015
Earnings from T4 Slips, total	T4E__	T4E__	T4E__	T4E__	T4E__
Indian exemption for employment income	..	..	..	EXIND	EXIND
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__
					SEI__
					(Includes SEIEXIND)
Self-employment, net income	SEI__ (Includes LTPI_)	SEI__ (Includes LTPI_)	SEI__	SEI__	SEI__
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Dividends	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__
Interest and investment income	INVI__	INVI__	INVI__	INVI__	INVI__
Limited partnership income, net amount	(Included in SEI__ or RNET_ or OI__)	(Included in SEI__ or RNET_ or OI__)	LTPI__	LTPI__	LTPI__
Rental income, net	RNET_ (Inc. LTPI_)	RNET_ (Inc. LTPI_)	RNET__	RNET__	RNET__
Alimony or separation allowance income	(Included in OI__)	ALMI__	ALMI__	ALMI__	ALMI__
RRSP income for persons 65+	(Included in OI__)	(Included in OI__)	RRSPO	RRSPO	RRSPO
Other income	OI__ (includes ALMI_, T4RSP, LTPI_)	OI__ (includes ALMI_, T4RSP, LTPI_)	OI__	OI__	OI__
<b>= Market income</b>	<b>= MKINC</b>	<b>= MKINC</b>	<b>= MKINC</b>	<b>= MKINC</b>	<b>= MKINC</b>