

SPSD/M



Parameter Guide

This guide consists of an encyclopaedic reference to SPSPD/M parameters. A description of each of the three kinds of parameters (control, adjustment, and tax/transfer) is given. An appendix is included which gives tax/transfer parameter values for the supplied parameter files.

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1. Introduction

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

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

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

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

As distributed, the standard model algorithm uses over 400 parameters which are provided with default values for ten alternative variants:

- 1984 actual
- 1985 actual
- 1986 actual
- 1987 actual and estimated
- 1988 status quo (pre-reform)
- 1988 status quo (pre-reform), deflated to 1984 dollars
- 1988 reform
- 1988 reform, deflated to 1984 dollars.
- 1989 reform and estimated
- 1989 reform and estimated, deflated to 1984 dollars.

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

FLAG	<p>A flag controls whether or not an algorithm (or program or calculation) is performed. With a value of one the algorithm is executed, with a value of zero it is not. Flag parameters always have the word "FLAG" as the last four letters in their name.</p> <p>A flag must take the value 0 or 1.</p>
OPTION	<p>An option parameter allows the choice of two or more algorithms (or programs or calculations). Values range from 1 to the number of options allowed. Option parameters always end in "OPT".</p> <p>A valid option value is an integer between 1 and the highest number allowed in the parameter definition.</p>
SCALAR	<p>Scalar parameters take a single numeric value with or without a decimal point.</p>
STRING	<p>A string parameter is a short single line of text.</p>

VECTOR	A vector is a single column of numbers. The first value is the number of values to follow. The program checks that the correct number of values are included.
LOOKUP TABLE	A lookup table contains a single value followed by a set of three columns. The initial single value indicates the number of rows which are to follow. The tables are used in a similar manner as a tax table. A value, such as taxable income, is provided as a parameter to a look up program and the amount of tax payable is returned. In a lookup table, the first column represents the input value, such as taxable income. The second column represents the output value corresponding to the input value in the same column. The third column represents the marginal change in the output value for the next increment (or tax bracket).
TABLE	A table is a numeric array with an arbitrary number of rows and columns. The array is preceded by a number indicating the number of rows to follow.

The purpose of this document is to provide an explanation of all parameters provided with the model. This includes a detailed description of how the parameter is used, its value for the variants provided, and wherever possible, the published source where the values were obtained. Many parameters have been estimated and the user is encouraged to inform us of the existence of more refined estimates or more appropriate values.

Section 2, organized by program, provides an overview of the parameters. For example, all parameters related to calculating Family Allowances (STDFA, AFAC1, AFAC2, AFAC3, AFAC4, QFS, QFPSL, and QFFSL) are listed together and each has a one line description.

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

Appendix A contains a listing of all tax/transfer parameter values and their sources provided with the SPSM distribution. This section is also organized by function. Section numbers correspond to those in Section 2.

2. Parameter Overview by Program

2.1. Model Control Parameters

2.1.1. Descriptive Information on This SPSM Run

CPRDESC	Description of SPSM run
LICENSEE	SPSD/M licensee
AUTHOR	Name of person doing simulation
OUTCPR	Name of control parameter file (out)
ALGDESC	Names of Standard and Alternate Algorithms

2.1.2. SPSD Input Files

INSPSD	Name of SPSD file (in)
FXVFLAG	Read FAMEX expenditure vector
INPFXV	Name of FAMEX vector file (in)
INPWGT	Name of weight file (in)

2.1.3. Database Adjustment

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

2.1.4. Variant Information

VARALG	Name of variant algorithm
VARMETH	Method of creating variant variables
VARDESC	Description of variant parameters
INPVARMPR	Name of variant tax transfer parameter file (in)
OUTVARMPR	Name of variant tax/transfer parameter file (out)
OUTMRSFLAG	Variant results file creation flag
OUTVARMRS	Name of variant results file (out)
OUTMRSVARS	Variant results file variables

2.1.5. Base Information

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

2.1.6. Subsampling, Random Number Seed

SAMPLEREQ	Size of sample requested
SAMPLE	Size of sample obtained
WGTTOT	Sum of household weights
SEED	Random number generator seed

2.1.7. Record Selection Facility

SELFLAG	Selection facility activation flag
SELUNIT	Selection facility family level
SELSPEC	Selection specification

2.1.8. Marginal Tax Rate Facility

MARFLAG	Marginal tax rate facility activation flag
MARAMT	Amount to be added to variable for marginal calculation
MARVAR	Variable incremented for marginal calculation
MARSPEC	Expression identifying recipients for marginal calculation

2.1.9. User-defined Analysis Variables

EX0	User expressions
EX0LAB	User expression labels
EX0PREC	User expression output precision
EX1	User expressions
EX1LAB	User expression labels
EX1PREC	User expression output precision
EX2	User expressions
EX2LAB	User expression labels
EX2PREC	User expression output precision
EX3	User expressions
EX3LAB	User expression labels
EX3PREC	User expression output precision
EX4	User expressions
EX4LAB	User expression labels
EX4PREC	User expression output precision
EX5	User expressions
EX5LAB	User expression labels
EX5PREC	User expression output precision
EX6	User expressions
EX6LAB	User expression labels
EX6PREC	User expression output precision
EX7	User expressions
EX7LAB	User expression labels
EX7PREC	User expression output precision
EX8	User expressions
EX8LAB	User expression labels

EX8PREC	User expression output precision
EX9	User expressions
EX9LAB	User expression labels
EX9PREC	User expression output precision
EX10	User expressions
EX10LAB	User expression labels
EX10PREC	User expression output precision
EX11	User expressions
EX11LAB	User expression labels
EX11PREC	User expression output precision
EX12	User expressions
EX12LAB	User expression labels
EX12PREC	User expression output precision
EX13	User expressions
EX13LAB	User expression labels
EX13PREC	User expression output precision
EX14	User expressions
EX14LAB	User expression labels
EX14PREC	User expression output precision
EX15	User expressions
EX15LAB	User expression labels
EX15PREC	User expression output precision
EX16	User expressions
EX16LAB	User expression labels
EX16PREC	User expression output precision
EX17	User expressions
EX17LAB	User expression labels
EX17PREC	User expression output precision
EX18	User expressions
EX18LAB	User expression labels
EX18PREC	User expression output precision
EX19	User expressions
EX19LAB	User expression labels
EX19PREC	User expression output precision

2.1.10. User-defined Categorical Variables

CL0	User class variables
CL0BRK	Break values for user class variables
CL1	User class variables
CL1BRK	Break values for user class variables
CL2	User class variables
CL2BRK	Break values for user class variables
CL3	User class variables
CL3BRK	Break values for user class variables
CL4	User class variables
CL4BRK	Break values for user class variables
CL5	User class variables
CL5BRK	Break values for user class variables

CL6	User class variables
CL6BRK	Break values for user class variables
CL7	User class variables
CL7BRK	Break values for user class variables
CL8	User class variables
CL8BRK	Break values for user class variables
CL9	User class variables
CL9BRK	Break values for user class variables

2.1.11. Text File Output Facility

ASCFLAG	Text file output facility activation flag
OUTASC	Name of text file results file (out)
ASCUNIT	Text file output family level
ASCSTYLE	Styles of text file output
ASCVARS	Variables selected for text file output

2.1.12. SAS Output Facility

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

2.1.13. Reports

OUTTBL	Name of report file (out)
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2.1.13.1. Parameter Reporting

PRDFFLAG	Parameter difference report activation flag
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2.1.13.2. Hard-wired Tables

T0FLAG	Table 0 request flag
T0AFLAG	Table 0A request flag
T1FLAG	Table 1 request flag
T1AFLAG	Table 1A request flag
T2FLAG	Table 2 request flag
T2AFLAG	Table 2A request flag
T3FLAG	Table 3 request flag
T3AFLAG	Table 3A request flag
T4FLAG	Table 4 request flag
T4AFLAG	Table 4A request flag
TABUNIT	Hard-wired tables family level

TABDELTA	Hard-wired tables winner/loser threshold
INCVAR	Variable to use for table 2
INCGP	Income cutpoints for table 2
PVRAT	Family poverty ratio fractions for table 4

2.1.13.3. User-specified Tabulation Facility

XTFLAG	X-tab facility activation flag
XTSPEC	X-tab specification
XTCOLS	X-tab desired print width
XTLINES	X-tab desired lines per page

2.1.13.4. Distributional Analysis Facility

DISTFLAG	Distribution facility activation flag
DISTUNIT	Distribution facility family level
DISTVAR	Distribution facility variable
DISTSAMP	Distribution facility sample size
DISTZERO	Distribution facility zero inclusion flag
DISTP	Breakpoints for histogram plot
DISTPWID	Width of histogram plot
DISTPHGT	Height of histogram plot

2.2. Database Adjustment Parameters

APRDESC	Description of database adjustment parameter file
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2.2.1. Dollar Denominated Parameters

EARNMIN	Earnings threshold to be an earner
PTF	Table 4 poverty threshold
RRSPIFLAG	RRSP increment activation flag
RRSPEMIN	Minimum (idrpp+idrrsp) for increment if idrpp>0
RRSPEMAX	Maximum (idrpp+idrrsp) for increment if idrpp>0
RRSPEINC	Increment to idrrsp if condition and idrpp>0
RRSPSMIN	Minimum (idrrsp) for increment if idrpp=0
RRSPSMAX	Maximum (idrrsp) for increment if idrpp=0
RRSPSINC	Increment to idrrsp if condition and idrpp=0

2.2.2. Database Adjustment Factors

GROWFLAG	Adjustment factors activation flag
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2.2.3. UI Growth Parameters

UER	Unemployment rate
UIBASEYRMAX	Maximum insurable earnings for base year
UITARGYRMAX	Maximum insurable earnings for target year

2.2.4. Income and Deduction Items

GFALEXP	Growth factor: other allowable employment expenses
GFCARRY	Growth factor: carrying charges
GFCCEA	Growth factor: child care expense deduction allowed
GFC CET	Growth factor: child care expenses
GFCCHARA	Growth factor: charitable donations and gifts
GFCLOSS	Growth factor: previous years capital losses
GFCPPL65	Growth factor: CPP for age < 65
GFCPP65	Growth factor: CPP for age 65
GFCPP66	Growth factor: CPP for age 66
GFCPP67	Growth factor: CPP for age 67
GFCPP68	Growth factor: CPP for age 68
GFCPP69	Growth factor: CPP for age 69
GFCPP70	Growth factor: CPP for age 70
GFCPP71	Growth factor: CPP for age 71
GFCPP72	Growth factor: CPP for age 72
GFCPP73	Growth factor: CPP for age 73
GFCPP74	Growth factor: CPP for age 74
GFCPP75	Growth factor: CPP for age 75
GFCPPG75	Growth factor: CPP for age > 75
GFDISEX	Growth factor: disability deduction
GFDUES	Growth factor: professional and union dues (T1)
GFEDUC	Growth factor: education deduction
GFFOTC	Growth factor: federal other tax credits
GFFPTC	Growth factor: federal political contribution tax credit
GFICAPG	Growth factor: capital gains received
GFIDIV	Growth factor: dividends received
GFIEMP	Growth factors: employment income
GFIINT	Growth factor: interest income
GFILOSS	Growth factor: business investment losses
GFINO GV	Growth factor: non-taxable other government income
GFINOTH	Growth factor: non-taxable other money income
GFIOINV	Growth factor: other investment income
GFIPENS	Growth factor: retirement pension income
GFIROOM	Growth factor: income from renters
GFISA	Growth factor: social assistance received
GFISEFM	Growth factor: self-employment income - farming
GFISENF	Growth factor: self-employment income - non-farming
GFITC	Growth factor: federal investment tax credit
GFITOGV	Growth factor: taxable other government income
GFITOTH	Growth factor: taxable other money item
GMEDA	Growth factor: net medical claims

GFNCLOS	Growth factor: allowable other years non-capital losses
GFOTHDN	Growth factor: other deductions from total income
GFOTHPE	Growth factor: other dependent exemptions
GFPTC	Growth factor: calculated provincial tax credits
GFRPP	Growth factor: registered pension plan contributions (T1)
GFRRSP	Growth factor: RRSP contributions (T1)
GFTUITN	Growth factor: tuition fees

2.2.5. Famex Expenditure Items

GFFMX	Growth factor: Consumer expenditure categories
GFINTPL	Growth factor: interest on personal loans
GFNES	Growth factor: not elsewhere stated
GFTAXF	Growth factor: income taxes
GFUIC	Growth factor: UI contributions
GFNCAL	Growth factor: net change in assets and liabilities
GFRETPEN	Growth factor: retirement pension contribution (FAMEX)
GFRRSPT	Growth factor: total RRSP contributions (FAMEX)
GFFABD	Growth factor: account balancing difference
GFFOMR	Growth factor: other money receipts
GFPTAX	Growth factor: property tax

2.3. Government Transfers and Personal Income Taxes

2.3.1. Variant Description

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

2.3.2. Government Transfers

2.3.2.1. Unemployment Insurance

UIERNMAX	Maximum insurable earnings
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2.3.2.1.1. Minimum Weeks to Qualify

UIREGMINWK	Minimum weeks to qualify for regular benefits
UIMATMINWK	Minimum weeks to qualify for maternity benefits
UISICMINWK	Minimum weeks to qualify for sickness benefits
UIRETMINWK	Minimum weeks to qualify for retirement benefits
UIFSHMINWK	Minimum weeks to qualify for fishing benefits

2.3.2.1.2. Regional Qualification

UIRGNMIN	Regional unemployment rate
UIRGNWKS	Weeks required for eligibility

2.3.2.1.3. Repeater Qualification

UIREPUER	Regional unemployment rate
UIREPPREV	Weeks of insurable employment
UIREPWWKD	Repeater eligibility requirements

2.3.2.1.4. Basic Parameters

UIWAITWKS	Minimum waiting period all claims
UIMAXBASEWKS	Maximum number of weeks on the initial phase - regular
UIMAXMATWKS	Maximum number of weeks - maternity
UIMAXSICWKS	Maximum number of weeks - sickness
UIMAXRETWKS	Maximum number of weeks - retirement
UIMAXFSHWKS	Maximum number of weeks - fishing
UIMAXDUR	Maximum duration of a UI claim

2.3.2.1.5. Labour Force Extended Benefits

UILFEMIN	Weeks worked in qualifying period
UILFEWKS	Weeks LFE entitlement

2.3.2.1.6. Regional Extended Benefits

UIRGEMIN	Unemployment rate for regional extended entitlement
UIRGWKS	Weeks regional extended entitlement

2.3.2.1.7. Benefit Rates

UIBASRATE	Benefit rate for basic phase
UILFERATE	Benefit rate for labor force extended phase
UIRGerate	Benefit rate for regional extended phase

2.3.2.1.8. Option Activation

UIENTFLAG	Basic entrance requirements flag
UIRGNFLAG	Regional requirements flag
UIRPTFLAG	Repeater requirements flag
UIBASFLAG	Basic phase calculation flag

UILFEFLAG	Labour force extended phase calculation flag
UIRGEFLAG	Regional extended phase calculation flag
UIEFFFLAG	Observed effective weekly benefit rate flag

2.3.2.2. Family Allowance

FAFLAG	Family allowance flag
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2.3.2.2.1. All Provinces Except Alberta and Quebec

FATD	Family income family allowance turn down
FARR	Family allowance repayment rate
STDFA	Standard federal family allowance per child

2.3.2.2.2. Alberta

AFAC1	Alberta FA benefit per child aged 0 - 6
AFAC2	Alberta FA benefit per child aged 7 - 11
AFAC3	Alberta FA benefit per child aged 12- 15
AFAC4	Alberta FA benefit per child aged 16- 17

2.3.2.2.3. Quebec

QFFSL	Federal contribution on Quebec family allowance
QFPSL	Provincial contribution on Quebec family allowance
QFS	Federal supplement per child 12-17 on Quebec family allowance

2.3.2.3. Old Age Security (OAS)

OASFLAG	Old age security flag
BOAS	Basic OAS
OASRR	OAS reduction rate
OASTD	Family income OAS turn down

2.3.2.4. Guaranteed Income Supplement

2.3.2.4.1. Supplement Rates

GISFLAG	Federal GIS/SPA/ESPA flag
GISOASFLAG	GIS OAS shortfall flag
BGISS	Basic GIS supplement - single
BGISM	Basic GIS supplement - married
BESPA	Basic GIS portion of extended SPA
PYINC	CPI deflator to calculate previous year income

GISRLS	Basic GIS reduction level: single pensioners
GISRRM	Basic GIS reduction rate: married pensioners
SPARL	SPA reduction point: one married/widowed
GISRRS	Basic GIS reduction rate: single pensioners
GISRLM	Basic GIS reduction level: married pensioners
SPAOSRR	OAS portion of SPA taxback rate

2.3.2.4.2. Take-up Rates

GISTURFLAG	GIS take up rate flag
GISST	GIS take-up rate: single pensioner by GIS benefit level
GISCT	GIS take-up rate: pensioner couple by GIS benefit level
GISOT	GIS take-up rate: one pensioner couple by GIS benefit level
SPAFLAG	Extended SPA Eligibility Flag
SPAT	SPA take-up rate by SPA benefit level
SPAFE	SPA take-up rate: eligible female widow
SPAME	SPA take-up rate: eligible male widower
ESPAT	Extended SPA take-up rate by GIS benefit level

2.3.2.5. Provincial GIS Supplementation Programs

GISTFLAG	Provincial GIS top-up flag
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2.3.2.5.1. Nova Scotia

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

2.3.2.5.2. Ontario

ONTS	Ontario GIS supplement: single pensioners
ONTC	Ontario GIS supplement: married pensioners

2.3.2.5.3. Manitoba

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

2.3.2.5.4. Saskatchewan

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

2.3.2.5.5. Alberta

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

2.3.2.5.6. British Columbia

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

2.3.2.6. Federal Sales Tax Credit

FSTCFLAG	Federal sales tax credit flag
FSTCF	Federal sales tax credit amount for filer
FSTCS	Federal sales tax credit amount for spouse
FSTCC	Federal sales tax credit amount for dependant
FSTCL	Federal sales tax credit reduction level
FSTCR	Federal sales tax credit reduction rate

2.3.2.7. Federal Child Tax Credit

CTCFLAG	Child tax credit flag
CTCPC	Child tax credit per child
CTCTD	Family income child tax credit turn down
CTCRR	Child tax credit reduction rate
CTCIFLAG	Child tax credit social assistance income inclusion flag

2.3.2.8. Other Social Assistance Parameters

SAELDOPT	SA for elderly calculation method
SAFLAG	Federal social assistance flag
SFAOUT	Proportion of federal social assistance to eliminate

2.3.3. Calculation of Total Income

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

2.3.4. Personal Taxes

2.3.4.1. Deductions from Total Income

2.3.4.1.1. Employment Expense Deduction

EAOPT	Employment expense calculation option
ALEXPP	Proportion of other allowable employment expenses to use as deduction
EAMAX	Maximum employment expense deduction
EAPRP	Employment expenses allowed - percent
FACTISENF	Scale-up factor for non-farm self-employment income

2.3.4.1.2. CPP/QPP Contributions

CPPOPT	CPP/QPP contribution deduction/credit option
CPPCTR	CPP/QPP contribution tax credit rate
CPPXM	CPP/QPP exemptible earnings
YMPE	CPP/QPP maximum pensionable earnings
SECF	CPP/QPP contribution rate on self-employment earnings
WSCF	CPP/QPP contribution rate on employment earnings
WSCM	Ratio SECF/WSCF

2.3.4.1.3. UI Contributions

UICOPT	UI contributions deduction/tax credit option
MNWEL	Floor on weekly earnings subject to UI contribution
MXWEL	Ceiling on weekly earnings subject to UI contribution
UIPF	UI contribution rate on earnings
UICTR	UI contribution tax credit rate

2.3.4.1.4. Child Care Expense Deduction

CCEROPT	Child care expense deduction recipient
CCEOPT	Child care expense deduction/tax credit option
CCETR	Child care expense tax credit rate

2.3.4.1.5. Tuition Deduction

TUITOPT	Tuition deduction/tax credit option
TUTCR	Tuition tax credit rate

2.3.4.2. Personal Exemptions

PEROPT	Personal exemption/tax credits option
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2.3.4.2.1. Basic Exemption/Tax Credit

BTC	Basic personal tax credit
BXM	Basic personal exemption

2.3.4.2.2. Age Exemption/Tax Credit

AOPT	Age exemption/tax credit option
ATC	Age tax credit amount
AXM	Age exemption

2.3.4.2.3. Married Exemption / Spouse Tax Credit

MXM	Married exemption
MXMT	Married exemption turndown level
MXMR	Married exemption reduction rate
STC	Spouse or equivalent tax credit
STCT	Spouse tax credit turndown level
STCR	Spouse tax credit rate

2.3.4.2.4. Married Equivalent Exemption/Spouse Equivalent Tax Credit

EMXM	Married equivalent exemption
ESTC	Spouse equivalent tax credit

2.3.4.2.5. Exemption/Tax Credit for Wholly Dependent Children Aged 18+

OCXM	Exemption for wholly dependent child 18+
OCXMT	Exemption turndown for child 18+
OCXMR	Exemption reduction rate for child 18+

2.3.4.2.6. Exemption/Tax Credit for Wholly Dependent Children Aged 17 and Under

YCTC	Young child tax credit
YCTCT	Young child tax credit turndown level
YCTCR	Young child tax credit rate
YCXMT	Exemption for wholly dependent child 0 -17
YCXMT	Exemption turndown for child 0-17
YCXMR	Exemption reduction rate for child 0-17

2.3.4.3. Other Deductions from Net Income

2.3.4.3.1. Capital Gains Deduction

CAPGFLAG	Capital gains deduction flag
CAPGAL	Capital gains deduction annual limit

2.3.4.3.2. Interest and Dividend Income Deduction

YINDL	Maximum interest and dividend income deduction
CGIFLAG	Capital Gains Inclusion in Interest Income Deduction

2.3.4.3.3. Pension Income Deduction/Tax Credit

YPNOPT	Pension income deduction/tax credit option
YPNDL	Maximum pension income deduction
YPNTL	Maximum pension income tax credit
YPNTR	Pension income tax credit rate

2.3.4.3.4. Medical Expense Deduction/Tax Credit

MDCROPT	Medical and charitable deduction/tax credit
MEDTCR	Medical expense tax credit rate

2.3.4.3.5. Charitable Donation Deduction / Tax Credit

STDED	Standard deduction from net income
CHATL1	Charitable donations tax credit level 1
CHATR1	Charitable donations tax credit rate 1
CHATR2	Charitable donations tax credit rate 2

2.3.4.3.6. Disability Deduction / Tax Credit

DISOPT	Disability deduction/tax credit option
MAXDTC	Maximum disability tax credit
MAXDX	Maximum disability deduction

2.3.4.3.7. Education Deduction / Tax Credit

EDUCOPT	Education deduction/tax credit option
EDTXPM	Education tax credit per month
MAXET	Maximum on transfer of education and tuition tax credit

2.3.4.3.8. UI Benefits Repayment Deduction

UIBRA	UI benefit recovery base amount
UIBRP	UI benefit recovery portion

2.3.4.3.9. Tax Credit Transfers

TAXCRT	Tax credit transfer turndown level
TAXCRR	Tax credit transfer reduction rate

2.3.4.4. Federal Taxes

2.3.4.4.1. Basic Federal Tax

FTX	Federal tax table
FDTCR	Federal dividend tax credit rate

2.3.4.4.2. Federal Surtax

FSURL1	Federal surtax level 1
FSURR1	Federal surtax rate 1
FSURL2	Federal surtax level 2
FSURR2	Federal surtax rate 2
FSURL3	Federal surtax level 3
FSURR3	Federal surtax rate 3

2.3.4.4.3. Federal Tax Reduction

MXFTR	Maximum federal tax reduction
FTRRL	Federal tax reduction reduction level
FTRRR	Federal tax reduction reduction rate

2.3.4.4.4. Federal Alternate Minimum Tax

AMTEX	Alternate minimum tax: exemption level
AMTTX	Alternate minimum tax rate

2.3.4.4.5. Quebec Tax Abatement

QTAP	Quebec tax abatement proportion of basic federal tax
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2.3.4.5. Provincial Taxes

2.3.4.5.1. Newfoundland

NPTF	Newfoundland provincial tax fraction
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2.3.4.5.2. Prince Edward Island

PPTF	P.E.I. provincial tax fraction
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2.3.4.5.3. Nova Scotia

VPTF	Nova Scotia provincial tax fraction
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2.3.4.5.4. New Brunswick

BPTF	New Brunswick provincial tax fraction
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2.3.4.5.5. Quebec

QCAPGIR	Quebec capital gains inclusion rate
QDGUR	Quebec dividend gross-up rate
QALEXP	Quebec proportion of other allowable employment expenses to use
QEAMAX	Quebec maximum employment allowance deduction
QEAP	Proportion of earnings for Quebec employment allowance deduction
QFAIFLAG	Quebec Family Allowance Inclusion in Total Income
QBXN	Quebec basic personal exemption
QAXM	Quebec age exemption
QMXM	Quebec married exemption
QMXT	Quebec married exemption turndown
QMXR	Quebec married exemption reduction rate
QOCX	Quebec exemption for children 18 and over
QOCT	Quebec exemption turndown for children 18 and over
QOCR	Quebec exemption reduction rate for children 18 and over
QYCX	Quebec exemption for children 16 or 17

QYCT	Quebec exemption turndown for children 16 or 17
QYCR	Quebec exemption reduction rate for children 16 or 17
QYIDL	Quebec deduction limit for investment income
QYPDL	Quebec deduction limit for pension income
QSTD	Quebec standard deduction from net income
QMAXDX	Quebec maximum disability deduction or tax credit
QTX	Quebec income tax table
QTRP	Quebec tax reduction proportion
QDTCR	Quebec dividend tax credit rate

2.3.4.5.6. Ontario

OPTF	Ontario provincial tax fraction
OPTC	Ontario provincial tax cut-in
OMTY	Ontario taxable income above which no tax reduction
OTRF	Ontario tax reduction fraction
OSSML	Ontario social service maintenance surtax cut-in level
OSSMR	Ontario social service maintenance surtax rate

2.3.4.5.7. Manitoba

MPTF	Manitoba provincial tax fraction
MNRDOPT	Manitoba tax reduction calculation option
MTRBR	Manitoba tax reduction basic amount
MTRF	Manitoba tax reduction fraction
MANRD	Manitoba tax reduction table
MSTC	Manitoba surtax cut-in
MSTR	Manitoba surtax rate

2.3.4.5.8. Saskatchewan

SPTF	Saskatchewan provincial tax fraction
SFTAX	Saskatchewan provincial flat surtax rate on net income
STRBR	Saskatchewan basic provincial tax reduction
STRCL	Saskatchewan child tax reduction limit
STRPC	Saskatchewan tax reduction per child
STRRR	Saskatchewan tax reduction reduction rate
STRSC	Saskatchewan tax reduction for senior citizens
SSCI	Saskatchewan surtax cut-in
SSF	Saskatchewan provincial surtax fraction

2.3.4.5.9. Alberta

APTF	Alberta provincial tax fraction
ATRBC	Alberta tax reduction basic claim
ATRF	Alberta tax reduction fraction

2.3.4.5.10. British Columbia

CPTF	British Columbia provincial tax fraction
CPTC	British Columbia provincial tax reduction cut-in
CSCI	British Columbia provincial tax above which surtax applies
CSF	British Columbia provincial surtax rate
CHCM	British Columbia provincial health care surtax

2.3.5. Commodity Taxes

CTFLAG	Commodity tax activation flag
CTOPT	Commodity tax calculation method
CTDFLAG	Commodity tax detailed calculation flag
CTTXRM	Base year commodity tax removal factor
CTFCID	Federal custom import duties
CTFEXD	Federal excise duties
CTFMFG	Federal manufacturer's sales
CTFEXT	Federal excise taxes
CTFOEN	Federal other energy taxes
CTFRST	Federal retail sales tax
CTPPLQ	Provincial profits on liquor commissions
CTPLGL	Provincial liquor gallonage tax
CTPGAS	Provincial gasoline tax
CTPAMU	Provincial amusement tax
CTPTOB	Provincial tobacco tax
CTPRST	Provincial retail sales tax

3. Parameter Descriptions

AFAC1: Alberta FA Benefit Per Child Aged 0 - 6

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

Used in functions:

fa Compute family allowance

AFAC2: Alberta FA Benefit Per Child Aged 7 - 11

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

Used in functions:

fa Compute family allowance

AFAC3: Alberta FA Benefit Per Child Aged 12 - 15

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

Used in functions:

fa Compute family allowance

AFAC4: Alberta FA Benefit Per Child Aged 16 - 17

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

Used in functions:

fa Compute family allowance

AGENAME: Name of Database Adjustment Algorithm

This control parameter describes the method by which the database will be adjusted should database adjustment be enabled through the use of the GROWFLAG parameter. The algorithm is always standard adjustment unless the algorithm is changed by the user. See the *SPSM Algorithm Guide* for a description of the standard adjustment procedure.

ALEXPP: Proportion of Other Allowable Employment Expenses to Use as Deduction

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

Used in functions:

txinet Compute net income

ALGDESC: Names of Standard and Alternate Algorithms

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

ALTAMIN: Alberta GIS Supplement Minimum Annual Benefit

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

Used in functions:

gist Compute Provincial GIS top-ups for elderly

ALTASC: Alberta GIS Supplement Maximum Annual Benefit

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

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

ALTAWP: Alberta Widow's Pension Maximum Annual Benefit

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

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

AMTEX: Alternate Minimum Tax: Exemption Level

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

Used in functions:

txcalc

Calculate federal income tax

AMTTX: Alternate Minimum Tax Rate

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

Used in functions:

txcalc

Calculate federal income tax

AOPT: Age Exemption/Tax Credit Option

This parameter controls the tax treatment of the Age Exemption. With a value of 1 the Age Exemption is treated as an exemption from net income and with a value of 2 as a tax credit.

Used in functions:

txitax

Compute taxable income

APRDESC: Description of Database Adjustment Parameter File

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

APTF: Alberta Provincial Tax Fraction

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

Used in functions:

txprov Compute provincial taxes

ASCFLAG: Text File Output Facility Activation Flag

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

ASCSTYLE: Styles of Text File Output

When enabled by ASCFLAG, this control parameter controls the formatting of the resulting text file output report. Three different styles of report can be produced, as given below.

- 0 The first output line gives the mnemonics of the requested variables (specified by ASCVARS) as quoted strings, separated by blanks. Subsequent lines consist of values for each requested variable separated by single spaces. This format is suitable for import into certain spreadsheet packages.
- 1 Each household is output as a group of output lines. A line consisting of a single formfeed character, surrounded by quotes, separates each such group. Each line consists of a variable mnemonic (surrounded by quotes), followed by the values of the variable for each unit in the household, separated by spaces. This format is suitable for import into certain spreadsheet packages.
- 2 A fully formatted report, with both the variable mnemonic and label, is produced. The organization is similar that used for an ASCSTYLE value of 2, but the report is fully formatted for printing or interactive browsing using an editor.

ASCUNIT: Text File Output Family Level

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

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

ASCVARS: Variables Selected for Text File Output

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

ATC: Age Tax Credit Amount

If the parameter AOPT is set to 2, all persons age 65 and over receive the value of ATC as a tax credit.

Used in functions:

txitax Compute taxable income

ATRBC: Alberta Tax Reduction Basic Claim

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

Used in functions:

txprov Compute provincial taxes

ATRF: Alberta Tax Reduction Fraction

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

Used in functions:

txprov Compute provincial taxes

AUTHOR: Name of Person Doing Simulation

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

AXM: Age Exemption

If the parameter AOPT is set to 1, all filers age 65 and over receive the value of AXM as an age exemption.

Used in functions:

txitax Compute taxable income

BASDESC: Description of Base Parameters

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

BASALG: Name of Base Algorithm

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

BASMETH: Method of Creating Base Variables

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

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

BCC: British Columbia GIS Supplement: Married Pensioners

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

Used in functions:

gist Compute Provincial GIS top-ups for elderly

BCS: British Columbia GIS Supplement: Single Pensioners

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

Used in functions:

gist Compute Provincial GIS top-ups for elderly

BESPA: Basic GIS Portion of Extended SPA

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

Used in functions:

gis Compute GIS/SPA for elderly

BGISM: Basic GIS Supplement - Married

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

Used in functions:

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

BGISS: Basic GIS Supplement - Single

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

Used in functions:

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

BOAS: Basic OAS

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

Used in functions:

gis Compute GIS/SPA for elderly
mpc Calculate derived model parameters and do edits
oas Compute OAS for elderly

BPTE: New Brunswick Provincial Tax Fraction

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

Used in functions:

txprov Compute provincial taxes

BTC: Basic Personal Tax Credit

If the parameter `PEROPT` is set to 2 (for tax credits), all filers receive this amount as a basic personal tax credit.

Used in functions:

txitax	Compute taxable income
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BXM: Basic Personal Exemption

If the parameter `PEROPT` is set to 1 (for personal exemptions) all filers receive this amount as a basic personal exemption.

Used in functions:

txhstr	Apply tax transfers between head and spouse
txitax	Compute taxable income

CAPGAL: Capital Gains Deduction Annual Limit

The Lifetime Capital Gains Exemption was introduced in 1985. This amount represents the annual limit of the maximum allowable deduction based on gross capital gains (`idicapg`), not net taxable capital gains.

Used in functions:

txitax	Compute taxable income
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CAPGFLAG: Capital Gains Deduction Flag

This parameter controls the calculation of the Lifetime Capital Gains Deduction. A value of 1 implements the deduction.

Used in functions:

txitax	Compute taxable income
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CAPGIR: Capital Gains Inclusion Rate

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

Used in functions:

txcalc	Calculate federal income tax
txinet	Compute net income
txitax	Compute taxable income

CCEOPT: Child Care Expense Deduction/Tax Credit Option

This parameter controls the tax treatment of Child Care Expenses. With a value of 1, Child Care Expenses are treated as a deduction from net income and with a value of 2 as a tax credit. Note that the standard algorithm uses **idccea**, the Child Care Expense Deduction Allowed in 1984.

Used in functions:

txccea	Compute child care expense allowance
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CCEROPT: Child Care Expense Deduction Recipient Option

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

Used in functions:

txccea	Compute child care expense allowance
txqccea	Compute child care expense allowance (Quebec)

CCETR: Child Care Expense Tax Credit Rate

If CCEOPT is set to 2 (for tax credits), this parameter represents the proportion of the Child Care Expense Deduction (**idccea**) that may be claimed as a Tax Credit.

Used in functions:

txccea	Compute child care expense allowance
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CGIFLAG: Capital Gains Inclusion in Interest Income Deduction Flag

This parameter controls the inclusion of Taxable Capital Gains (**imicapgt**) in the calculation of income eligible for the Interest and Dividend Income Deduction. If CGIFLAG is assigned a value of 1, **imicapgt** is included. Given a value of 0, it is not included.

Used in functions:

txitax Compute taxable income

CHATL1: Charitable Donations Tax Credit Level 1

The level above which the proportion of Charitable Donations and Gifts to the Crown (*idchara*) that may be claimed as a tax credit increases. This parameter is only used if *MDCROPT* is set to 2 for tax credits. Note that the standard algorithm uses Charitable Donations and Gifts to the Crown as defined in 1984 for this calculation.

Used in functions:

txitax Compute taxable income

CHATR1: Charitable Donations Tax Credit Rate 1

The proportion of charitable donations below the first level (*CHATL1*) that may be claimed as a tax credit. This parameter is only used if *MDCROPT* is set to 2 for tax credits.

Used in functions:

txitax Compute taxable income

CHATR2: Charitable Donations Tax Credit Rate 2

The proportion of charitable donations above the first level (*CHATL1*) that may be claimed as a tax credit. This parameter is only used if *MDCROPT* is set to 2 for tax credits.

Used in functions:

txitax Compute taxable income

CHCM: British Columbia Provincial Health Care Surtax Rate

In some years, this health care surtax rate is applied to British Columbia provincial income tax after the application of the basic surtax.

Used in functions:

txprov Compute provincial taxes

CL0 to CL9: User Class Variables

These control parameters control the creation of user-defined class variables. CL0 to CL9 have as their values the name of any one valid class or analysis SPSD/M variable. The variables named in these parameters are classified according to the breakpoints specified in the corresponding parameter in CL0BRK through CL9BRK.

CL0BRK to CL9BRK: Break Values for User Class Variables

These control parameters are used to specify a vector of breakpoints used to construct each of the user-specified class variables CL0 through CL9.

CPPCTR: CPP/QPP Contribution Tax Credit Rate

The proportion of CPP/QPP Contributions that may be claimed as a Tax Credit. This parameter is used only if CPPOPT is set to 2 (for tax credits).

Used in functions:

txinet Compute net income

CPPOPT: CPP/QPP Contribution Deduction/Tax Credit Option

This parameter controls the tax treatment of CPP/QPP contributions. With a value of 1, CPP/QPP contributions are treated as a deduction from net income and with a value of 2 as a tax credit.

Used in functions:

txinet Compute net income

CPPXM: CPP/QPP Exemptible Earnings

The CPP/QPP yearly basic exemption used to calculate yearly maximum contributory earnings. The exemption is applied to `idiemp` to calculate contributions on earnings from employment and to the sum of `idisenf` and `idisefm` to calculate contributions on earnings from self-employment.

Used in functions:

txinet

Compute net income

CPRDESC: Description of SPSM Run

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

CPTC: British Columbia Provincial Tax Reduction Cut-in

The British Columbia Tax reduction was discontinued after 1985. In 1985 and earlier if net income was lower than this amount the British Columbia provincial tax was reduced to equal federal tax payable.

Used in functions:

txprov

Compute provincial taxes

CPTF: British Columbia Provincial Tax Fraction

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

Used in functions:

txprov

Compute provincial taxes

CSCI: British Columbia Provincial Tax Above Which Surtax Applies

The amount of British Columbia Basic Provincial Income Tax above which the surtax rate (CSF) is applied.

Used in functions:

txprov

Compute provincial taxes

CSF: British Columbia Provincial Surtax Rate

This rate is applied to Basic Provincial Income Tax exceeding CSCI to calculate the British Columbia surtax.

Used in functions:

txprov Compute provincial taxes

CTCFLAG: Child Tax Credit Flag

When this parameter is assigned a value of 1, the Child Tax Credit is calculated. With a value of 0, it is not calculated.

Used in functions:

txctc Compute child tax credit

CTCIFLAG: Child Tax Credit Social Assistance Income Inclusion Flag

This parameter controls the inclusion of Social Assistance Income (Federal Social Assistance, Provincial Social Assistance, the Guaranteed Income Supplement and the Provincial GIS Supplement) in the calculation of net income for the purpose of reducing the Child Tax Credit and the Federal Sales Tax Credit. With a value of 0, Social Assistance income is excluded. With a value of 1, it is included.

Used in functions:

txctc Compute child tax credit
txfstc Compute federal sales tax credit

CTCPC: Child Tax Credit Per Child

This is the amount allowable per child in calculating the refundable Child Tax Credit. This parameter is used only if CTCFLAG is set to 1.

Used in functions:

txctc Compute child tax credit

CTCRR: Child Tax Credit Reduction Rate

The rate at which family net income (head plus spouse) reduces the total Child Tax Credit. This parameter is used only if CTCFLAG is set to 1.

Used in functions:

txctc Compute child tax credit

CTCTD: Family Income Child Tax Credit Turn Down

The level of family net income (head plus spouse) above which the federal Child Tax Credit begins to be paid at a lower rate. If family income (the sum of the net income of the head and spouse) exceeds this amount the total Child Tax Credit is reduced by a proportion (CTCRR) of income exceeding the turndown CTCTD.

See CTCIFLAG for a description of the options to include Social Assistance income in the calculation of net income for the purpose of reducing the Child Tax Credit.

Used in functions:

txctc	Compute child tax credit
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CTDFLAG: Commodity Tax Detailed Calculation Flag

If this flag is set to 0, commodity taxes are calculated at the total federal government and total provincial government level for each household. If the flag is turned on (set to 1) then 12 detailed tax types are calculated. For any commodity tax calculation CTDFLAG must be set to 1.

Used in functions:

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

CTFCID: Federal Custom Import Duties

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. Custom import duties are levied on imported goods used for both manufacture and final demand consumption. They are ad-valorem based. Their impact is being diminished as the General Agreement on Tariffs and Trade (GATT) discussions lead to rate reductions. These levies are incorporated into the producer's price of a good such that revenues from the federal manufacturer's sales tax and other excise taxes are subject to their levels.

Used in functions:

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

CTFEXD: Federal Excise Duties

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. Under the excise act duties are levied on tobacco products and alcoholic beverages (other than wines) made in Canada. These commodities are under the control of the crown until these duties are paid. They are then stamped accordingly. These duties, like custom import duties, are included in the producer's price of the commodity. They typically take the form of specific quantity rates; they are not ad-valorem taxes. Revenues generated by the manufacturers sales tax and federal excise takes are conditioned on these levels.

Used in functions:

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

CTFEXT: Federal Excise Taxes

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. Some commodities are additionally taxed on the producer price base through provisions in the Excise Tax Act. Taxes under this heading include: Gasoline, Diesel, and Aviation Fuel excise taxes; Tobacco and Alcohol excise taxes; Air transportation tax; Telecommunications programming tax; other excise taxes levied on heavy cars, air conditioners, jewelry, clocks, watches, lighters, playing cards etc.

Used in functions:

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

CTFLAG: Commodity Tax Activation Flag

In order to generate commodity tax results this flag must be set to 1.

Used in functions:

ctmod	Compute commodity taxes for individuals and households
memo2	Compute consumable income, etc.
mpc	Calculate derived model parameters and do edits

CTFMFG: Federal Manufacturer's Sales

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. It is levied on all finished manufactured goods at the producer's sales price irrespective of whether wholesalers, retailers, or individual consumers are the purchasers. It is levied upon the customs value of imported goods, including any applicable duty. For a list of exemptions see the *COMTAX Users Guide*.

Used in functions:

ctmod
mpc

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

CTFOEN: Federal Other Energy Taxes

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. These are taxes which were brought in under the 1981 National Energy Program. They had significant impacts on Federal Government revenues through the early 1980s but by 1986 they have been phased out. They are as follows: Natural Gas & Gas Liquids Excise Tax; Oil Export Charges; Canadian Ownership Special Charge.

Used in functions:

ctmod
mpc

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

CTFRST: Federal Retail Sales Tax

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. This is a dummy tax type set to 0 for historical simulations. It is provided to users who wish to use this in the context of tax reform.

Used in functions:

ctmod
mpc

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

CTOPT: Commodity Tax Calculation Method

This parameter controls the way in which commodity taxes are calculated.

1 = Calculate commodity tax conserving FAMEX total.

2 = Calculate tax using ratio to shared income concept

Used in functions:

ctmod

Compute commodity taxes for individuals and households

CTPAMU: Provincial Amusement Tax

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This tax pertains to admissions to theaters, travelling amusements (i.e. circuses) and the like. This tax is not responsible for revenues earned on pari-mutuel betting activities.

Used in functions:

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

CTPGAS: Provincial Gasoline Tax

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This tax is applied to gasoline and diesel fuel use independent of whether the use occurs in goods producing or final demand sectors.

Used in functions:

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

CTPLGL: Provincial Liquor Gallonage Tax

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This fee applies to domestic beer producers in only four of the provinces: British Columbia; Ontario; Quebec; and Newfoundland.

Used in functions:

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

CTPPLQ: Provincial Profits on Liquor Commissions

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. These profits are defined as the value of gross sales less administrative and general expenses. The value of gross sales is, in part, a function of the markups over costs the provincial government applies. These changes do not require statutory revisions.

Used in functions:

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

CTPRST: Provincial Retail Sales Tax

This parameter represents the effective tax rates, by expenditure category and province, on consumer's expenditure. Note that retail sales taxes associated with the business sector have been "pushed through" and are incorporated into CTPRST. Note also that effective tax rates are expressed with a "tax-free" consumption denominator. Please see the *COMTAX User's Guide* for a more complete exposition on effective tax rates.

Used in functions:

ctmod
mpc

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

CTPTOB: Provincial Tobacco Tax

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This tax is applied to cigarettes and cut tobacco. In both cases it is a specific rate tax either by cigarette or by the gram.

Used in functions:

ctmod
mpc

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

CTTXRM: Base Year Commodity Tax Removal Factor

The Input - Output based effective tax rates are generated with a denominator net of taxes to facilitate direct interpretation of alternate commodity tax regimes. Since the household expenditure observations on the SPSD are inclusive of 1984 taxes, this factor must first be applied to the data before alternate effective rates can be properly used.

Used in functions:

ctmod

Compute commodity taxes for individuals and households

DISOPT: Disability Deduction/Tax Credit Option

If this parameter is assigned a value of 1, the value MAXDX is assigned to all individuals with a non-zero value for iddisex. With a value of 2, MAXDTC is assigned as a tax credit.

Used in functions:

txitax

Compute taxable income

DISTFLAG: Distribution Facility Activation Flag

This control parameter activates the distributional analysis facility of SPSM, which allows the user to produce certain distributional reports on an SPSD/M variable.

DISTP: Breakpoints for Histogram Plot

This control parameter, when activated by DISTFLAG, is a vector of decile cutpoints used on the horizontal axis of the histogram frequency plot. Only values which fall between the first and last values of DISTP are used to produce the plot, so that DISTP also functions to truncate tails of the distribution for display purposes.

DISTPHGT: Height of Histogram Plot

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

DISTPWID: Width of Histogram Plot

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

DISTSAMP: Distribution Facility Sample Size

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

DISTUNIT: Distribution Facility Family Level

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

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

DISTVAR: Distribution Facility Variable

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

DISTZERO: Distribution Facility Zero Inclusion Flag

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

EAMAX: Maximum Employment Expense Deduction

The General Employment Expense Deduction is calculated by taking a proportion (**EAPRP**) of earnings from employment (**idiemp**). If the result exceeds **EAMAX** is set to this amount. This parameter is used only if **EAOPT** is set to 1 (for deductions).

Used in functions:

txinet Compute net income

EAOPT: Employment Expense Calculation Option

This parameter controls the treatment of employment expenses. With a value of 1, employment expenses are treated as a deduction and with a value of 2 as a tax credit. This parameter is used only if EAOPT is set to 1 (for deductions).

Used in functions:

txinet Compute net income

EAPRP: Employment Expenses Allowed - Percent

The proportion of employment (*idiemp*) income allowed for the General Employment Expense Deduction up to a maximum of EAMAX. This parameter is used only if EAOPT is set to 1 (for deductions).

Used in functions:

txinet Compute net income

EARNMIN: Earnings Threshold to Be an Earner

This parameter, found in the database adjustment (.apr) parameter file, is used to specify the minimum employment and self-employment income an individual must have in order to be considered an "earner". This value is used to produce the class variables *nfnearn*, *cfnearn*, *efnearn*, and *hhnearn*.

EDTXPM: Education Tax Credit Per Month

If the parameter EDUCOPT is set to 2 (for tax credits) the standard algorithm uses the imputed value for education deduction (*preduc*) to estimate the number of months for which the deduction was claimed. The result is multiplied by EDTXPM to calculate the Education Tax Credit.

Used in functions:

txitax Compute taxable income

EDUCOPT: Education Deduction/Tax Credit Option

This parameter controls the tax treatment of the Education Deduction. With a value of 1, the Education Deduction is treated as a deduction from net income and with a value of 2 as a tax credit.

Used in functions:

txitax Compute taxable income

EMXM: Married Equivalent Exemption

If the parameter **PEROPT** is set to 1 (for personal exemptions), a head with no spouse may claim a dependent child for this amount for the Married Equivalent Exemption. The exemption is reduced by a proportion (**MXMR**) of the child's net income exceeding the turndown level (**MXMT**).

Used in functions:

txhstr Apply tax transfers between head and spouse

ESPAT: Extended SPA Take-up Rate by GIS Benefit Level

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

Used in functions:

gis Compute GIS/SPA for elderly

ESTC: Spouse Equivalent Tax Credit

If the parameter **PEROPT** is set to 2 (for personal tax credits), a head with no spouse may claim an eligible dependent child for the Spouse Equivalent Tax Credit. This amount is reduced by the proportion (**STCR**) of the child's net income which exceeds a turndown level (**STCT**).

Used in functions:

txhstr Apply tax transfers between head and spouse

EX0 to EX19: User Expressions

These control parameters can be used to specify expressions which produce variables (named EX0 through EX19) which can in turn be used by various SPSM facilities. Note that the expressions are evaluated using the family level of analysis specified in the SPSM output facility in question. Please see the *SPSM User's Guide* for more information.

EX0LAB to EX19LAB: User Expression Labels

These control parameters can be used to supply a descriptive label to each of the user-specified analysis variables EX0 through EX19.

EXOPREC to EX19PREC: User Expression Output Precision

These control parameters can be used to specify the output precision associated with the user-specified analysis variables EX0 through EX19. If this precision is set to 0, analysis variables will be rounded to the nearest integer value before being output using the SAS output facility or the print file output facility.

FACTISENF: Scale-up Factor for Non-Farm Self-Employment Income

This parameter can be used to "gross-up" non-farm self-employment income before applying the federal tax algorithm. It does not increase the real income received by an individual, but rather increases the amount of income used when calculating taxes. It is intended to be used to simulate the effect of reducing the deductibility of employment expenses. If this kind of simulation is not desired, FACTISENF should be set to the value 1.00000.

Used in functions:

txinet Compute net income

FAFLAG: Family Allowance Flag

When this parameter is assigned a value of 1, federal and provincial Family Allowances are calculated. With a value of 0, they are not.

Used in functions:

fa Compute family allowance

FARR: Family Allowance Repayment Rate

This parameter allows the repayment of Family Allowance based on net family income. If set to 0, Family Allowances are not repaid. If set to 1, the amount repaid is calculated as the lesser of Taxable Family Allowances (**imtfa**) or a proportion **FARR** of family net income exceeding the reduction level **FATD**. The repayment amount is added to the variable **imrepay** and is not considered a deduction from net income.

Used in functions:

txitax Compute taxable income

FATD: Family Income Family Allowance Turn Down

This parameter is the family net income level above which Family Allowances may be repaid at the rate determined by **FARR**. This parameter is not used if the value for **FARR** is set to 0.

Used in functions:

txitax Compute taxable income

FDGUR: Federal Dividend Gross-up Rate

Dividends from Canadian Corporations (**ididiv**) are multiplied by this proportion to calculate the taxable amount **imidivt**.

Used in functions:

txcalc Calculate federal income tax
txinet Compute net income

FDTCR: Federal Dividend Tax Credit Rate

This is the fraction of Taxable Canadian Dividends **imidivt** allowed for the Dividend Tax Credit.

Used in functions:

txcalc Calculate federal income tax

FSTCC: Federal Sales Tax Credit Amount for Dependant

If **FSTCFLAG** is set to 1, this amount is claimable for the Federal Sales Tax Credit on behalf of each child under the age of 18 years.

Used in functions:

txfstc

Compute federal sales tax credit

FSTCF: Federal Sales Tax Credit Amount for Filer

This parameter represents the basic Federal Sales Tax Credit claimable for the filer. The total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction (**FSTCR**) of family net income (head and spouse) exceeding the turndown level (**FSTCL**).

Used in functions:

txfstc

Compute federal sales tax credit

FSTCFLAG: Federal Sales Tax Credit Flag

This parameter is used to control the Federal Sales Tax Credit option. With a value of 1, the credit is calculated otherwise it is not.

Used in functions:

txfstc

Compute federal sales tax credit

FSTCL: Federal Sales Tax Credit Reduction Level

The level of family net income above which the total family Federal Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income may or may not be included in the calculation of net income for this reduction depending upon the status of **CTCIFLAG**. Social Assistance income includes federal and provincial Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and income from Provincial GIS supplementation programs.

This parameter is used only if **FSTCFLAG** is set to 1.

Used in functions:

txfstc

Compute federal sales tax credit

FSTCR: Federal Sales Tax Credit Reduction Rate

The proportion of Family Net Income exceeding FSTCL used to reduce the total family Federal Sales Tax Credit.

This parameter is used only if FSTCFLAG is set to 1.

Used in functions:

txfstc Compute federal sales tax credit

FSTCS: Federal Sales Tax Credit Amount for Spouse

The basic Federal Sales Tax Credit claimable on behalf of a spouse.

This parameter is used only if FSTCFLAG is set to 1.

Used in functions:

txfstc Compute federal sales tax credit

FSURL1: Federal Surtax Level 1

Three level parameters and three rate parameters are provided to calculate a one, two or three-stage Federal Surtax. Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

Used in functions:

txcalc Calculate federal income tax

FSURL2: Federal Surtax Level 2

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2 (FSURL2) to calculate the second component of the surtax.

Used in functions:

txcalc Calculate federal income tax

FSURL3: Federal Surtax Level 3

Surtax Rate 3 (FSURR3) is applied to Basic Federal Tax exceeding this Surtax Level 3 (FSURL3) to calculate the third component of the surtax.

Used in functions:

txcalc Calculate federal income tax

FSURR1: Federal Surtax Rate 1

Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

Used in functions:

txcalc Calculate federal income tax

FSURR2: Federal Surtax Rate 2

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2 (FSURL2) to calculate the second component of the surtax.

Used in functions:

txcalc Calculate federal income tax

FSURR3: Federal Surtax Rate 3

Surtax Rate 3 (FSURR3) is applied to Basic Federal Tax exceeding this Surtax Level 3 (FSURL3) to calculate the third component of the surtax.

Used in functions:

txcalc Calculate federal income tax

FTRRL: Federal Tax Reduction Reduction Level

In 1984 and 1985 the Federal Tax Reduction is reduced by a proportion (FTRRR) of Basic Federal Tax exceeding this level.

Used in functions:

txcalc Calculate federal income tax

FTRRR: Federal Tax Reduction Reduction Rate

In 1984 and 1985 the Federal Tax Reduction is reduced by this proportion of Basic Federal Tax exceeding the Federal Tax Reduction Level (FTRRL).

Used in functions:

txcalc

Calculate federal income tax

FTX: Federal Tax Table

This table represents the Federal tax curve. The first column represents Taxable Income, the second represents the amount of Basic Federal Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

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

Used in functions:

txcalc

Calculate federal income tax

FXVFLAG: Read FAMEX Expenditure Vector

When this flag is set to 1, expenditure totals and commodity tax simulations are performed.

Used in functions:

mpc

Calculate derived model parameters and do edits

GFALEXP: Growth Factor: Other Allowable Employment Expenses

When GROWFLAG is set to 1, the 1984 value for Other Allowable Employment Expenses (**idalexp**) is always multiplied by this value.

GFCARRY: Growth Factor: Carrying Charges

When GROWFLAG is set to 1, the 1984 value for Carrying Charges (**idcarry**) is always multiplied by this value.

GFCCEA: Growth Factor: Child Care Expense Deduction Allowed

When GROWFLAG is set to 1, the 1984 value for Child Care Expense Deduction Allowed (**idcce**) is always multiplied by this value.

GFC CET: Growth Factor: Child Care Expenses

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household expenditure on Child Care (idccet) is always multiplied by this factor.

GFCCHARA: Growth Factor: Charitable Donations And Gifts

When GROWFLAG is set to 1, the 1984 value for Charitable Donations and Gifts to the Crown (idchara) is always multiplied by this value.

GFCLOSS: Growth Factor: Previous Years Capital Losses

When GROWFLAG is set to 1, the 1984 value for Previous Years Capital Losses (idcloss) is always multiplied by this value.

GFCPP65: Growth Factor: CPP for Age 65

This parameter allows the growth of CPP/QPP benefits for recipients aged 65 years. When GROWFLAG is set to 1, the 1984 value for CPP/QPP Benefits for individuals aged 65 years (idicpp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP66: Growth Factor: CPP for Age 66

This parameter allows the growth of CPP/QPP benefits for recipients aged 66 years. When GROWFLAG is set to 1, the 1984 value for CPP/QPP Benefits for individuals aged 66 years (idicpp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP67: Growth Factor: CPP for Age 67

This parameter allows the growth of CPP/QPP benefits for recipients aged 67 years. When GROWFLAG is set to 1, the 1984 value for CPP/QPP Benefits for individuals aged 67 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP68: Growth Factor: CPP for Age 68

This parameter allows the growth of CPP/QPP benefits for recipients aged 68 years. When GROWFLAG is set to 1, the 1984 value for CPP/QPP Benefits for individuals aged 68 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP69: Growth Factor: CPP for Age 69

This parameter allows the growth of CPP/QPP benefits for recipients aged 69 years. When GROWFLAG is set to 1, the 1984 values for CPP/QPP Benefits for individuals aged 69 years (idicqp) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP70: Growth Factor: CPP for Age 70

This parameter allows the growth of CPP/QPP benefits for recipients aged 70 years. When GROWFLAG is set to 1, the 1984 values for CPP/QPP Benefits for individuals aged 70 years (idicqp) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP71: Growth Factor: CPP for Age 71

This parameter allows the growth of CPP/QPP benefits for recipients aged 71 years. When GROWFLAG is set to 1, the 1984 values for CPP/QPP Benefits for individuals aged 71 years (idicqp) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP72: Growth Factor: CPP for Age 72

This parameter allows the growth of CPP/QPP benefits for recipients aged 72 years. When GROWFLAG is set to 1, the 1984 values for CPP/QPP Benefits for individuals aged 72 years (idicqp) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP73: Growth Factor: CPP for Age 73

This parameter allows the growth of CPP/QPP benefits for recipients aged 73 years. When GROWFLAG is set to 1, the 1984 values for CPP/QPP Benefits for individuals aged 73 years (idicqp) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP74: Growth Factor: CPP for Age 74

This parameter allows the growth of CPP/QPP benefits for recipients aged 74 years. When GROWFLAG is set to 1, the 1984 values for CPP/QPP Benefits for individuals aged 74 years (idicqp) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP75: Growth Factor: CPP for Age 75

This parameter allows the growth of CPP/QPP benefits for recipients aged 75 years. When GROWFLAG is set to 1, the 1984 values for CPP/QPP Benefits for individuals aged 75 years (idicqp) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPG75: Growth Factor: CPP for Age > 75

This parameter allows the growth of CPP/QPP benefits for recipients aged 76 or over. When GROWFLAG is set to 1, the 1984 values for CPP/QPP Benefits for individuals over age 75 (*idicqp*) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPL65: Growth Factor: CPP for Age < 65

This parameter allows the growth of CPP/QPP benefits for recipients aged 64 or younger. When GROWFLAG is set to 1, the 1984 value for CPP/QPP Benefits for individuals under age 65 (*idicqp*) are always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFDISEX: Growth Factor: Disability Deduction

When GROWFLAG is set to 1, the 1984 value for Disability Deduction (*iddisex*) is always multiplied by this value.

GFDUES: Growth Factor: Professional And Union Dues (T1)

When GROWFLAG is set to 1, the 1984 value for the Deduction for Professional and Union Dues (imputed from T1 records, *iddues*) is always multiplied by this value.

GFEDUC: Growth Factor: Education Deduction

When GROWFLAG is set to 1, the 1984 value for Education Deduction (*ideduc*) is always multiplied by this value.

GFFABD: Growth Factor: Account Balancing Difference

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household Account Balancing Difference ($fxfabd$) is always multiplied by this factor.

GFFMX: Growth Factor: Consumer Expenditure Categories

This factor is used in conjunction with commodity tax modelling. There exist some known discrepancies in consumer expenditure categories between the FAMEX and other reliable data sources. This factor has been provided to adjust the FAMEX levels up or down to reduce the differences in the following important commodity tax areas:

- 0 = Food and Non-alcoholic Beverages
- 1 = Alcoholic Beverages
- 2 = Tobacco
- 3 = Men's & Boy's Clothing
- 4 = Women's, Girl's and Infant's Clothing
- 5 = Footwear and Shoe Repair
- 6 = Gross Imputed Rent
- 7 = Gross Paid Rent
- 8 = Other Lodging
- 9 = Electricity
- 10 = Natural Gas
- 11 = Other Fuels
- 12 = Furniture, Carpets and Floor Covering
- 13 = Durable Household Appliances
- 14 = Semi-durables
- 15 = Non-durables
- 16 = Laundry and Dry Cleaning
- 17 = Domestic Services
- 18 = Other Household Services
- 19 = Medical Care
- 20 = Hospital Care
- 21 = Other Medical Care
- 22 = Drugs and Sundries
- 23 = New and Used Automobiles
- 24 = Auto Repairs and Parts
- 25 = Gasoline, Oil and Grease
- 26 = Other Auto Related Services
- 27 = Local and Inter-city Transportation
- 28 = Telephone & Other Communications
- 29 = Recreation, Sports and Camping Equipment
- 30 = Books, Magazines and Stationary
- 31 = Recreational Services
- 32 = Education and Cultural Services
- 33 = Jewellery, Watches and Repairs
- 34 = Toilet Articles, Cosmetics, Etc.
- 35 = Personal Care
- 36 = Expend. in Hotels and Restaurants
- 37 = Personal Business
- 38 = Contributions to Non-profit Organizations
- 39 = Net Expenditures Abroad (=0)

GFFOMR: Growth Factor: Other Money Receipts

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household Other Money Receipts (fxfomr) is always multiplied by this factor.

GFFOTC: Growth Factor: Federal Other Tax Credits

When GROWFLAG is set to 1, the 1984 value for Federal Other Tax Credits (idfotc) is always multiplied by this value.

GFFPTC: Growth Factor: Federal Political Contribution Tax Credit

When GROWFLAG is set to 1, the 1984 value for Federal Political Contribution Credit (idfptc) is always multiplied by this value.

GFICAPG: Growth Factor: Capital Gains Received

When GROWFLAG is set to 1, the 1984 value for Capital Gains/Losses (idicapg) is always multiplied by this value.

GFIDIV: Growth Factor: Dividends Received

When GROWFLAG is set to 1, the 1984 value for Dividends (ididiv) is always multiplied by this value.

GFIEMP: Growth Factors: Employment Income

This Vector allows the growth of Employment Income (*idiemp*) by Industry of Employment (*idind*) in both the TX and UI standard algorithms. When GROWFLAG is set to 1, then in the TX standard algorithm the 1984 value of Employment Income is always multiplied by the appropriate growth factor derived from this table.

- 1 = Never Worked
- 2 = Agriculture
- 3 = Other Primary
- 4 = Manufacturing, Non-durables
- 5 = Manufacturing, Durables
- 6 = Construction
- 7 = Transportation and Communication
- 8 = Wholesale Trade
- 9 = Retail Trade
- 10 = Finance, Insurance, Real Estate
- 11 = Education and Related
- 12 = Health, Welfare, Religious
- 13 = Recreation, Accommodation, Food
- 14 = Business & Misc. Services
- 15 = Public Administration
- 16 = Worked >5 Years Ago

In order to adjust earnings to reflect a year other than 1984, provision is made for the user to specify earnings growth factors by industry. However, earnings that are already equal to *UIBASEYRMAX* will be set equal to *UIERNMAX* in the target year. Industries are grouped following the Survey of Consumer Finances public release codes. Users should note that when using the UI and TX standard algorithms together the values of GFIEMP are applied using different algorithms.

GFIINT: Growth Factor: Interest Income

When GROWFLAG is set to 1, the 1984 value for Interest Income (*idiint*) is always multiplied by this value.

GFILOSS: Growth Factor: Business Investment Losses

When GROWFLAG is set to 1, the 1984 value for Investment Losses (*idiloss*) is always multiplied by this value.

GFINOGV: Growth Factor: Non-taxable Other Government Income

When GROWFLAG is set to 1, the 1984 value for Non-taxable Other Government Income (idinogv) is always multiplied by this value.

GFINOTH: Growth Factor: Non-taxable Other Money Income

When GROWFLAG is set to 1, the 1984 value for Non-taxable Other Income (idnoth) is always multiplied by this value.

GFINTPL: Growth Factor: Interest on Personal Loans

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household expenditure on Interest on Personal Loans (fxintpl) is always multiplied by this factor.

GFIOINV: Growth Factor: Other Investment Income

When GROWFLAG is set to 1, the 1984 value for Other Investment Income (idioinv) is always multiplied by this value.

GFIPENS: Growth Factor: Retirement Pension Income

When GROWFLAG is set to 1, the 1984 value for Pension Income (idipens) is always multiplied by this value.

GFROOM: Growth Factor: Income From Renters

When GROWFLAG is set to 1, the 1984 value for Income from Roomers and Boarders (idroom) is always multiplied by this value.

GFISA: Growth Factor: Social Assistance Received

When GROWFLAG is set to 1, the 1984 value for Social Assistance (idisa) is always multiplied by this value.

GFISEFM: Growth Factor: Self-employment Income - Farming

When GROWFLAG is set to 1, the 1984 value for Self-employed Farm Income (idisefm) is always multiplied by this value.

GFISENF: Growth Factor: Self-employment Income - Non-farming

When GROWFLAG is set to 1, the 1984 value for Self-employed Non-farm Income (idisenf) is always multiplied by this growth factor.

GFITC: Growth Factor: Federal Investment Tax Credit

When GROWFLAG is set to 1, the 1984 value for Federal Investment Tax Credit (iditc) is always multiplied by this value.

GFITOGV: Growth Factor: Taxable Other Government Income

When GROWFLAG is set to 1, the 1984 value for Taxable Other Government Income (iditogv) is always multiplied by this value.

GFITOTH: Growth Factor: Taxable Other Money Item

When GROWFLAG is set to 1, the 1984 value for Taxable Other Income (iditoth) is always multiplied by this value.

GFMEDA: Growth Factor: Net Medical Claims

When GROWFLAG is set to 1, the 1984 value for Medical Deductions (idmeda) is always multiplied by this value.

GFNCAL: Growth Factor: Net Change In Assets And Liabilities

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of Net Change in Assets and Liabilities (Savings) (fxncal) is always multiplied by this factor.

GFNCLOS: Growth Factor: Allowable Other Years Non-Capital Losses

When GROWFLAG is set to 1, the 1984 value for Other Years Non-Capital Losses (idnclos) is always multiplied by this value.

GFNES: Growth Factor: Not Elsewhere Stated

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household expenditures not included in other defined expenditure Categories (fxnes) is always multiplied by this factor.

GFOTHDN: Growth Factor: Other Deductions From Total Income

When GROWFLAG is set to 1, the 1984 value for Other Deductions from Total Income (idothdn) is always multiplied by this value.

GFOTHPE: Growth Factor: Other Dependant Exemptions

When GROWFLAG is set to 1, the 1984 value for Other Personal Exemptions (idothpe) is always multiplied by this value.

GFPTAX: Growth Factor: Property Tax

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household expenditures on property tax (fxptax) is always multiplied by this factor.

GFPTC: Growth Factor: Calculated Provincial Tax Credits

When GROWFLAG is set to 1, the 1984 value for Provincial Tax Credits (idptc) is always multiplied by this value.

GFRETPE: Growth Factor: Retirement Pension Contribution (FAMEX)

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household expenditure on Retirement Pensions (fxretpe) is always multiplied by this factor.

GFRRPP: Growth Factor: Registered Pension Plan Contributions (T1)

When GROWFLAG is set to 1, the 1984 value for RPP Contributions (idrpp) is always multiplied by this value.

GFRRSP: Growth Factor: RRSP Contributions (T1)

When GROWFLAG is set to 1, the 1984 T1 imputed value for RRSP Contributions (idrrsp) is always multiplied by this value.

GFRRSPT: Growth Factor: Total RRSP Contributions (FAMEX)

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household expenditure on Registered Retirement Savings Plans as reported in the FAMEX survey (fxrrspt) is always multiplied by this factor.

GFTAXF: Growth Factor: Income Taxes

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household expenditures on Personal Taxes (fxtaxf) is always multiplied by this factor.

GFTUITN: Growth Factor: Tuition Fees

When GROWFLAG is set to 1, the 1984 value for Tuition Fees (idtuitn) is always multiplied by this value.

GFUIC: Growth Factor: UI Contributions

When both GROWFLAG and CTFLAG are set to 1, the 1984 value of household expenditure on Unemployment Insurance Contributions (fxuic) is always multiplied by this factor.

GISBE1: Break Even for GIS One Pensioner Couple

GISBE1 represents the level of family income at which the GIS benefits of a pensioner married to a non-pensioner have been reduced to exactly zero. The figure is calculated as a fixed relationship to other input parameters as follows.

$$\text{GISBE1} = \text{MP.BGISS} / \text{MP.GISRRM} + \text{MP.BOAS} + \text{MP.GISRLS};$$

Used in functions:

mpc

Calculate derived model parameters and do edits

GISBE2: Break Even for GIS/SPA Couple

GISBE2 represents the level of family income at which the combined GIS and SPA benefits of a pensioner married to a SPA recipient have been reduced to exactly zero.

$$\text{GISBE2} = (\text{MP.BGISM} * 2) / (\text{MP.GISRRM} * 2) + \text{MP.BOAS} / \text{MP.SPAOASRR} + \text{MP.GISRLM}$$

Used in functions:

gis
mpc

Compute GIS/SPA for elderly

Calculate derived model parameters and do edits

GISCT: GIS Take-up Rate: Pensioner Couple by GIS Benefit Level

Probability by GIS benefit level group of a married two OAS pensioner family applying for the Guaranteed Income Supplement. These probabilities are applied only when the parameter GISTURFLAG is set to 1.

Used in functions:

gis

Compute GIS/SPA for elderly

GISFLAG: Federal GIS/SPA/ESPA Flag

When this parameter is assigned a value of 1, the GIS function is executed and Federal Guaranteed Income Supplement (imigis), Spouses Allowance and Extended Spouses Allowance (imispa) are calculated. With a value of 0, they are not.

Used in functions:

gis
mpc

Compute GIS/SPA for elderly

Calculate derived model parameters and do edits

GISOT: GIS Take-up Rate: One Pensioner Couple by GIS Benefit Level

The probability by GIS benefit level group of applying for the Guaranteed Income Supplement for a married OAS pensioner whose spouse is not eligible for OAS, GIS or SPA. These probabilities are applied only when GISTURFLAG is set to 1.

Used in functions:

gis Compute GIS/SPA for elderly

GISRLM: Basic GIS Reduction Level: Married Pensioners

The level of previous year annual family income above which the GIS starts to be paid at a reduced rate for a married OAS pensioner whose spouse is also an OAS pensioner.

Used in functions:

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

GISRLS: Basic GIS Reduction Level: Single Pensioners

The level of previous year annual income of a single OAS pensioner above which the GIS starts to be paid at a reduced rate.

Used in functions:

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

GISRRM: Basic GIS Reduction Rate: Married Pensioners

Guaranteed Income Supplement reduction rate for married pensioners.

Used in functions:

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

GISRRS: Basic GIS Reduction Rate: Single Pensioners

Guaranteed Income Supplement reduction rate for single pensioners.

Used in functions:

gis

Compute GIS/SPA for elderly

GISST: GIS Take-up Rate: Single Pensioner by GIS Benefit Level

Probability by GIS benefit level group of a single OAS pensioner applying for the Guaranteed Income Supplement. These probabilities are applied only when GISTURFLAG is set to 1.

Used in functions:

gis

Compute GIS/SPA for elderly

GISTFLAG: Provincial GIS Top-up Flag

When this parameter is assigned a value of 1, the six Provincial GIS Supplementation programs are activated. With a value of 0, they are not.

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

mpc

Calculate derived model parameters and do edits

GROWFLAG: Adjustment Factors Activation Flag

If the value of this parameter is set to 1, then data adjustment parameters which begin with "GF" are used to adjust the appropriate dollar items.

1 = Adjust money items

0 = Do not adjust items

INCGP: Income Cutpoints for Table 2

This control parameter is a vector of values used to provide the income cutpoints which define the columns of the hard-wired Tables 2 and 2A. Tables 2 and 2A can be activated using T2FLAG and T2AFLAG.

INCVAR: Variable for Table 2 and 2A

This string control parameter specifies the variable (usually an income variable) that is used to determine the column dimension of tables 2, 2A, 4, and 4A. Please see the *SPSD/M User's Guide* for more information.

INPAPR: Name of Database Adjustment Parameter File (in)

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the database adjustment parameters to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPBASMPR: Name of Base Tax/Transfer Parameter File (in)

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce base result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory. BASMETH must be either 3 or 4 for INPBASMPR to have any effect.

INPBASMRS: Name of Results File (in)

The value of this control parameter is a binary SPSPD/M results file filename. If the full path name of the file is omitted, the path will default to the current directory. When the value of BASMETH is set to 1, this file is used for determining base results.

INPFEXV: Name of FAMEX Vector File (in)

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the FAMEX expenditure vector binary database. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPMRSVARS: Base Results File Variables

The value of this control parameter is generated during an SPSM program run. The parameter is set to a string of variable names of variables found in the input base results file specified in INPBASMRS. The user is not able to edit this parameter interactively in the SPSM dialogue.

INPSPD: Name of SPSD File (in)

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPVARMPR: Name of Variant Tax/Transfer Parameter File (in)

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce variant result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPWGT: Name of Weight File (in)

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household weight binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

LICENSEE: SPSD/M Licensee

This control parameter is produced by SPSM and contains the name of the person or organization licensed to use this particular copy of SPSD/M.

MANC : Manitoba GIS Supplement: Married Pensioners

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for married couples where both spouses are receiving OAS/GIS or where one spouse is an OAS/GIS pensioner and the other is receiving SPA. Calculated as a sum of individual quarterly maximums.

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

MANCNPF : Manitoba GIS Supplement Reduction Point: Married

The level of previous year combined annual income above which the Manitoba Supplement for Pensioners (MSP) begins to be paid at a reduced rate to eligible married persons who are non-GIS/SPA pensioners age 55 and over. Calculated as the arithmetic average of the 1983 reduction point and the 1985 reduction point for runs with the TARGETYEAR 1984.

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

MANRD : Manitoba Tax Reduction Table

In 1982, the Manitoba tax reduction was calculated using the Federal Tax Reduction and Taxable Income. This method of calculating the Manitoba Tax Reduction was replaced in 1983. This table is used only if the parameter MNRDOPT is set to 1.

Used in functions:

txprov

Compute provincial taxes

MANS : Manitoba GIS Supplement: Single Pensioners

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for each single, widowed or divorced OAS/GIS pensioner or a pensioner whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of quarterly maximums.

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

MANSNPF: Manitoba GIS Supplement Reduction Point: Single

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for each single, widowed or divorced OAS/GIS pensioner or a pensioner whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of quarterly maximums.

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

MARAMT: Amount to Be Added to Variable for Marginal Calculation

This control parameter gives the amount of money to be added to income when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *SPSM User's Guide* for more information.

MARFLAG: Marginal Tax Rate Facility Activation Flag

This control parameter activates the SPSM marginal tax rate facility. This facility can be used to calculate marginal tax rates by income source, amount, recipient, and family level. Please refer to the *SPSM User's Guide* for more information.

MARSPEC: Expression Identifying Recipients for Marginal Calculation

This control parameter allows the user to specify which individuals are to receive MARAMT when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *SPSM User's Guide* for more information.

MARVAR: Variable Incremented for Marginal Calculation

This control parameter gives the income source to be incremented when the marginal tax rate facility has been activated through MARFLAG. It must be the name of a valid SPSD "id" income variable. Please refer to the *SPSM User's Guide* for more information.

MAXDTC: Maximum Disability Tax Credit

This is the maximum value of the Disability Tax Credit. If the parameter DISOPT is set to 2 (for tax credits), this amount is allowed as a tax credit for all persons for whom a value for Disability Deduction (iddisex) was imputed.

Used in functions:

txitax Compute taxable income

MAXDX: Maximum Disability Deduction

This value represents the maximum Disability Deduction and is given to all individuals with a positive value for imputed Disability Deduction (iddisex).

Used in functions:

txitax Compute taxable income

MAXET: Maximum on Transfer of Education and Tuition Tax Credit

The maximum dollar amount of the combined Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent.

Used in functions:

txcalc Calculate federal income tax

MDCROPT: Medical and Charitable Deduction/Tax Credit

This parameter controls the tax treatment of Medical Expenses and Charitable Donations. With a value of 1, the medical expenses and charitable donations are treated as deductions from net income and with a value of 2, they are treated as tax credits.

Used in functions:

txitax Compute taxable income

MEDTCR: Medical Expense Tax Credit Rate

This parameter represents the proportion of Net Medical Expenses Calculated Amount (idmeda) that may be claimed as a Tax Credit. Note that medical expenses claimable are as defined in the base year and are not recalculated based on net income.

Used in functions:

txitax

Compute taxable income

MNRDOPT: Manitoba Tax Reduction Calculation Option

This parameter controls the calculation of the Manitoba Tax Reduction. With a value of 1, the tax reduction is calculated based on the Federal Tax Reduction and taxable income using MANRD. With a value of 2, it is calculated as a basic amount (MTRBR) reduced by a proportion (MTRF) of taxable income.

Used in functions:

txprov

Compute provincial taxes

MNWEL: Floor On Weekly Earnings Subject to UI Contribution

The level of weekly earnings (idiemp divided by idlyww) below which no contributions to UI are made.

Used in functions:

txinet

Compute net income

MPRDESC: Description of Tax/Transfer Parameter File

This parameter can be used to provide an overall title to the set of tax/transfer parameters contained in a given tax/transfer parameter file. This description is used by the SPSM output facilities to produce page titles.

MPTF: Manitoba Provincial Tax Fraction

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

Used in functions:

txprov

Compute provincial taxes

MSTC: Manitoba Surtax Cut-in

The level of basic Manitoba income tax above which the surtax (MSTR) is applied.

Used in functions:

txprov Compute provincial taxes

MSTR: Manitoba Surtax Rate

The surtax rate applied to basic Manitoba income tax in excess of MSTC.

Used in functions:

txprov Compute provincial taxes

MTRBR: Manitoba Tax Reduction Basic Amount

This is the basic amount of the Manitoba Tax Reduction. Its actual definition depends on the method used to calculate the reduction. If MNRDOPT is set to 1, this parameter is not used. If MNRDOPT is set to 2, this amount is reduced by a proportion (MTRF) of taxable income.

Used in functions:

txprov Compute provincial taxes

MTRF: Manitoba Tax Reduction Fraction

The fraction used to reduce Manitoba provincial tax reduction. Its actual purpose depends on the algorithm used to calculate the tax reduction. See MNRDOPT.

Used in functions:

txprov Compute provincial taxes

MXFTR: Maximum Federal Tax Reduction

This represents the maximum value for the Federal Tax Reduction for an individual. An unused Federal Tax Reduction is transferable between spouses.

Used in functions:

txcalc Calculate federal income tax

MXM: Married Exemption

If the PEROPT parameter is set to 1, then all married filers are eligible to claim this amount as an exemption, subject to reductions based on the spouse's net income.

Used in functions:

txhstr Apply tax transfers between head and spouse

MXMR: Married Exemption Reduction Rate

The rate at which the married exemption is reduced by the spouse's net income exceeding the turndown level (MXMT).

Used in functions:

txhstr Apply tax transfers between head and spouse

MXMT: Married Exemption Turndown Level

The level of net income above which the married exemption begins to be reduced at the rate MXMR. This parameter is in effect only when the value of PEROPT is set to 1.

Used in functions:

txhstr Apply tax transfers between head and spouse

MXWEL: Ceiling On Weekly Earnings Subject to UI Contribution

The maximum level of weekly earnings used as a basis for the calculation of UI contributions.

Used in functions:

txinet Compute net income

NPTEF: Newfoundland Provincial Tax Fraction

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

Used in functions:

txprov Compute provincial taxes

NS13: Nova Scotia GIS Supplement for 1/3 GIS

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving between one-third two-thirds maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

NS23: Nova Scotia GIS Supplement for 2/3 GIS

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving between two-thirds maximum GIS and maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

NSLT13: Nova Scotia GIS Supplement for Less Than 1/3 GIS

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving less than one-third maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

NSMAX: Nova Scotia Maximum GIS Supplement Level

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

OASFLAG: Old Age Security Flag

When this parameter is assigned a value of 1, the Old Age Security calculation is activated. With a value of 0, the calculation of OAS is suppressed.

Used in functions:

mpc Calculate derived model parameters and do edits
oas Compute OAS for elderly

OASRR: OAS Repayment Rate

This parameter is available for testing the effects of repaying OAS benefits based on a proportion of net income. The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of family net income (head plus spouse) exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

Used in functions:

txitax Compute taxable income

OASTD: Family Income OAS Turn Down

The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of family net income (head plus spouse) exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

Used in functions:

txitax Compute taxable income

OCXM: Exemption for Wholly Dependent Child 18+

If the parameter PEROPT is set to 1, each wholly dependent child age 18 or over may be claimed for an exemption of this amount, subject to reductions based on the child's net income.

Used in functions:

txhstr Apply tax transfers between head and spouse

OCXMR: Exemption Reduction Rate for Child 18+

The proportion used to determine the amount of the income of a dependent child 18 or over which will be used to reduce the exemption for wholly dependent children (OCXM).

Used in functions:

txhstr Apply tax transfers between head and spouse

OCXMT: Exemption Turndown for Child 18+

The level of net income above which the dependant exemption begins to be reduced for dependants aged 18 or over. This parameter is in effect only when the value of PEROPT is set to 1.

Used in functions:

txhstr Apply tax transfers between head and spouse

OMTY: Ontario Taxable Income Above Which No Tax Reduction

Ontario Provincial Income Tax may be reduced for filers with taxable income below OMTY. Below OPTC, provincial tax is zero. Between OPTC and OMTY, provincial tax is multiplied by a fraction (OTRF).

Used in functions:

txprov Compute provincial taxes

ONTC: Ontario GIS Supplement: Married Pensioners

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for each eligible pensioner in a married couple. Calculated as a sum of monthly maximums as illustrated in the calculation of the annual value for 1984:

Jan -	Mar	(\$82.12)
Apr -	Jun	$(\$82.12 \times \text{OAS/GIS April Indexation rate } (.008)) = 88.77$
Jul -	Dec	(\$83)

Used in functions:

gist Compute Provincial GIS top-ups for elderly

ONTS: Ontario GIS Supplement: Single Pensioners

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for eligible single persons. Calculated as a sum of monthly maximums for 1984.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

OPTC: Ontario Provincial Tax Cut-in

Ontario Provincial Income Tax may be reduced for filers with taxable income below OMTY. Below OPTC, provincial tax is zero. Between OPTC and OMTY, provincial tax is multiplied by a fraction (OTRF).

OPTF: Ontario Provincial Tax Fraction

Basic Ontario Provincial Income Tax is calculated as a proportion of Basic Federal Tax using this factor.

Used in functions:

txprov Compute provincial taxes

OSSML: Ontario Social Service Maintenance Surtax Cut-in Level

The level of Basic Ontario Provincial Income Tax above which the Ontario Social Services Maintenance Tax is applied.

Used in functions:

txprov Compute provincial taxes

OSSMR: Ontario Social Service Maintenance Surtax Rate

In 1984, This Ontario Social Services Maintenance Tax Rate was applied to Basic Ontario Income Tax in excess of the cut-in level OSSML.

Used in functions:

txprov Compute provincial taxes

OTRF: Ontario Tax Reduction Fraction

Ontario Provincial Income Tax may be reduced for filers with taxable income below OMTY. Below OPTC, provincial tax is zero. Between OPTC and OMTY, provincial tax is multiplied by a fraction (OTRF).

Used in functions:

txprov Compute provincial taxes

OUTAPR: Name of Database Adjustment Parameter File (out)

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the database adjustment parameters which were used to adjust SPSP variables. SPSP writes out such a file only if the user changed one or more database adjustment parameters from the values in the corresponding input file INPAPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTASC: Name of Text File Results File (out)

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output report generated by the text output facility. The text output facility must be activated using ASCFLAG for OUTASC to have any effect. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTCPR: Name of Control Parameter File (out)

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output control parameter file. An output control parameter file is always created, and includes any changes the user made to the input control parameter file. In addition, certain "read-only" parameters which are created by SPSP for informational purposes may have changed values. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTMRSFLAG: Variant Results File Creation Flag

If the value of the control parameter OUTMRSFLAG is set to 1, a results file (with name given by OUTVARMRS) will be created containing variant results for variables specified in OUTMRSVARS. Results are always saved at the individual (not family or household) level.

OUTMRSVARS: Variant Results File Variables

This control parameter contains a list of tax/transfer calculated variables whose variant values will be recorded in the file named OUTVARMRS if the variant results file facility has been activated by OUTMRSFLAG. Only variant tax/transfer variables (that is, those that begin with "ct" or "im") can be recorded in a results file.

OUTSAS: Name of SAS Results File (out)

If the SAS results file facility has been activated using SASFLAG, then the control parameter OUTSAS contains the name of the resulting SAS file. This file must have an extension of ".ssd" and if it does not already exist, SPSM will change OUTSAS to the name "spsmtemp.ssd". The user can then change "spsmtemp.ssd" to some other name if desired by using the PROC DATASETS procedure in SAS. Because SAS native files contain a generated key in their header, SPSM can only write over existing SAS files (using the existing generated key in their header), or else produce a file with the name "spsmtemp.ssd", whose header key is already known.

An associated file, with the same stem as OUTSAS but with extension ".sfm", is also produced when the SAS output facility is activated. It is a text file which contains SAS source code (PROC FORMAT and associated statements) which will define the formats for any class variables given in SASVARS. It (or equivalent statements) should be included in any SAS job which reads the SAS file named by OUTSAS.

OUTTBL: Name of Report File (out)

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain all summary reports generated by SPSM output facilities, including the cross tabulation facility and distributional analysis facility. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTVARMPR: Name of Variant Tax/Transfer Parameter File (out)

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant tax/transfer parameters. SPSM writes out such a file only if the user changed one or more variant tax/transfer parameters from the values in the corresponding input file INPVARMPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

OUTVARMRS: Name of Variant Results File (out)

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant results. Such a file is generated only if the user activates the variant result file facility using OUTMRSFLAG. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

PEROPT: Personal Exemptions/Tax Credits Option

This parameter controls the tax treatment of the Basic Personal Exemption, the Spouses Exemption, Spouse Equivalent Exemption and the Young Child Exemption. With a value of 1, these items are treated as an exemptions from net income and with a value of 2, they are treated as tax credits.

Used in functions:

txhstr	Apply tax transfers between head and spouse
txitax	Compute taxable income

PPTF: P.E.I. Provincial Tax Fraction

Prince Edward Island Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

Used in functions:

txprov	Compute provincial taxes
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PRDFLAG: Parameter Difference Report Activation Flag

When this control parameter is set to 1, a report is written to the file given by OUTTBL. This report shows tax/transfer parameter differences between base and variant. A more sophisticated parameter difference report can be obtained by using the comparm utility, which is documented in the *SPSM Tools User's Guide*.

PTF: Table 4 Poverty Threshold

This parameter, defined in the database adjustment parameter file, is a two dimensional array giving a user-supplied "poverty threshold" for families by number of persons and family type. The ratio of family income to the "poverty threshold" is used, in conjunction with the PVRAT control parameter, to create the column categories for the hard-wired tables 4 and 4A. These tables must have been activated using T4FLAG or T4AFLAG for this parameter to be used. Please see the *SPSM User's Guide* for more information on the hard-wired tables.

PVRAT: Family Poverty Ratio Fractions for Table 4

This control parameter is a vector which defines the ranges of family-specific poverty threshold ratios to be used when producing the hard-wired tables 4 or 4A. Please see the *SPSM User's Guide* for more information on the hard-wired tables.

PYINC: CPI Deflator to Calculate Previous Year Income

CPI deflator applied to income to obtain estimate of the previous year's income for needs tested programs. Calculated as CPI, Canada, All Items annual average January-December 1983/1985 divided by 1984/1986.

Used in functions:

gis	Compute GIS/SPA for elderly
gist	Compute Provincial GIS top-ups for elderly

QALEXP: Quebec Proportion of Other Allowable Employment Expenses to Use

The standard algorithm allows the imputed value for Other Allowable Employment Expenses (*idalexp*) to be reduced or grown using this factor for the purposes of calculating net income for Quebec Provincial Income Tax.

Used in functions:

txqinet	Compute net income (Quebec)
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QAXM: Quebec Age Exemption

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers age 65 and over receive the value of QAXM as the Basic Age Exemption.

Used in functions:

txqitax Compute taxable income (Quebec)

QBXN: Quebec Basic Personal Exemption

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers receive the value of QBXM as the basic personal exemption.

Used in functions:

txqhstr Apply tax transfers between head and spouse (Quebec)
txqitax Compute taxable income (Quebec)

QCAPGIR: Quebec Capital Gains Inclusion Rate

The proportion of capital gains included in taxable income in calculating total income for Quebec Provincial Income Tax.

Used in functions:

txqinet Compute net income (Quebec)

QDGUR: Quebec Dividend Gross-up Rate

In calculating total income for Quebec Provincial Income Tax, dividends from Canadian corporations are multiplied by this proportion to derive the taxable amount.

Used in functions:

txqinet Compute net income (Quebec)

QDTCR: Quebec Dividend Tax Credit Rate

This parameter represents the proportion of taxable dividends used to calculate the Quebec Dividend Tax Credit.

Used in functions:

txprov Compute provincial taxes

QEAMAX: Quebec Maximum Employment Allowance Deduction

In calculating total income for Quebec Provincial Income Tax, the Employment Allowance Deduction is the lower of QEAP times employment income (*idiemp*) and QEAMAX.

Used in functions:

txqinet Compute net income (Quebec)

QEAP: Proportion of Earnings for Quebec Employment Allowance Deduction

In calculating total income for Quebec Provincial Income Tax, this parameter represents the proportion of earnings from employment (*idiemp*) that may be claimed as an Employment Allowance Deduction up to a specified ceiling (QEAMAX).

Used in functions:

txqinet Compute net income (Quebec)

QFAIFLAG: Quebec Family Allowance Inclusion in Total Income Flag

In calculating total income for Quebec Provincial Income Tax, this parameter controls whether or not Taxable Family Allowances (*imtfa*) are included in Total Income *imqitot*. If set to a value of 1, Taxable Family Allowances are included, if set to 0, they are not.

Used in functions:

txqinet Compute net income (Quebec)

QFFSL: Federal Contribution on Quebec Family Allowance

In Quebec, the federal contribution is based on the number of children in the family. The contribution for the first child, for 1984, being \$215.76, \$342.60 for the second child and \$833.90 for the third and each subsequent child.

In the look-up table, the first column represents the number of children, the second column is the cumulative amount and the third column represents the marginal amount per child.

Used in functions:

fa Compute family allowance

QFPSL: Provincial Contribution on Quebec Family Allowance

In Quebec, the provincial portion of Family Allowances are also based on the number of children in the family. The table is used similarly to QFFSL.

Used in functions:

fa Compute family allowance

QFS: Federal Supplement per Child 12-17 on Quebec Family Allowance

In Quebec, the provincial government pays a Family Allowance Supplement of this amount on behalf of each child aged 12 to 17.

Used in functions:

fa Compute family allowance

QMAXDX: Quebec Maximum Disability Deduction

This value is used to adjust the imputed Disability Exemption (**iddisex**) value for blind persons or persons confined to a wheelchair. If an individual has a positive value for **iddisex**, **QMAXDX** is assigned as a deduction from net income.

This may also be deducted on behalf of a spouse or dependants.

Used in functions:

txqitax Compute taxable income (Quebec)

QMXM: Quebec Married Exemption

In calculating tax able income for Quebec Provincial Income Tax, all married filers are eligible to claim this amount as an exemption on behalf of a dependent spouse or, in the absence of a spouse, of a dependent child. The amount is reduced by a proportion (**QMXR**) of the spouse's or dependent's net income which exceeds the reduction level (**QMXT**).

Used in functions:

txqhstr Apply tax transfers between head and spouse (Quebec)

QMXR: Quebec Married Exemption Reduction Rate

This is the proportion of the dependent spouse's net income in excess of **QMXT** which is used to reduce the Quebec Married Exemption.

Used in functions:

txqhstr

Apply tax transfers between head and spouse (Quebec)

QMXT: Quebec Married Exemption Turndown

A specified portion (QMXR) of the married dependant's net income in excess of this amount is used to reduce the Quebec Married Exemption.

Used in functions:

txqhstr

Apply tax transfers between head and spouse (Quebec)

QOCR: Quebec Exemption Reduction Rate for Children 18 And Over

This is the rate used to reduce the old child exemption in the calculation of taxable income for Quebec Provincial Income Tax. It is applied to the dependant's net income exceeding the Old Child Exemption Turndown (QOCT).

Used in functions:

txqhstr

Apply tax transfers between head and spouse (Quebec)

QOCT: Quebec Exemption Turndown for Children 18 And Over

In the calculation of taxable income for Quebec Provincial Income Tax, net income received by the dependant over this level reduces the old child exemption by the excess times the rate QOCR.

Used in functions:

txqhstr

Apply tax transfers between head and spouse (Quebec)

QOCX: Quebec Exemption for Children 18 And Over

In the calculation of taxable income for the Quebec Provincial Income Tax, children over the age of 17 years may be claimed for this amount. If the dependant is over age 21 then he/she must have been either in full time attendance at an educational institution or physically or mentally infirm.

Used in functions:

txqhstr

Apply tax transfers between head and spouse (Quebec)

QSTD: Quebec Standard Deduction from Net Income

In the calculation of taxable income for Quebec Provincial Income Tax, deductions for charitable donations and medical claims less than this amount do not require receipts.

Used in functions:

txqitax Compute taxable income (Quebec)

QTAP: Quebec Tax Abatement Proportion of Basic Federal Tax

Quebec residents are given a refundable tax credit on their federal taxes. This proportion is applied to Basic Federal Tax.

Used in functions:

txcalc Calculate federal income tax

QTRP: Quebec Tax Reduction Proportion

Quebec Basic Provincial Tax is reduced by this proportion.

Used in functions:

txprov Compute provincial taxes

QTX: Quebec Income Tax Table

This table represents the Taxable Income/Tax Rate tax curve for Quebec. The first column represents a level of taxable income defining the lower limit of a range. The second column is the amount of Basic Provincial Tax payable at the corresponding taxable income. The third column represents the marginal tax rate for the income range. Only the first and third columns of this table need be specified in the parameter file.

Used in functions:

txprov Compute provincial taxes

QYCR: Quebec Exemption Reduction Rate for Children 16 or 17

In the calculation of taxable income for Quebec Provincial Income Tax, this is the proportion of the dependant's net income in excess of QYCT which is used to reduce the young child exemption.

Used in functions:

txqhstr

Apply tax transfers between head and spouse (Quebec)

QYCT: Quebec Exemption Turndown for Children 16 or 17

In the calculation of taxable income for Quebec Provincial Income Tax, a specified portion (QYCR) of the dependant's net income in excess of this amount is used to reduce the young child exemption.

Used in functions:

txqhstr

Apply tax transfers between head and spouse (Quebec)

QYCX: Quebec Exemption for Children 16 or 17

In the calculation of taxable income for Quebec Provincial Income Tax, dependants aged 16 or 17 years may be claimed for this exemption.

Used in functions:

txqhstr

Apply tax transfers between head and spouse (Quebec)

QYIDL: Quebec Deduction Limit for Investment Income

The Investment Income Deduction for Quebec Provincial Income Tax is the lower of investment income exclusive of carrying charges ($\text{idiint} + \text{imigapgt} + \text{imidivt} - \text{idcarry}$) and this value.

Used in functions:

txqitax

Compute taxable income (Quebec)

QYPDL: Quebec Deduction Limit for Pension Income

In calculating taxable income for Quebec Provincial Income Tax, this parameter represents the maximum level of pension income (idipens) that may be claimed as a deduction.

Used in functions:

txqitax

Compute taxable income (Quebec)

RRSPEINC: Increment to idrrsp if Condition and idrpp>0

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. RRSPEINC will be added to the RRSP contributions of all persons covered by a registered pension plan whose current RRSP contributions fall between RRSPEMIN and RRSPEMAX.

RRSPEMAX: Maximum (idrpp + idrrsp) for Increment if idrpp>0

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC.

RRSPEMIN: Minimum (idrpp + idrrsp) for Increment if idrpp>0

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC.

RRSPIFLAG: idrrsp Increment Activation Flag

This parameter, defined in the database adjustment parameter file, activates a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC and RRSPSINC.

RRSPSINC: Increment to idrrsp if Condition and idrpp=0

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. RRSPSINC will be added to the RRSP contributions of all persons not covered by a registered pension plan whose current RRSP contributions fall between RRSPSMIN and RRSPSMAX.

RRSPSMAX: Maximum (idrrsp) for Increment if idrpp=0

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPSINC.

RRSPSMIN: Minimum (idrrsp) for Increment if idrpp=0

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPSINC.

SAELDOPT: SA for Elderly Calculation Method

When the value of SAEFLAG is set to 1, this parameter determines the way in which Social Assistance Payments (imisa) will be calculated for the elderly. There are three valid values for SAELDOPT:

- 1 - Social Assistance is set to zero for all persons over age 65
- 2 - Social Assistance (imisa) is set to zero for individuals age 65 and over receiving simulated GIS Supplementation Benefits (imgist), otherwise it is set equal to Reported Social Assistance (idisa).
- 3 - Social Assistance is set equal to the positive difference between reported social assistance and simulated GIS supplements
$$imida = idisa - imigist$$

Used in functions:

sa Compute social assistance or guarantees

SAFLAG: Federal Social Assistance Flag

When SAFLAG is set to 1, social assistance is calculated, otherwise Modelled Social Assistance (imisa) is set to zero. See also SAELDOPT and the **sa** function description.

Used in functions:

sa

Compute social assistance or guarantees

SAMPLE: Size of Sample Obtained

This parameter reports the proportion of sample used for processing. Valid values range from 0 to 1. Should the user interrupt a model run in progress the correct sampling ratio will be calculated and output in the control parameter (.cpr) file.

SAMPLEREQ: Size of Sample Requested

This control parameter allows the user to indicate the size of the sample requested for processing. The size of the sample actually obtained will be recorded in SAMPLE, and may differ from SAMPLEREQ for a number of reasons among which are:

- The input database file given by INSPSD had fewer records than required to generate the requested sample.
- The input results file given by INPBASMRS had fewer records than required because it was generated with a sample smaller than SAMPLEREQ.
- An SPSM execution always occurs with an integral number of households, therefore the resulting sample may deviate slightly from that requested.

SASFLAG: SAS Output Facility Activation Flag

This control parameter is used to activate the SAS native file output facility. A self-documenting file with name OUTSAS in SAS Version 6 format is produced containing variables given by SASVARS rolled up to the level specified by SASUNIT. Please see the *SPSM User's Guide* for more information.

SASKC: Saskatchewan GIS Supplement: Married Pensioners

Maximum annual Saskatchewan Income Plan benefits for each person in a married couple where both receive OAS/GIS. Calculated as a sum of monthly maximums.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

SASKMINC: Saskatchewan GIS Supplement Minimum Benefits: Married

Minimum annual Saskatchewan Income Plan benefits for each person in a married couple where both receive OAS/GIS. Calculated as a sum of monthly minimums.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

SASKMINS: Saskatchewan GIS Supplement Minimum Benefits: Single

Minimum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly minimums.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

SASKRR1: Saskatchewan GIS Supplement Reduction Rate: Regular

Saskatchewan Income Plan reduction rate for single pensioners and married pensioners who are both eligible. This rate is expressed as a proportion of the actual GIS dollar reduction.

Used in functions:

gist Compute Provincial GIS top-ups for elderly

SASKRR2: Saskatchewan GIS Supplement Reduction Rate: 1 GIS

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are not eligible for OAS/GIS. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

SASKRR3: Saskatchewan GIS Supplement Reduction Rate: SPA

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are receiving SPA. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

SASKS: Saskatchewan GIS Supplement: Single Pensioners

Maximum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly maximums.

Used in functions:

gist

Compute Provincial GIS top-ups for elderly

SASTITLE: SAS File Label

This control parameter, when activated by SASFLAG, gives the internal label which will be written into the header of the native SAS file given by OUTSAS. This label is used by the SAS system by certain procedures, in particular PROC CONTENTS.

SASUNIT: SAS Output Family Level

When the SAS file output facility is activated using the SASFLAG parameter, this control parameter is used to specify the family level of analysis of the resulting file. Each record on the output file will correspond to an entity given by SASUNIT. Valid values and their meanings are given below.

SASVARS: Variables Selected for SAS Output

This control parameter, when activated by SASFLAG, gives a list of all variables to be written to each record of the resulting SAS native file. Any SPSPD/M variable, including base and variant values, may be included.

SECF: CPP/QPP Contribution Rate on Self-employment Earnings

In the calculation of CPP contributions on self-employment earnings, this rate is applied to `idisenf` plus `idisefm`.

Used in functions:

txinet

Compute net income

SEED: Random Number Generator Seed

This vector control parameter is used to start the streams of pseudo-random numbers used in the model. Up to 20 independent random numbers are generated for each individual and are stored in the variables `idrand0` through `idrand19`. A different sequence of numbers for each activated stream can be generated by changing SEED. The number of streams activated is determined by the number of elements in SEED. Random numbers are used to apply social program or demographic take-up rates.

SELFLAG: Selection Facility Activation Flag

The SELFLAG control parameter is used to activate the SPSM selection facility. When SELFLAG is set to 1, the expression in SELSPEC is evaluated for each individual and the result (if true) is propagated to families at the SELUNIT level of analysis. Only individuals (or families) marked as selected will be included in any generated files or reports.

SELSPEC: Selection Specification

This control parameter, when activated by SELFLAG, is used to specify whether an individual is to be marked as selected or not for the purposes of output and reporting. The expression is evaluated for each individual and is considered true if the result is non-zero. Any SPSPD/M variables, including base and variant tax/transfer variables, may be used in SELSPEC. Please see the *SPSM User's Guide* for more information.

SELUNIT: Selection Facility Family Level

This control parameter, when activated by SELFLAG, is used to specify the level to which individual selection (computed by applying the expression in SELSPEC) is to be propagated. If SELUNIT is 0, selection remains at the level of individual. If SELUNIT is 1, 2, 3, or 4, then selection of any individual in the family unit implies selection of all members in the unit. Valid values of SELUNIT and their meanings are given below.

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

SFAOUT: Proportion of Federal Social Assistance to Eliminate

This parameter is used in runs which require the substitution of Federal Social Assistance with alternative programs (e.g., guaranteed income).

Used in functions:

sa Compute social assistance or guarantees

SFTAX: Saskatchewan Provincial Flat Surtax Rate on Net Income

Beginning in 1984, a surtax was applied to Saskatchewan Provincial Tax based on this fraction of net income.

Used in functions:

txprov Compute provincial taxes

SPAEE: SPA Takeup Rate: Eligible Female Widow

These are probabilities applied to determine eligible female population for extended SPA. Eligibility is determined from the probability that a widow(er) currently aged 60-64 had a spouse aged 65+ at the time of his(her) death.

For widow(er)s currently aged 60, these probabilities are approximated by applying 1980-82 mortality rates for the married population to the age distribution of spouses as tabulated from the 1981 Census. This provides a distribution for the age at death of the spouse. The probability of eligibility is the ratio of spouse deaths at ages 65+ to all spouse deaths.

For widow(er)s currently aged 61-64, allowance is made for the possibility that the death took place in a previous year. In that event, age at death distributions are calculated as before and aggregated over the 2-4 year intervals in which the death might have occurred. Aggregation involves adjustment for the mortality of the widowed partner. In this case, the probability of eligibility is the ratio of spouse deaths at age 65+ with surviving partners to all spouse deaths with surviving partners.

Used in functions:

gis Compute GIS/SPA for elderly

SPAME: SPA Takeup Rate: Eligible Male Widower

Probabilities applied to determine eligible male population for extended SPA. See description for SPAEE.

Used in functions:

gis Compute GIS/SPA for elderly

SPAOSRR: OAS Portion of SPA Reduction Rate

Reduction rate applied to the OAS portion of Spouses Allowance, Extended Spouses Allowance and Widowed Spouses Allowance.

Used in functions:

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

SPARL: SPA Reduction Point: One Married/Widowed

The level of previous year annual family income above which the OAS portion of the SPA starts to be paid at a reduced rate to a married or widowed SPA recipient.

Used in functions:

gis

Compute GIS/SPA for elderly

SPAT: SPA Take-up Rate by SPA Benefit Level

Probability by SPA benefit level group of applying for the Spouses Allowance for an eligible married person.

Used in functions:

gis

Compute GIS/SPA for elderly

SPAXO: Benefit Cross-over GIS/SPA vs GIS One Pensioner

SPAXO represents the level of family income at which the dollar benefits for GIS to a single pensioner married to a non-pensioner spouse exactly equal the combined GIS/SPA dollar benefits payable to a GIS/SPA married couple. The figure is calculated as a fixed relationship to other input parameters as follows.

$$SPAXO = 2 * MP.GISBE2 - MP.GISBE1;$$

Used in functions:

gis

Compute GIS/SPA for elderly

mpc

Calculate derived model parameters and do edits

SPTF: Saskatchewan Provincial Tax Fraction

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

Used in functions:

txprov

Compute provincial taxes

SSCI: Saskatchewan Surtax Cut-in

This is the level of Basic Saskatchewan Income Tax above which the surtax (at rate SSF) is applied.

Used in functions:

txprov

Compute provincial taxes

SSF: Saskatchewan Provincial Surtax Fraction

This is the surtax rate applied to Basic Saskatchewan Income Tax in excess of the amount SSCI.

Used in functions:

txprov	Compute provincial taxes
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STC: Spouse or Equivalent Tax Credit

If the parameter **PEROPT** is set to 2 (for tax credits), all married filers are eligible to claim this amount for the spouse tax credit, subject to reductions based on the spouse's net income.

Used in functions:

mpc	Calculate derived model parameters and do edits
txhstr	Apply tax transfers between head and spouse

STCEL: Spouse Tax Credit Income Limit

This parameter is calculated as the spouse's income above which there is no Spouse Tax Credit. It is used only if **PEROPT** is set to 2 (for tax credits).

Used in functions:

mpc	Calculate derived model parameters and do edits
txhstr	Apply tax transfers between head and spouse

STCR: Spouse Tax Credit Rate

The proportion of net income exceeding the turndown level (**STCT**) which reduces the Spouse Tax Credit. This parameter is used only if **PEROPT** is set to 2 (for tax credits).

Used in functions:

mpc	Calculate derived model parameters and do edits
txhstr	Apply tax transfers between head and spouse

STCT: Spouse Tax Credit Turndown Level

The level of net income above which the spouse tax credit begins to be reduced. This parameter is used only if **PEROPT** is set to 2 (for tax credits).

Used in functions:

mpc
txhstr

Calculate derived model parameters and do edits
Apply tax transfers between head and spouse

STDED: Standard Deduction from Net Income

The standard deduction for medical claims and charitable contributions was eliminated in 1984. Before 1984, no receipts were necessary for medical claims and charitable contributions under this amount.

Used in functions:

txitax

Compute taxable income

STDEFA: Standard Federal Family Allowance Per Child

The annual maximum standard federal Family Allowance per child for all provinces except Alberta and Quebec.

Used in functions:

fa

Compute family allowance

STRBR: Saskatchewan Basic Provincial Tax Reduction

A reduction in Basic Saskatchewan Provincial Income Tax of this amount is allowed for all Saskatchewan filers. This tax reduction is augmented for senior citizens and filers with children. It is reduced by a proportion of Saskatchewan Tax Payable (STRRR) exceeding the total tax reductions.

Used in functions:

txprov

Compute provincial taxes

STRCL: Saskatchewan Child Tax Reduction Limit

The maximum total tax reduction (number of children times STRPC) allowed in the calculation of the Saskatchewan Provincial Tax Reduction.

Used in functions:

txprov

Compute provincial taxes

STRPC: Saskatchewan Tax Reduction Per Child

A tax reduction of this amount is applied for all children under the age of 18 years in the calculation of the Saskatchewan Provincial Tax Reduction.

Used in functions:

txprov Compute provincial taxes

STRRR: Saskatchewan Tax Reduction Reduction Rate

This parameter represents the rate at which total Saskatchewan Provincial Income Tax reduction is reduced. This is applied to basic Saskatchewan income tax exceeding the total tax reductions (STRBR, SSCI, and the total tax reduction on behalf of children).

Used in functions:

txprov Compute provincial taxes

STRSC: Saskatchewan Tax Reduction for Senior Citizens

All Saskatchewan filers age 65 and over receive a reduction in provincial income taxes of this amount.

Used in functions:

txprov Compute provincial taxes

TOAFLAG: Table 0A Request Flag

This control parameter, when set to 1, activates hard-wired Table 0A, which contains counts of units having non-zero values for various variables. The level of analysis is specified by the TABUNIT parameter.

TOFLAG: Table 0 Request Flag

This control parameter, when set to 1, activates hard-wired Table 0, which contains counts and sums of various variables. The level of analysis is specified by the TABUNIT parameter.

T1AFLAG: Table 1A Request Flag

This control parameter, when set to 1, activates hard-wired Table 1A, which contains counts of units having non-zero values for various variables by province. The level of analysis is specified by the TABUNIT parameter.

T1FLAG: Table 1 Request Flag

This control parameter, when set to 1, activates hard-wired Table 1, which contains counts and sums of various variables by province. The level of analysis is specified by the TABUNIT parameter.

T2AFLAG: Table 2A Request Flag

This control parameter, when set to 1, activates hard-wired Table 2A, which contains counts of units having non-zero values for various variables by income classes as determined by the breakpoints specified in the INCGP parameter. The level of analysis is specified by the TABUNIT parameter.

T2FLAG: Table 2 Request Flag

This control parameter, when set to 1, activates hard-wired Table 2, which contains counts and sums of various variables by income classes as determined by the breakpoints specified in the parameter INCGP. The level of analysis is specified by the TABUNIT parameter.

T3AFLAG: Table 3A Request Flag

This control parameter, when set to 1, activates hard-wired Table 3A, which contains counts of units having non-zero values by family type. The level of analysis is specified by the TABUNIT parameter.

T3FLAG: Table 3 Request Flag

This control parameter, when set to 1, activates hard-wired Table 3, which contains counts and sums of various variables by family type. The level of analysis is specified by the TABUNIT parameter.

T4AFLAG: Table 4A Request Flag

This control parameter, when set to 1, activates hard-wired Table 4A, which contains counts of units having non-zero values by poverty threshold ratio classes given by PVRAT and PTF. The level of analysis is specified by the TABUNIT parameter.

T4FLAG: Table 4 Request Flag

This control parameter, when set to 1, activates hard-wired Table 4A, which contains counts and sums of various variables by poverty threshold ratio classes given by PVRAT and PTF. The level of analysis is specified by the TABUNIT parameter.

TABDELTA: Hard-wired Tables Winner/Loser Threshold

This is the dollar amount used to determine winners and losers for purposes of producing certain rows of the hard-wired tables. The difference in consumable income between base and variant is compared to TABDELTA at the TABUNIT level of analysis to determine a winner or loser.

TABUNIT: Hard-wired Tables Family Level

Reporting variables are summed over the family unit specified by TABUNIT in order to produce the hard-wired tables. Valid values and their meanings are given below.

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

TARGETYEAR: Year of Analysis

This parameter controls the phasing in of certain social support programs. Valid values include all integers from 84 to 91.

Used in functions:

gist
oas

Compute Provincial GIS top-ups for elderly
Compute OAS for elderly

TAXCRR: Tax Credit Transfer Reduction Rate

The proportion of net income above the tax credit transfer turndown level (TAXCRT) by which the total available tax credits to be transferred from a spouse is reduced. This parameter is in effect only when the value of PEROPT is set to 2 (for tax credits).

Used in functions:

txcalc

Calculate federal income tax

TAXCRT: Tax Credit Transfer Turndown Level

The level of individual net income above which the transfer of tax credits between spouses begins to be allowed at a reduced rate. This parameter is in effect only when the value of PEROPT is set to 2 (for tax credits).

Used in functions:

txcalc

Calculate federal income tax

TUITOPT: Tuition Deduction/Tax Credit Option

This parameter controls the tax treatment of the Tuition Deduction. With a value of 1, the tuition fees (prtuittn) are treated as a deduction from net income and with a value of 2, as a tax credit.

Used in functions:

txinet

Compute net income

TUTCR: Tuition Tax Credit Rate

The proportion of tuition fees that may be claimed as a Tax Credit. If the parameter EDUCOPT is set to 2 (for tax credits), the imputed value of tuition deduction is multiplied by this rate to calculate the tuition tax credit.

Used in functions:

txinet Compute net income

UER: Unemployment Rate

Regionalization for the UI algorithm is based on urban size classes within province (the lowest level of geographic detail available for public release). Regional rates are represented in a table ten rows (provinces) by five columns (size classes). Codes of 0.0 are used where a given urban size class does not exist. In certain cases (e.g. Newfoundland), size classes have been collapsed for reasons of confidentiality. Only one value is used in PEI, since although it has two size classes, there is only one UI region. Regional unemployment rates are proportional to the ratio of person-weeks of unemployment to person weeks in the labour force recorded on the data base. However, the rates have been adjusted to agree with provincial unemployment rates.

Source: SPSPD and Labour Force Survey Data.

Used in functions:

ui Compute UI benefits

UIBASEYRMAX: Maximum Insurable Earnings for Base Year

Dollar value of maximum insurable earnings.

UIBASFLAG: Basic Phase Calculation Flag

Flag which determines whether the initial phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

Used in functions:

ui Compute UI benefits

UIBASRATE: Benefit Rate for Basic Phase

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

Used in functions:

ui Compute UI benefits

UIBRA: UI Benefit Recovery Base Amount

If UI benefits (imiuib) have been received, a proportion (UIBRP) of net income in excess of this amount or of total benefits is repayable.

Used in functions:

txitax Compute taxable income

UIBRP: UI Benefit Recovery Portion

If unemployment insurance benefits (imiuib) have been received and net income is in excess of the base amount (UIBRA), this proportion is applied to the lower of (a) total UI benefits and (b) the excess net income, to calculate the repayment which is also a deduction from net income.

Used in functions:

txitax Compute taxable income

UICOPT: UI Contributions Deduction/Tax Credit Option

This parameter controls the tax treatment of Unemployment Insurance contributions, imuic. With a value of 1, Unemployment Insurance Contributions are treated as deductions from net income and with a value of 2, a proportion UICTR of UI contributions are taken as a tax credit.

Used in functions:

txinet Compute net income

UICTR: UI Contribution Tax Credit Rate

The proportion of Unemployment Insurance contributions that may be claimed as a tax credit. This parameter is used only if UICOPT is set to 2 (for tax credits).

Used in functions:

txinet

Compute net income

UIEFFFLAG: Observed Effective Weekly Benefit Rate Flag

Flag determines that UI benefits are computed from the average benefit per week observed in sample claims. The effective benefit rate may be higher than 60% of weekly insurable earnings if special programs were in effect (e.g., job creation) or lower if the sampled claimant reported earnings while on claim.

When the flag is set to 1, the effective weekly benefit rate is used in the calculation of UI benefits. When the flag is set to 0, the values of the parameters **UIBASRATE**, **UILFERATE**, **UIRGerate** have no effect on the simulation results.

Source: UI Administrative Data.

Used in functions:

ui

Compute UI benefits

UIERNMAX: Maximum Insurable Earnings

Dollar value of maximum weekly insurable earnings.

Used in functions:

ui

Compute UI benefits

UIFSHMINWK: Minimum Weeks to Qualify for Fishing Benefits

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI fishing benefits. At present, the standard algorithm does not subject fishing claims to an eligibility test.

Used in functions:

ui

Compute UI benefits

UILFEFLAG: Labour Force Extended Phase Calculation Flag

Flag which determines whether the labour force extended phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

Used in functions:

ui Compute UI benefits

UILFEMIN: Weeks Worked In Qualifying Period

The second phase of regular benefits is the Labour Force Extended phase. Additional weeks of benefit entitlement (UILFEWKS) are determined by the weeks of work in the qualifying period (UILFEMIN). These two vectors must always have 14 elements corresponding exactly to each other.

Used in functions:

ui Compute UI benefits

UILFERATE: Benefit Rate for Labor Force Extended Phase

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

Used in functions:

ui Compute UI benefits

UILFEWKS: Weeks LFE Entitlement

The maximum weeks of entitlement in the Labour Force Extended Phase. Additional weeks of benefit entitlement are determined by the weeks of work in the qualifying period (UILFEMIN). The two vectors UILFEMIN and UILFEWKS must always have 14 elements corresponding exactly to each other.

Used in functions:

ui Compute UI benefits

UIMATMINWK: Minimum Weeks to Qualify for Maternity Benefits

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI maternity benefits.

Used in functions:

ui Compute UI benefits

UIMAXBASEWKS: Maximum Weeks on the Initial Phase (Regular)

Regular benefits are paid in three successive phases. This parameter represents the maximum duration of the initial phase.

Used in functions:

ui Compute UI benefits

UIMAXDUR: Maximum Duration of a UI Claim

The maximum weeks of benefits payable on a given claim (all phases combined).

Used in functions:

ui Compute UI benefits

UIMAXFSHWKS: Maximum Number of Weeks - Fishing

The operational maximum weeks of entitlement to fishing benefits. However, benefits are paid to self-employed fishermen only from November 1st to May 15th.

Used in functions:

ui Compute UI benefits

UIMAXMATWKS: Maximum Number of Weeks - Maternity

The maximum weeks of entitlement to maternity benefits. However, maternity claims may be changed to regular claims.

Used in functions:

ui Compute UI benefits

UIMAXRETWKS: Maximum Number of Weeks - Retirement

The maximum weeks of entitlement to retirement benefits.

Used in functions:

ui Compute UI benefits

UIMAXSICWKS: Maximum Number of Weeks - Sickness

The maximum weeks of entitlement to sickness benefits. However, sickness claims may be changed to regular claims.

Used in functions:

ui Compute UI benefits

UIPF: UI Contribution Rate on Earnings

The proportion of UI insurable earnings payable as UI contributions.

Used in functions:

txinet Compute net income

UIREGMINWK: Minimum Weeks to Qualify for Regular Benefits

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI regular benefits.

Used in functions:

ui Compute UI benefits

UIREPPREV: Weeks of Insurable Employment

The number of weeks of insurable employment required for repeaters to be eligible for benefits increases with the number of weeks of benefits received in the qualifying period (see also UIREPUER and UIREPWWKD). The vector UIREPPREV must always have 11 elements corresponding to the columns of UIREPWWKD.

Used in functions:

ui Compute UI benefits

UIREPUER: Regional Unemployment Rate

The number of weeks of insurable employment required for repeaters to be eligible for benefits decreases at progressively higher regional unemployment rates (see also UIREPPREV and UIREPWWKD). The vector UIREPUER must always have 5 elements corresponding to the rows of UIREPWWKD.

Used in functions:

ui

Compute UI benefits

UIREPWWKD: Repeater Eligibility Requirements

The number of weeks of insurable employment required for repeaters to be eligible for benefits increases with the number of weeks of benefits received in the qualifying period (UIREP-PREV) and decreases at progressively higher regional unemployment rates (UIREPUER). UIREPWWKD represents a two dimensional (11 by 5) lookup table of the weeks of work required for repeater eligibility,

Used in functions:

ui

Compute UI benefits

UIRETMINWK: Minimum Weeks to Qualify for Retirement Benefits

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI retirement benefits.

Used in functions:

ui

Compute UI benefits

UIRGEFLAG: Regional Extended Phase Calculation Flag

Flag which determines whether the regional extended phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

Used in functions:

ui

Compute UI benefits

UIRGEMIN: Unemployment Rate for Regional Extended Entitlement

The third phase of regular benefits is the Regional Extended phase. Additional weeks of benefit entitlement are determined by the regional unemployment rate (see UIRGEWKS). Cut-points represent the lower bound of class intervals (the lowest possible unemployment rate is coded as -1.0). The vectors UIRGEMIN and UIRGEWKS must always have 17 elements corresponding exactly to each other.

Used in functions:

ui Compute UI benefits

UIRGERATE: Benefit Rate for Regional Extended Phase

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

Used in functions:

ui Compute UI benefits

UIRGWKS: Weeks Regional Extended Entitlement

The third phase of regular benefits is the Regional Extended phase. Maximum additional weeks of benefit entitlement (UIRGWKS) are determined by the regional unemployment rate (UIRGEMIN). Cut-points represent the lower bound of class intervals (the lowest possible unemployment rate is coded as -1.0). These two vectors must always have 17 elements corresponding exactly to each other.

Used in functions:

ui Compute UI benefits

UIRGNFLAG: Regional Requirements Flag

Flag which determines whether variable UI entrance requirements based on regional unemployment rates are used (value 1), or not (value 0).

Used in functions:

ui Compute UI benefits

UIRGNMIN: Regional Unemployment Rate

The UIRGNWKS parameter represents the number weeks of insurable employment in the qualifying period that are required for regular benefits in relation to the unemployment rate of UI economic regions.

Eligibility is finally determined by comparing weeks of insurable employment in the qualifying period (UIRGNWKS) to the level required in relation to local (UI Economic Region) unemployment rates. Cut points for unemployment rates are given as lower bounds (the minimum possible unemployment rate is coded as -1.0). The vectors UIRGNMIN and UIRGNWKS must always have 5 elements corresponding exactly to each other.

Used in functions:

ui

Compute UI benefits

UIRGNWKS: Weeks Required for Eligibility

This parameter represents the number weeks of insurable employment in the qualifying period that are required for regular benefits in relation to the regional unemployment rates. The vectors UIRGNMIN and UIRGNWKS must always have 5 elements corresponding exactly to each other.

Used in functions:

ui

Compute UI benefits

UIRPTFLAG: Repeater Requirements Flag

This flag determines whether UI repeater rules are applied (value 1) in testing eligibility or not applied (value 0).

Used in functions:

ui

Compute UI benefits

UISICMINWK: Minimum Weeks to Qualify for Sickness Benefits

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI sickness benefits.

Used in functions:

ui

Compute UI benefits

UITARGYRMAX: Maximum Insurable Earnings for Target Year

The maximum weekly earnings insurable under the provisions of the UI program for the target year. The value defined by the UI ACT is updated annually in relation to a moving average of earnings determined from Revenue Canada data.

UIWAITWKS: Minimum Waiting Period All Claims

This parameter determines the minimum interval between the last week worked and the first week of UI benefits.

Used in functions:

ui Compute UI benefits

VARDESC: Description of Variant Parameters

This control parameter is automatically generated by SPSM, and is simply a copy of the MPRDESC parameter of the variant. The value will appear in the page header of the output table file.

VARALG: Name of Variant Algorithms

This control parameter is automatically generated by SPSM, and records the overall name of the tax/transfer algorithm used to generate variant results.

VARMETH: Method of Creating Variant Variables

This parameter specifies one of three methods for producing variant results. Valid values are:

- 0 - No variant results will be calculated
- 2 - Results will be calculated using the standard algorithm with tax/transfer parameters as specified in the INPVARMPR file.
- 3 - Results will be calculated using the alternate algorithm with tax/transfer parameters specified in the INPVARMPR file.

VPTEF: Nova Scotia Provincial Tax Fraction

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

Used in functions:

txprov

Compute provincial taxes

WGTTOT: Sum of Household Weights

This control parameter specifies the total sum of weights on the input weight file. This value is generated by SPSM automatically and is reproduced here for informational purposes.

WSCF: CPP/QPP Contribution Rate On Employment Earnings

In the calculation of CPP contributions, this is the rate applied to earnings from employment.

Used in functions:

txinet

Compute net income

WSCM: Ratio SECF/WSCF

The ratio of the CPP/QPP contribution rate on earnings from self-employment to the rate on earnings from employment. This is used in calculating the amount payable on earnings from self-employment.

Used in functions:

txinet

Compute net income

XTCOLS: X-tab Desired Print Width

This control parameter, when activated by XTFLAG, specifies the width desired for table reports. It is used to improve the appearance of tables, but does not guarantee that the table will fit within the bounds specified. Please see the *SPSM User's Guide* for more information.

XTFLAG: X-tab Facility Activation Flag

This control parameter activates the SPSM cross tabulation facility. The cross-tabulation facility allows the user to generate multidimensional tables of his or her own design. Please see the *SPSM User's Guide* for more information.

XTLINES: X-tab Desired Lines Per Page

This control parameter, when activated by XTFLAG, specifies the number of lines per page available on the user's output device. It is used to pack tables onto pages efficiently, but cannot be used to split tables with many lines across pages in a sensibly formatted fashion. Please see the *SPSM User's Guide* for more information.

XTSPEC: X-tab Specification

This control parameter, when activated by XTFLAG, specifies the tables requested by the user. As the syntax of table specification is rather complicated, please see the *SPSM User's Guide* for more information.

YCTC: Young Child Tax Credit

If the parameter PEROPT is set to 2 (for tax credits), each child may be claimed for a tax credit of this amount, subject to reductions based on the child's net income.

Used in functions:

mpc
txhstr

Calculate derived model parameters and do edits
Apply tax transfers between head and spouse

YCTCR: Young Child Tax Credit Rate

The proportion of net income exceeding the turndown level (YCTCT) which reduces the dependant tax credit. This parameter is used only if PEROPT is set to 2 (for tax credits).

Used in functions:

mpc
txhstr

Calculate derived model parameters and do edits
Apply tax transfers between head and spouse

YCTCT: Young Child Tax Credit Turndown Level

The level of net income of a dependant, aged 17 or younger, above which the dependant tax credit begins to be reduced at the rate YCMXR. This parameter is used only if PEROPT is set to 2 (for tax credits).

Used in functions:

mpc	Calculate derived model parameters and do edits
txhstr	Apply tax transfers between head and spouse

YCTEL: Young Child Tax Credit Income Limit

This parameter is calculated as the income level above which there is no Young Child Tax Credit. It is used only if PEROPT is set to 2 (for tax credits).

Used in functions:

mpc	Calculate derived model parameters and do edits
txhstr	Apply tax transfers between head and spouse

YCXM: Exemption for Wholly Dependent Child 0 -17

If the parameter PEROPT is set to 1 (for personal exemptions), each wholly dependent child under the age of 18 may be claimed for an exemption of this amount, subject to reductions based on the child's net income.

Used in functions:

txhstr	Apply tax transfers between head and spouse
---------------	---

YCXMR: Exemption Reduction Rate for Child 0-17

The rate at which the tax credit for children aged 0-17 is reduced by net income exceeding the turndown level (YCTCT). This parameter is used only if PEROPT is set to 1 (for personal exemptions).

Used in functions:

txhstr	Apply tax transfers between head and spouse
---------------	---

YCXMT: Exemption Turndown for Child 0-17

The level of net income above which the dependant exemption begins to be reduced for dependants under the age of 18. This parameter is used only if PEROPT is set to 1 (for personal exemptions).

Used in functions:

txhstr

Apply tax transfers between head and spouse

YINDL: Maximum Interest and Dividend Income Deduction

Interest and dividend income exclusive of carrying charges, and, optionally, taxable capital gains (depending upon the setting of the parameter CGIFLAG) are eligible to be claimed for the Interest and Dividend Income Deduction. This parameter determines the maximum possible deduction. If YINDL is set to 0, the value of the deduction is zero.

Used in functions:

txitax

Compute taxable income

YMPE: CPP/QPP Maximum Pensionable Earnings

The yearly maximum employment earnings for calculating contributions to the CPP/QPP. Note that this is the sum of (a) the Basic CPP Exemption (CPPXM) and (b) maximum earnings subject to contribution as defined in the T1 tax form.

Used in functions:

txinet

Compute net income

YPNDL: Maximum Pension Income Deduction

When YPNOPT is set to 1 (for personal exemptions), then this is the maximum dollar amount of pension income which may be claimed as a deduction.

Used in functions:

txitax

Compute taxable income

YPNOPT: Pension Income Deduction/Tax Credit Option

This parameter controls the tax treatment of the Pension Income Deduction. With a value of 1, the Pension Income Deduction is treated as a deduction from net income and with a value of 2, it is treated as a tax credit.

Used in functions:

txitax

Compute taxable income

YPNTL: Maximum Pension Income Tax Credit

When the value of YPNOPT is set to 2 (for tax credits), then this is the maximum amount of pension income on which the Pension Income Tax Credit will be calculated.

Used in functions:

txitax

Compute taxable income

YPNTR: Pension Income Tax Credit Rate

This is the proportion of pension income (up to a ceiling of YPNTL) which may be claimed as a tax credit. This tax credit may be transferred to the spouse.

Used in functions:

txitax

Compute taxable income

Appendix A Parameter Values Provided with SPSD/M

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APPENDIX A

Parameter Values Provided with SPSM

Introduction

This appendix is a listing of the parameter values provided with the SPSD/M. There are nine variants:

Variant	Description
ba84	1984 actual
ba85	1985 actual
ba86	1986 actual
ba87	1987 actual and estimated
sq88	1988 status quo (pre-reform) and estimated
sq88y84	1988 status quo (pre-reform) and estimated, deflated to 1984 dollars
ba88	1988 reform and estimated
ba88y84	1988 reform and estimated, deflated to 1984 dollars.
ba89	1989 reform and estimated
ba89y84	1989 reform and estimated, deflated to 1984 dollars

The following sections contain the values, derivation and source for each of the variants. Depending upon the type of parameter, values may fill the first one, two or three columns. Formulas may begin in either the third or fourth column. The source, where applicable, follows a pound sign (#).

Formulae normally refer to another variant, for example:

ba85*CPI

means that the value was derived from the base 1985 variant, multiplied by the CPI value for 1985.

In certain cases, the formula may refer to another value within the same variant, for example,

MNWEL File	Value	Formula
----	-----	-----
ba89	124.00	ba89/5

The formula here refers to the value of MXWEL for ba89. Unfortunately, this is not made explicit by the formula and the reader is referred to the description section of the *SPSDIM Parameter Guide* to determine this relationship.

The notation of the formulae adheres to that of *LOTUS 1-2-3* since that is the package in which the parameters are maintained. For the most part, notation is similar to high level programming languages (e.g., *FORTRAN*, *C*, *BASIC*). The following functions occur:

INT(x) Take integer portion of x without rounding
ROUND(x,i) Round the value x to i places

Four constants are used to inflate or deflate dollar value parameters. These are annual CPI, annual CPI minus 3 points (CPIM3), the average annual industrial wage growth (WAGE) and a deflator (DFL) which is the reciprocal of the annual CPI.

Following are the values used in the calculation of these parameters.

	84	85	86	87	88y84	88
DFL	1.000	1.000	1.000	1.000	.848	1.000
CPI	1.044	1.040	1.041	1.044	1.000	1.041
CPIM3	1.014	1.010	1.011	1.014	1.000	1.011
WAGE	1.053	1.036	1.028	1.037	1.000	1.044

The values refer to annual average figures for the years given. The parameter value for the previous year is multiplied by the value given for the previous year to give the value for the next year. For example, the Basic Tax Credit (BTC) for 1988 is \$1,020. It is grown by CPI minus three points (CPIM3) for 1988 (1.011) to yield the value \$1,031.22 for 1989.

The source of the model parameter is often coded to conserve space. Following is a list of these codes and a fuller description of the source.

Code for Source	Description of Source
Budget, May 1985	<i>Securing Economic Renewal Budget Papers</i> , Department of Finance Canada (May 23, 1985)
Budget, Feb 1986	<i>Securing Economic Renewal Budget Papers</i> , Department of Finance Canada (February 26, 1986)
Budget, Feb 1988	<i>Securing Economic Renewal Budget Papers</i> , Department of Finance Canada (February 10, 1988)
HWC "Red Book", 1988	<i>Reference Guide on Income Security Programs and Other Related Information</i> . Data Development and Analysis, Income Security Programs Branch, Health and Welfare Canada.
Inventory of Income Security Programs	<i>Inventory of Income Security Programs</i> . Health and Welfare Canada. Catalog H75-16/1985E.
Income Tax Form	<i>General Tax Guide and Return (T1)</i> , Revenue Canada Taxation. (years 1984 through 1987 including provincial returns)
Quebec Prov. Income Tax Form	<i>Income Tax Return - Long Form</i> , Revenu Québec. (years 1984 through 1987).
Unemployment Insurance Act	<i>Unemployment Insurance Act, 1971</i>
UI Statistics, STC 73-001	<i>Unemployment Insurance Statistics</i> , Statistics Canada, Catalog number 73-001.
UI Statistics, STC 73-202	<i>Unemployment Insurance Statistics</i> , Statistics Canada, Catalog number 73-202.
White Paper, June 1987	<i>The White Paper Tax Reform 1987</i> , Department of Finance Canada (June 18, 1987).

Parameter Values by Program

2.1 Model Control Parameters

The values for this section are not included in this appendix.

2.2 Database Adjustment Parameters

The values for this section are not included in this appendix.

2.3 Government Transfers and Personal Income Taxes

2.3.1 Variant Description

MPRDESC: Description of tax/transfer parameter file

File	Value	Formula
ba84	1984 actual	
ba85	1985 actual	
ba86	1986 actual	
ba87	1987 actual	
sq88	1988 pre-reform	
sq88y84	1988 pre-reform deflated to 1984	
ba88	1988 reform	
ba88y84	1988 reform deflated to 1984	
ba89	1989 reform	
ba89y84	1989 reform deflated to 1984	

TARGETYEAR: Year of analysis

File	Value	Formula
ba84	84	
ba85	85	
ba86	86	
ba87	87	
sq88	88	
sq88y84	84	
ba88	88	
ba88y84	84	
ba89	89	
ba89y84	84	

2.3.2 Government Transfers

2.3.2.1 Unemployment Insurance

UIERNMAX: Maximum insurable earnings

File	Value	Formula
ba84	425.00	# UI Statistics, STC 73-202s
ba85	460.00	# UI Statistics, STC 73-202s
ba86	495.00	
ba87	530.00	# Calculated
sq88	565.00	# Grown from 1987
sq88y84	0.00	# Deflated from 1988
ba88	565.00	# Grown from 1987
ba88y84	0.00	# Deflated from 1988
ba89	0.00	# Grown from 1987
ba89y84	0.00	# Deflated from Base 1989

2.3.2.1.1 Minimum Weeks to Qualify

UIREGMINWK: Minimum weeks to qualify for regular benefits

File	Value	Formula
ba84	10	# Unemployment Insurance Act

ba85	10	# Unemployment Insurance Act
ba86	10	# Unemployment Insurance Act
ba87	10	# Unemployment Insurance Act
sq88	10	# Unemployment Insurance Act
sq88y84	10	# Unemployment Insurance Act
ba88	10	# Unemployment Insurance Act
ba88y84	10	# Unemployment Insurance Act
ba89	10	# Unemployment Insurance Act
ba89y84	10	# Unemployment Insurance Act

UIMATMINWK: Minimum weeks to qualify for maternity benefits

File	Value	Formula
ba84	20	# Unemployment Insurance Act
ba85	20	# Unemployment Insurance Act
ba86	20	# Unemployment Insurance Act
ba87	20	# Unemployment Insurance Act
sq88	20	# Unemployment Insurance Act
sq88y84	20	# Unemployment Insurance Act
ba88	20	# Unemployment Insurance Act
ba88y84	20	# Unemployment Insurance Act
ba89	20	# Unemployment Insurance Act
ba89y84	20	# Unemployment Insurance Act

UISICMINWK: Minimum weeks to qualify for sickness benefits

File	Value	Formula
ba84	20	# Unemployment Insurance Act
ba85	20	# Unemployment Insurance Act
ba86	20	# Unemployment Insurance Act
ba87	20	# Unemployment Insurance Act
sq88	20	# Unemployment Insurance Act
sq88y84	20	# Unemployment Insurance Act
ba88	20	# Unemployment Insurance Act
ba88y84	20	# Unemployment Insurance Act
ba89	20	# Unemployment Insurance Act
ba89y84	20	# Unemployment Insurance Act

UIRETMINWK: Minimum weeks to qualify for retirement benefits

File	Value	Formula
ba84	20	# Unemployment Insurance Act
ba85	20	# Unemployment Insurance Act
ba86	20	# Unemployment Insurance Act
ba87	20	# Unemployment Insurance Act
sq88	20	# Unemployment Insurance Act
sq88y84	20	# Unemployment Insurance Act
ba88	20	# Unemployment Insurance Act
ba88y84	20	# Unemployment Insurance Act
ba89	20	# Unemployment Insurance Act
ba89y84	20	# Unemployment Insurance Act

UIFSHMINWK: Minimum weeks to qualify for fishing benefits

File	Value	Formula
ba84	0	# Unemployment Insurance Act
ba85	0	# Unemployment Insurance Act
ba86	0	# Unemployment Insurance Act
ba87	0	# Unemployment Insurance Act
sq88	0	# Unemployment Insurance Act
sq88y84	0	# Unemployment Insurance Act
ba88	0	# Unemployment Insurance Act
ba88y84	0	# Unemployment Insurance Act
ba89	0	# Unemployment Insurance Act
ba89y84	0	# Unemployment Insurance Act

2.3.2.1.2 Regional Qualification

UIRGMIN: Regional unemployment rate

File	Value	Formula
ba84	5	# Unemployment Insurance Act
ba85	5	# Unemployment Insurance Act
ba86	5	# Unemployment Insurance Act
ba87	5	# Unemployment Insurance Act
sq88	5	# Unemployment Insurance Act
sq88y84	5	# Unemployment Insurance Act
ba88	5	# Unemployment Insurance Act

ba88y84	5	# Unemployment Insurance Act
ba89	5	# Unemployment Insurance Act
ba89y84	5	# Unemployment Insurance Act
UIRGNMIN (1)		
ba84	9.00	
ba85	9.00	
ba86	9.00	
ba87	9.00	
sq88	9.00	
sq88y84	9.00	
ba88	9.00	
ba88y84	9.00	
ba89	9.00	
ba89y84	9.00	
UIRGNMIN (2)		
ba84	8.00	
ba85	8.00	
ba86	8.00	
ba87	8.00	
sq88	8.00	
sq88y84	8.00	
ba88	8.00	
ba88y84	8.00	
ba89	8.00	
ba89y84	8.00	
UIRGNMIN (3)		
ba84	7.00	
ba85	7.00	
ba86	7.00	
ba87	7.00	
sq88	7.00	
sq88y84	7.00	
ba88	7.00	
ba88y84	7.00	
ba89	7.00	
ba89y84	7.00	
UIRGNMIN (4)		
ba84	6.00	
ba85	6.00	
ba86	6.00	
ba87	6.00	
sq88	6.00	
sq88y84	6.00	
ba88	6.00	
ba88y84	6.00	
ba89	6.00	
ba89y84	6.00	
UIRGNMIN (5)		
ba84	-1.00	
ba85	-1.00	
ba86	-1.00	
ba87	-1.00	
sq88	-1.00	
sq88y84	-1.00	
ba88	-1.00	
ba88y84	-1.00	
ba89	-1.00	
ba89y84	-1.00	

UIRGNWKS: Weeks required for eligibility

File	Value	Formula
ba84	5	# Unemployment Insurance Act
ba85	5	# Unemployment Insurance Act
ba86	5	# Unemployment Insurance Act
ba87	5	# Unemployment Insurance Act
sq88	5	# Unemployment Insurance Act
sq88y84	5	# Unemployment Insurance Act
ba88	5	# Unemployment Insurance Act
ba88y84	5	# Unemployment Insurance Act
ba89	5	# Unemployment Insurance Act
ba89y84	5	# Unemployment Insurance Act

UIRGWKS (1)

ba84	10
ba85	10
ba86	10
ba87	10
sq88	10
sq88y84	10
ba88	10
ba88y84	10
ba89	10
ba89y84	10

UIRGWKS (2)

ba84	11
ba85	11
ba86	11
ba87	11
sq88	11
sq88y84	11
ba88	11
ba88y84	11
ba89	11
ba89y84	11

UIRGWKS (3)

ba84	12
ba85	12
ba86	12
ba87	12
sq88	12
sq88y84	12
ba88	12
ba88y84	12
ba89	12
ba89y84	12

UIRGWKS (4)

ba84	13
ba85	13
ba86	13
ba87	13
sq88	13
sq88y84	13
ba88	13
ba88y84	13
ba89	13
ba89y84	13

UIRGWKS (5)

ba84	14
ba85	14
ba86	14
ba87	14
sq88	14
sq88y84	14
ba88	14
ba88y84	14
ba89	14
ba89y84	14

2.3.2.1.3 Repeater Qualification

UIREPUER: Regional unemployment rate

File	Value	Formula
ba84	5	# Unemployment Insurance Act
ba85	5	# Unemployment Insurance Act
ba86	5	# Unemployment Insurance Act
ba87	5	# Unemployment Insurance Act
sq88	5	# Unemployment Insurance Act
sq88y84	5	# Unemployment Insurance Act
ba88	5	# Unemployment Insurance Act
ba88y84	5	# Unemployment Insurance Act
ba89	5	# Unemployment Insurance Act
ba89y84	5	# Unemployment Insurance Act
UIREPUER (1)		
ba84	6.00	
ba85	6.00	
ba86	6.00	
ba87	6.00	
sq88	6.00	
sq88y84	6.00	

ba88	6.00
ba88y84	6.00
ba89	6.00
ba89y84	6.00

UIREPUER (2)

ba84	7.00
ba85	7.00
ba86	7.00
ba87	7.00
sq88	7.00
sq88y84	7.00
ba88	7.00
ba88y84	7.00
ba89	7.00
ba89y84	7.00

UIREPUER (3)

ba84	8.00
ba85	8.00
ba86	8.00
ba87	8.00
sq88	8.00
sq88y84	8.00
ba88	8.00
ba88y84	8.00
ba89	8.00
ba89y84	8.00

UIREPUER (4)

ba84	9.00
ba85	9.00
ba86	9.00
ba87	9.00
sq88	9.00
sq88y84	9.00
ba88	9.00
ba88y84	9.00
ba89	9.00
ba89y84	9.00

UIREPUER (5)

ba84	11.50
ba85	11.50
ba86	11.50
ba87	11.50
sq88	11.50
sq88y84	11.50
ba88	11.50
ba88y84	11.50
ba89	11.50
ba89y84	11.50

UIREPPREV: Weeks of insurable employment

File	Value	Formula
ba84	11	# Unemployment Insurance Act
ba85	11	# Unemployment Insurance Act
ba86	11	# Unemployment Insurance Act
ba87	11	# Unemployment Insurance Act
sq88	11	# Unemployment Insurance Act
sq88y84	11	# Unemployment Insurance Act
ba88	11	# Unemployment Insurance Act
ba88y84	11	# Unemployment Insurance Act
ba89	11	# Unemployment Insurance Act
ba89y84	11	# Unemployment Insurance Act

UIREPPREV (1)

ba84	10
ba85	10
ba86	10
ba87	10
sq88	10
sq88y84	10
ba88	10
ba88y84	10
ba89	10
ba89y84	10

UIREPPREV (2)

ba84	11
ba85	11
ba86	11
ba87	11
sq88	11
sq88y84	11
ba88	11
ba88y84	11
ba89	11
ba89y84	11

UIREPPREV (3)

ba84	12
ba85	12
ba86	12
ba87	12
sq88	12
sq88y84	12
ba88	12
ba88y84	12
ba89	12
ba89y84	12

UIREPPREV (4)

ba84	13
ba85	13
ba86	13
ba87	13
sq88	13
sq88y84	13
ba88	13
ba88y84	13
ba89	13
ba89y84	13

UIREPPREV (5)

ba84	14
ba85	14
ba86	14
ba87	14
sq88	14
sq88y84	14
ba88	14
ba88y84	14
ba89	14
ba89y84	14

UIREPPREV (6)

ba84	15
ba85	15
ba86	15
ba87	15
sq88	15
sq88y84	15
ba88	15
ba88y84	15
ba89	15
ba89y84	15

UIREPPREV (7)

ba84	16
ba85	16
ba86	16
ba87	16
sq88	16
sq88y84	16
ba88	16
ba88y84	16
ba89	16
ba89y84	16

UIREPPREV (8)

ba84	17
ba85	17
ba86	17
ba87	17
sq88	17
sq88y84	17
ba88	17
ba88y84	17
ba89	17
ba89y84	17

UIREPPREV(9)
ba84 18
ba85 18
ba86 18
ba87 18
sq88 18
sq88y84 18
ba88 18
ba88y84 18
ba89 18
ba89y84 18

UIREPPREV(10)
ba84 19
ba85 19
ba86 19
ba87 19
sq88 19
sq88y84 19
ba88 19
ba88y84 19
ba89 19
ba89y84 19

UIREPPREV(11)
ba84 99
ba85 99
ba86 99
ba87 99
sq88 99
sq88y84 99
ba88 99
ba88y84 99
ba89 99
ba89y84 99

UIREPWWKD: Repeater eligibility requirements

File	Value	Formula			
ba84	11				# Unemployment Insurance Act
ba85	11				# Unemployment Insurance Act
ba86	11				# Unemployment Insurance Act
ba87	11				# Unemployment Insurance Act
sq88	11				# Unemployment Insurance Act
sq88y84	11				# Unemployment Insurance Act
ba88	11				# Unemployment Insurance Act
ba88y84	11				# Unemployment Insurance Act
ba89	11				# Unemployment Insurance Act
ba89y84	11				# Unemployment Insurance Act
UIREPWWKD(1)					
ba84	14	13	12	11	10
ba85	14	13	12	11	10
ba86	14	13	12	11	10
ba87	14	13	12	11	10
sq88	14	13	12	11	10
sq88y84	14	13	12	11	10
ba88	14	13	12	11	10
ba88y84	14	13	12	11	10
ba89	14	13	12	11	10
ba89y84	14	13	12	11	10
UIREPWWKD(2)					
ba84	14	13	12	11	11
ba85	14	13	12	11	11
ba86	14	13	12	11	11
ba87	14	13	12	11	11
sq88	14	13	12	11	11
sq88y84	14	13	12	11	11
ba88	14	13	12	11	11
ba88y84	14	13	12	11	11
ba89	14	13	12	11	11
ba89y84	14	13	12	11	11
UIREPWWKD(3)					
ba84	14	13	12	12	12
ba85	14	13	12	12	12
ba86	14	13	12	12	12
ba87	14	13	12	12	12
sq88	14	13	12	12	12
sq88y84	14	13	12	12	12
ba88	14	13	12	12	12
ba88y84	14	13	12	12	12
ba89	14	13	12	12	12
ba89y84	14	13	12	12	12

UIREPWWKD (4)					
ba84	14	13	13	13	13
ba85	14	13	13	13	13
ba86	14	13	13	13	13
ba87	14	13	13	13	13
sq88	14	13	13	13	13
sq88y84	14	13	13	13	13
ba88	14	13	13	13	13
ba88y84	14	13	13	13	13
ba89	14	13	13	13	13
ba89y84	14	13	13	13	13
UIREPWWKD (5)					
ba84	14	14	14	14	14
ba85	14	14	14	14	14
ba86	14	14	14	14	14
ba87	14	14	14	14	14
sq88	14	14	14	14	14
sq88y84	14	14	14	14	14
ba88	14	14	14	14	14
ba88y84	14	14	14	14	14
ba89	14	14	14	14	14
ba89y84	14	14	14	14	14
UIREPWWKD (6)					
ba84	15	15	15	15	15
ba85	15	15	15	15	15
ba86	15	15	15	15	15
ba87	15	15	15	15	15
sq88	15	15	15	15	15
sq88y84	15	15	15	15	15
ba88	15	15	15	15	15
ba88y84	15	15	15	15	15
ba89	15	15	15	15	15
ba89y84	15	15	15	15	15
UIREPWWKD (7)					
ba84	16	16	16	16	16
ba85	16	16	16	16	16
ba86	16	16	16	16	16
ba87	16	16	16	16	16
sq88	16	16	16	16	16
sq88y84	16	16	16	16	16
ba88	16	16	16	16	16
ba88y84	16	16	16	16	16
ba89	16	16	16	16	16
ba89y84	16	16	16	16	16
UIREPWWKD (8)					
ba84	17	17	17	17	16
ba85	17	17	17	17	16
ba86	17	17	17	17	16
ba87	17	17	17	17	16
sq88	17	17	17	17	16
sq88y84	17	17	17	17	16
ba88	17	17	17	17	16
ba88y84	17	17	17	17	16
ba89	17	17	17	17	16
ba89y84	17	17	17	17	16
UIREPWWKD (9)					
ba84	18	18	18	17	16
ba85	18	18	18	17	16
ba86	18	18	18	17	16
ba87	18	18	18	17	16
sq88	18	18	18	17	16
sq88y84	18	18	18	17	16
ba88	18	18	18	17	16
ba88y84	18	18	18	17	16
ba89	18	18	18	17	16
ba89y84	18	18	18	17	16
UIREPWWKD (10)					
ba84	19	19	18	17	16
ba85	19	19	18	17	16
ba86	19	19	18	17	16
ba87	19	19	18	17	16
sq88	19	19	18	17	16
sq88y84	19	19	18	17	16
ba88	19	19	18	17	16
ba88y84	19	19	18	17	16
ba89	19	19	18	17	16
ba89y84	19	19	18	17	16

UIREPWWKD (11)

ba84	20	19	18	17	16
ba85	20	19	18	17	16
ba86	20	19	18	17	16
ba87	20	19	18	17	16
sq88	20	19	18	17	16
sq88y84	20	19	18	17	16
ba88	20	19	18	17	16
ba88y84	20	19	18	17	16
ba89	20	19	18	17	16
ba89y84	20	19	18	17	16

2.3.2.1.4 Basic Parameters

UIWAITWKS: Minimum waiting period all claims

File	Value	Formula
ba84	2	# Unemployment Insurance Act
ba85	2	# Unemployment Insurance Act
ba86	2	# Unemployment Insurance Act
ba87	2	# Unemployment Insurance Act
sq88	2	# Unemployment Insurance Act
sq88y84	2	# Unemployment Insurance Act
ba88	2	# Unemployment Insurance Act
ba88y84	2	# Unemployment Insurance Act
ba89	2	# Unemployment Insurance Act
ba89y84	2	# Unemployment Insurance Act

UIMAXBASEWKS: Maximum number of weeks on the initial phase - regular

File	Value	Formula
ba84	25	# Unemployment Insurance Act
ba85	25	# Unemployment Insurance Act
ba86	25	# Unemployment Insurance Act
ba87	25	# Unemployment Insurance Act
sq88	25	# Unemployment Insurance Act
sq88y84	25	# Unemployment Insurance Act
ba88	25	# Unemployment Insurance Act
ba88y84	25	# Unemployment Insurance Act
ba89	25	# Unemployment Insurance Act
ba89y84	25	# Unemployment Insurance Act

UIMAXMATWKS: Maximum number of weeks - maternity

File	Value	Formula
ba84	15	# Unemployment Insurance Act
ba85	15	# Unemployment Insurance Act
ba86	15	# Unemployment Insurance Act
ba87	15	# Unemployment Insurance Act
sq88	15	# Unemployment Insurance Act
sq88y84	15	# Unemployment Insurance Act
ba88	15	# Unemployment Insurance Act
ba88y84	15	# Unemployment Insurance Act
ba89	15	# Unemployment Insurance Act
ba89y84	15	# Unemployment Insurance Act

UIMAXSICWKS: Maximum number of weeks - sickness

File	Value	Formula
ba84	15	# Unemployment Insurance Act
ba85	15	# Unemployment Insurance Act
ba86	15	# Unemployment Insurance Act
ba87	15	# Unemployment Insurance Act
sq88	15	# Unemployment Insurance Act
sq88y84	15	# Unemployment Insurance Act
ba88	15	# Unemployment Insurance Act
ba88y84	15	# Unemployment Insurance Act
ba89	15	# Unemployment Insurance Act
ba89y84	15	# Unemployment Insurance Act

UIMAXRETWKS: Maximum number of weeks - retirement

File	Value	Formula
ba84	3	# Unemployment Insurance Act
ba85	3	# Unemployment Insurance Act
ba86	3	# Unemployment Insurance Act
ba87	3	# Unemployment Insurance Act
sq88	3	# Unemployment Insurance Act
sq88y84	3	# Unemployment Insurance Act

ba88	3	# Unemployment Insurance Act
ba88y84	3	# Unemployment Insurance Act
ba89	3	# Unemployment Insurance Act
ba89y84	3	# Unemployment Insurance Act

UIMAXFSHWKS: Maximum number of weeks - fishing

File	Value	Formula
ba84	29	# Unemployment Insurance Act
ba85	29	# Unemployment Insurance Act
ba86	29	# Unemployment Insurance Act
ba87	29	# Unemployment Insurance Act
sq88	29	# Unemployment Insurance Act
sq88y84	29	# Unemployment Insurance Act
ba88	29	# Unemployment Insurance Act
ba88y84	29	# Unemployment Insurance Act
ba89	29	# Unemployment Insurance Act
ba89y84	29	# Unemployment Insurance Act

UIMAXDUR: Maximum duration of a UI claim

File	Value	Formula
ba84	50	
ba85	50	
ba86	50	
ba87	50	
sq88	50	
sq88y84	50	
ba88	50	
ba88y84	50	
ba89	50	
ba89y84	50	

2.3.2.1.5 Labour Force Extended Benefits

UILFEMIN: Weeks worked in qualifying period

File	Value	Formula
ba84	14	# Unemployment Insurance Act
ba85	14	# Unemployment Insurance Act
ba86	14	# Unemployment Insurance Act
ba87	14	# Unemployment Insurance Act
sq88	14	# Unemployment Insurance Act
sq88y84	14	# Unemployment Insurance Act
ba88	14	# Unemployment Insurance Act
ba88y84	14	# Unemployment Insurance Act
ba89	14	# Unemployment Insurance Act
ba89y84	14	# Unemployment Insurance Act

UILFEMIN (1)

ba84	26
ba85	26
ba86	26
ba87	26
sq88	26
sq88y84	26
ba88	26
ba88y84	26
ba89	26
ba89y84	26

UILFEMIN (2)

ba84	28
ba85	28
ba86	28
ba87	28
sq88	28
sq88y84	28
ba88	28
ba88y84	28
ba89	28
ba89y84	28

UILFEMIN (3)

ba84	30
ba85	30
ba86	30
ba87	30
sq88	30
sq88y84	30
ba88	30

ba88y84	30
ba89	30
ba89y84	30
UILFEMIN (4)	
ba84	32
ba85	32
ba86	32
ba87	32
sq88	32
sq88y84	32
ba88	32
ba88y84	32
ba89	32
ba89y84	32
UILFEMIN (5)	
ba84	34
ba85	34
ba86	34
ba87	34
sq88	34
sq88y84	34
ba88	34
ba88y84	34
ba89	34
ba89y84	34
UILFEMIN (6)	
ba84	36
ba85	36
ba86	36
ba87	36
sq88	36
sq88y84	36
ba88	36
ba88y84	36
ba89	36
ba89y84	36
UILFEMIN (7)	
ba84	38
ba85	38
ba86	38
ba87	38
sq88	38
sq88y84	38
ba88	38
ba88y84	38
ba89	38
ba89y84	38
UILFEMIN (8)	
ba84	40
ba85	40
ba86	40
ba87	40
sq88	40
sq88y84	40
ba88	40
ba88y84	40
ba89	40
ba89y84	40
UILFEMIN (9)	
ba84	42
ba85	42
ba86	42
ba87	42
sq88	42
sq88y84	42
ba88	42
ba88y84	42
ba89	42
ba89y84	42
UILFEMIN (10)	
ba84	44
ba85	44
ba86	44
ba87	44
sq88	44
sq88y84	44
ba88	44

ba88y84	44
ba89	44
ba89y84	44

UILFEMIN (11)	
ba84	46
ba85	46
ba86	46
ba87	46
sq88	46
sq88y84	46
ba88	46
ba88y84	46
ba89	46
ba89y84	46

UILFEMIN (12)	
ba84	48
ba85	48
ba86	48
ba87	48
sq88	48
sq88y84	48
ba88	48
ba88y84	48
ba89	48
ba89y84	48

UILFEMIN (13)	
ba84	50
ba85	50
ba86	50
ba87	50
sq88	50
sq88y84	50
ba88	50
ba88y84	50
ba89	50
ba89y84	50

UILFEMIN (14)	
ba84	99
ba85	99
ba86	99
ba87	99
sq88	99
sq88y84	99
ba88	99
ba88y84	99
ba89	99
ba89y84	99

UILFEWKS: Weeks LFE entitlement

File	Value	Formula
ba84	14	# Unemployment Insurance Act
ba85	14	# Unemployment Insurance Act
ba86	14	# Unemployment Insurance Act
ba87	14	# Unemployment Insurance Act
sq88	14	# Unemployment Insurance Act
sq88y84	14	# Unemployment Insurance Act
ba88	14	# Unemployment Insurance Act
ba88y84	14	# Unemployment Insurance Act
ba89	14	# Unemployment Insurance Act
ba89y84	14	# Unemployment Insurance Act
UILFEWKS (1)		
ba84	0	
ba85	0	
ba86	0	
ba87	0	
sq88	0	
sq88y84	0	
ba88	0	
ba88y84	0	
ba89	0	
ba89y84	0	

UILFEWKS (2)	
ba84	1
ba85	1
ba86	1
ba87	1
sq88	1
sq88y84	1
ba88	1
ba88y84	1
ba89	1
ba89y84	1

UILFEWKS (3)	
ba84	2
ba85	2
ba86	2
ba87	2
sq88	2
sq88y84	2
ba88	2
ba88y84	2
ba89	2
ba89y84	2

UILFEWKS (4)	
ba84	3
ba85	3
ba86	3
ba87	3
sq88	3
sq88y84	3
ba88	3
ba88y84	3
ba89	3
ba89y84	3

UILFEWKS (5)	
ba84	4
ba85	4
ba86	4
ba87	4
sq88	4
sq88y84	4
ba88	4
ba88y84	4
ba89	4
ba89y84	4

UILFEWKS (6)	
ba84	5
ba85	5
ba86	5
ba87	5
sq88	5
sq88y84	5
ba88	5
ba88y84	5
ba89	5
ba89y84	5

UILFEWKS (7)	
ba84	6
ba85	6
ba86	6
ba87	6
sq88	6
sq88y84	6
ba88	6
ba88y84	6
ba89	6
ba89y84	6

UILFEWKS (8)	
ba84	7
ba85	7
ba86	7
ba87	7
sq88	7
sq88y84	7
ba88	7
ba88y84	7
ba89	7
ba89y84	7

UILFEWKS (9)
ba84 8
ba85 8
ba86 8
ba87 8
sq88 8
sq88y84 8
ba88 8
ba88y84 8
ba89 8
ba89y84 8

UILFEWKS (10)
ba84 9
ba85 9
ba86 9
ba87 9
sq88 9
sq88y84 9
ba88 9
ba88y84 9
ba89 9
ba89y84 9

UILFEWKS (11)
ba84 10
ba85 10
ba86 10
ba87 10
sq88 10
sq88y84 10
ba88 10
ba88y84 10
ba89 10
ba89y84 10

UILFEWKS (12)
ba84 11
ba85 11
ba86 11
ba87 11
sq88 11
sq88y84 11
ba88 11
ba88y84 11
ba89 11
ba89y84 11

UILFEWKS (13)
ba84 12
ba85 12
ba86 12
ba87 12
sq88 12
sq88y84 12
ba88 12
ba88y84 12
ba89 12
ba89y84 12

UILFEWKS (14)
ba84 13
ba85 13
ba86 13
ba87 13
sq88 13
sq88y84 13
ba88 13
ba88y84 13
ba89 13
ba89y84 13

2.3.2.1.6 Regional Extended Benefits

UIRGEMIN: Unemployment rate for regional extended entitlement

File	Value	Formula
ba84	17	# Unemployment Insurance Act
ba85	17	# Unemployment Insurance Act
ba86	17	# Unemployment Insurance Act
ba87	17	# Unemployment Insurance Act
sq88	17	# Unemployment Insurance Act
sq88y84	17	# Unemployment Insurance Act

ba88	17
ba88y84	17
ba89	17
ba89y84	17

Unemployment Insurance Act
 # Unemployment Insurance Act
 # Unemployment Insurance Act
 # Unemployment Insurance Act

UIRGEMIN (1)	
ba84	11.50
ba85	11.50
ba86	11.50
ba87	11.50
sq88	11.50
sq88y84	11.50
ba88	11.50
ba88y84	11.50
ba89	11.50
ba89y84	11.50

UIRGEMIN (2)	
ba84	11.00
ba85	11.00
ba86	11.00
ba87	11.00
sq88	11.00
sq88y84	11.00
ba88	11.00
ba88y84	11.00
ba89	11.00
ba89y84	11.00

UIRGEMIN (3)	
ba84	10.50
ba85	10.50
ba86	10.50
ba87	10.50
sq88	10.50
sq88y84	10.50
ba88	10.50
ba88y84	10.50
ba89	10.50
ba89y84	10.50

UIRGEMIN (4)	
ba84	10.00
ba85	10.00
ba86	10.00
ba87	10.00
sq88	10.00
sq88y84	10.00
ba88	10.00
ba88y84	10.00
ba89	10.00
ba89y84	10.00

UIRGEMIN (5)	
ba84	9.50
ba85	9.50
ba86	9.50
ba87	9.50
sq88	9.50
sq88y84	9.50
ba88	9.50
ba88y84	9.50
ba89	9.50
ba89y84	9.50

UIRGEMIN (6)	
ba84	9.00
ba85	9.00
ba86	9.00
ba87	9.00
sq88	9.00
sq88y84	9.00
ba88	9.00
ba88y84	9.00
ba89	9.00
ba89y84	9.00

UIRGEMIN (7)	
ba84	8.50
ba85	8.50
ba86	8.50
ba87	8.50
sq88	8.50
sq88y84	8.50
ba88	8.50

ba88y84	8.50
ba89	8.50
ba89y84	8.50
UIRGEMIN (8)	
ba84	8.00
ba85	8.00
ba86	8.00
ba87	8.00
sq88	8.00
sq88y84	8.00
ba88	8.00
ba88y84	8.00
ba89	8.00
ba89y84	8.00
UIRGEMIN (9)	
ba84	7.50
ba85	7.50
ba86	7.50
ba87	7.50
sq88	7.50
sq88y84	7.50
ba88	7.50
ba88y84	7.50
ba89	7.50
ba89y84	7.50
UIRGEMIN (10)	
ba84	7.00
ba85	7.00
ba86	7.00
ba87	7.00
sq88	7.00
sq88y84	7.00
ba88	7.00
ba88y84	7.00
ba89	7.00
ba89y84	7.00
UIRGEMIN (11)	
ba84	6.50
ba85	6.50
ba86	6.50
ba87	6.50
sq88	6.50
sq88y84	6.50
ba88	6.50
ba88y84	6.50
ba89	6.50
ba89y84	6.50
UIRGEMIN (12)	
ba84	6.00
ba85	6.00
ba86	6.00
ba87	6.00
sq88	6.00
sq88y84	6.00
ba88	6.00
ba88y84	6.00
ba89	6.00
ba89y84	6.00
UIRGEMIN (13)	
ba84	5.50
ba85	5.50
ba86	5.50
ba87	5.50
sq88	5.50
sq88y84	5.50
ba88	5.50
ba88y84	5.50
ba89	5.50
ba89y84	5.50
UIRGEMIN (14)	
ba84	5.00
ba85	5.00
ba86	5.00
ba87	5.00
sq88	5.00
sq88y84	5.00
ba88	5.00

ba88y84	5.00
ba89	5.00
ba89y84	5.00

UIRGEMIN (15)

ba84	4.50
ba85	4.50
ba86	4.50
ba87	4.50
sq88	4.50
sq88y84	4.50
ba88	4.50
ba88y84	4.50
ba89	4.50
ba89y84	4.50

UIRGEMIN (16)

ba84	4.00
ba85	4.00
ba86	4.00
ba87	4.00
sq88	4.00
sq88y84	4.00
ba88	4.00
ba88y84	4.00
ba89	4.00
ba89y84	4.00

UIRGEMIN (17)

ba84	-1.00
ba85	-1.00
ba86	-1.00
ba87	-1.00
sq88	-1.00
sq88y84	-1.00
ba88	-1.00
ba88y84	-1.00
ba89	-1.00
ba89y84	-1.00

UIRGWKS: Weeks regional extended entitlement

File	Value	Formula
ba84	17	# Unemployment Insurance Act
ba85	17	# Unemployment Insurance Act
ba86	17	# Unemployment Insurance Act
ba87	17	# Unemployment Insurance Act
sq88	17	# Unemployment Insurance Act
sq88y84	17	# Unemployment Insurance Act
ba88	17	# Unemployment Insurance Act
ba88y84	17	# Unemployment Insurance Act
ba89	17	# Unemployment Insurance Act
ba89y84	17	# Unemployment Insurance Act

UIRGWKS (1)

ba84	32
ba85	32
ba86	32
ba87	32
sq88	32
sq88y84	32
ba88	32
ba88y84	32
ba89	32
ba89y84	32

UIRGWKS (2)

ba84	30
ba85	30
ba86	30
ba87	30
sq88	30
sq88y84	30
ba88	30
ba88y84	30
ba89	30
ba89y84	30

UIRGWKS (3)	
ba84	28
ba85	28
ba86	28
ba87	28
sq88	28
sq88y84	28
ba88	28
ba88y84	28
ba89	28
ba89y84	28

UIRGWKS (4)	
ba84	26
ba85	26
ba86	26
ba87	26
sq88	26
sq88y84	26
ba88	26
ba88y84	26
ba89	26
ba89y84	26

UIRGWKS (5)	
ba84	24
ba85	24
ba86	24
ba87	24
sq88	24
sq88y84	24
ba88	24
ba88y84	24
ba89	24
ba89y84	24

UIRGWKS (6)	
ba84	22
ba85	22
ba86	22
ba87	22
sq88	22
sq88y84	22
ba88	22
ba88y84	22
ba89	22
ba89y84	22

UIRGWKS (7)	
ba84	20
ba85	20
ba86	20
ba87	20
sq88	20
sq88y84	20
ba88	20
ba88y84	20
ba89	20
ba89y84	20

UIRGWKS (8)	
ba84	18
ba85	18
ba86	18
ba87	18
sq88	18
sq88y84	18
ba88	18
ba88y84	18
ba89	18
ba89y84	18

UIRGWKS (9)	
ba84	16
ba85	16
ba86	16
ba87	16
sq88	16
sq88y84	16
ba88	16
ba88y84	16
ba89	16
ba89y84	16

UIRGEWKS (10)	
ba84	14
ba85	14
ba86	14
ba87	14
sq88	14
sq88y84	14
ba88	14
ba88y84	14
ba89	14
ba89y84	14

UIRGEWKS (11)	
ba84	12
ba85	12
ba86	12
ba87	12
sq88	12
sq88y84	12
ba88	12
ba88y84	12
ba89	12
ba89y84	12

UIRGEWKS (12)	
ba84	10
ba85	10
ba86	10
ba87	10
sq88	10
sq88y84	10
ba88	10
ba88y84	10
ba89	10
ba89y84	10

UIRGEWKS (13)	
ba84	8
ba85	8
ba86	8
ba87	8
sq88	8
sq88y84	8
ba88	8
ba88y84	8
ba89	8
ba89y84	8

UIRGEWKS (14)	
ba84	6
ba85	6
ba86	6
ba87	6
sq88	6
sq88y84	6
ba88	6
ba88y84	6
ba89	6
ba89y84	6

UIRGEWKS (15)	
ba84	4
ba85	4
ba86	4
ba87	4
sq88	4
sq88y84	4
ba88	4
ba88y84	4
ba89	4
ba89y84	4

UIRGEWKS (16)	
ba84	2
ba85	2
ba86	2
ba87	2
sq88	2
sq88y84	2
ba88	2
ba88y84	2
ba89	2
ba89y84	2

UIRGHWKS (17)

ba84	0
ba85	0
ba86	0
ba87	0
sq88	0
sq88y84	0
ba88	0
ba88y84	0
ba89	0
ba89y84	0

2.3.2.1.7 Benefit Rates

UIBASRATE: Benefit rate for basic phase

File	Value	Formula
ba84	0.60	# Unemployment Insurance Act
ba85	0.60	# Unemployment Insurance Act
ba86	0.60	# Unemployment Insurance Act
ba87	0.60	# Unemployment Insurance Act
sq88	0.60	# Unemployment Insurance Act
sq88y84	0.60	# Unemployment Insurance Act
ba88	0.60	# Unemployment Insurance Act
ba88y84	0.60	# Unemployment Insurance Act
ba89	0.60	# Unemployment Insurance Act
ba89y84	0.60	# Unemployment Insurance Act

UILFERATE: Benefit rate for labor force extended phase

File	Value	Formula
ba84	0.60	# Unemployment Insurance Act
ba85	0.60	# Unemployment Insurance Act
ba86	0.60	# Unemployment Insurance Act
ba87	0.60	# Unemployment Insurance Act
sq88	0.60	# Unemployment Insurance Act
sq88y84	0.60	# Unemployment Insurance Act
ba88	0.60	# Unemployment Insurance Act
ba88y84	0.60	# Unemployment Insurance Act
ba89	0.60	# Unemployment Insurance Act
ba89y84	0.60	# Unemployment Insurance Act

UIRGGRATE: Benefit rate for regional extended phase

File	Value	Formula
ba84	0.60	# Unemployment Insurance Act
ba85	0.60	# Unemployment Insurance Act
ba86	0.60	# Unemployment Insurance Act
ba87	0.60	# Unemployment Insurance Act
sq88	0.60	# Unemployment Insurance Act
sq88y84	0.60	# Unemployment Insurance Act
ba88	0.60	# Unemployment Insurance Act
ba88y84	0.60	# Unemployment Insurance Act
ba89	0.60	# Unemployment Insurance Act
ba89y84	0.60	# Unemployment Insurance Act

2.3.2.1.8 Option Activation

UIENTFLAG: Basic entrance requirements flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

UIRGNFLAG: Regional requirements flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	

ba87	1
sq88	1
sq88y84	1
ba88	1
ba88y84	1
ba89	1
ba89y84	1

UIRPTFLAG: Repeater requirements flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

UIBASFLAG: Basic phase calculation flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

UILFEFLAG: Labour force extended phase calculation flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

UIRGEFLAG: Regional extended phase calculation flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

UIEFFFLAG: Observed effective weekly benefit rate flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

2.3.2.2 Family Allowance

FAPLAG: Family allowance flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

2.3.2.2.1 All Provinces Except Alberta and Quebec

FATD: Family income family allowance turn down

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

FARR: Family allowance repayment rate

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

SECF: Standard federal family allowance per child

File	Value	Formula
ba84	359.40	# HWC "Red Book", 1988
ba85	375.24	# HWC "Red Book", 1988
ba86	378.96	# HWC "Red Book", 1988
ba87	383.16	# HWC "Red Book", 1988
sq88	388.56	# HWC "Red Book", 1988
sq88y84	329.52	sq88*DFL # Deflated from 1988
ba88	388.56	sq88 # From Base 1988
ba88y84	329.52	ba88*DFL
ba89	392.83	ba88*CPIM3 # Inflated from 1988
ba89y84	320.02	ba89*DFL # Deflated from Base 1989

2.3.2.2.2 Alberta

AFAC1: Alberta FA benefit per child aged 0 - 6

File	Value	Formula
ba84	277.20	# HWC "Red Book", 1988
ba85	294.00	# HWC "Red Book", 1988
ba86	300.00	# HWC "Red Book", 1988
ba87	302.40	# HWC "Red Book", 1988
sq88	306.00	# HWC "Red Book", 1988
sq88y84	259.50	sq88*DFL # Deflated from 1988
ba88	306.00	sq88 # From Base 1988
ba88y84	259.50	ba88*DFL
ba89	309.37	ba88*CPIM3 # Inflated from 1988
ba89y84	252.02	ba89*DFL # Deflated from Base 1989

AFAC2: Alberta FA benefit per child aged 7 - 11

File	Value		Formula
ba84	344.40		# HWC "Red Book", 1988
ba85	360.00		# HWC "Red Book", 1988
ba86	366.00		# HWC "Red Book", 1988
ba87	369.60		# HWC "Red Book", 1988
sq88	372.00		# HWC "Red Book", 1988
sq88y84	315.47	sq88*DFL	# Deflated from 1988
ba88	372.00	sq88	# From Base 1988
ba88y84	315.47	ba88*DFL	
ba89	376.09	ba88*CPIM3	# Inflated from 1988
ba89y84	306.38	ba89*DFL	# Deflated from Base 1989

AFAC3: Alberta FA benefit per child aged 12- 15

File	Value		Formula
ba84	463.20		# HWC "Red Book", 1988
ba85	477.60		# HWC "Red Book", 1988
ba86	484.80		# HWC "Red Book", 1988
ba87	489.60		# HWC "Red Book", 1988
sq88	492.00		# HWC "Red Book", 1988
sq88y84	417.24	sq88*DFL	# Deflated from 1988
ba88	492.00	sq88	# From Base 1988
ba88y84	417.24	ba88*DFL	
ba89	497.41	ba88*CPIM3	# Inflated from 1988
ba89y84	405.21	ba89*DFL	# Deflated from Base 1989

AFAC4: Alberta FA benefit per child aged 16- 17

File	Value		Formula
ba84	519.60		# HWC "Red Book", 1988
ba85	540.00		# HWC "Red Book", 1988
ba86	546.00		# HWC "Red Book", 1988
ba87	556.40		# HWC "Red Book", 1988
sq88	560.40		# HWC "Red Book", 1988
sq88y84	475.25	sq88*DFL	# Deflated from 1988
ba88	560.40	sq88	# From Base 1988
ba88y84	475.25	ba88*DFL	
ba89	566.56	ba88*CPIM3	# Inflated from 1988
ba89y84	461.55	ba89*DFL	# Deflated from Base 1989

2.3.2.2.3 Quebec

QFFSL: Federal contribution on Quebec family allowance

File	Value		Formula
ba84	2		# HWC "Red Book", 1988
ba85	2		# HWC "Red Book", 1988
ba86	2		# HWC "Red Book", 1988
ba87	2		# HWC "Red Book", 1988
sq88	2		# HWC "Red Book", 1988
sq88y84	2		
ba88	2		# From Base 1988
ba88y84	2		
ba89	2		# Inflated from 1988
ba89y84	2		# Deflated from Base 1989

QFFSL (1)

ba84	1	215.76	342.60		
ba85	1	225.24	357.72		
ba86	1	242.28	361.32		
ba87	1	244.92	365.28		
sq88	1	248.40	370.44		
sq88y84	1	210.65	314.15	1	sq88*DFL 314.15
ba88	1	248.40	370.44	1	sq88 370.44
ba88y84	1	210.65	314.15	1	ba88*DFL 314.15
ba89	1	251.13	374.51	1	ba88*CPIM3 374.51
ba89y84	1	204.58	305.10	1	ba89*DFL 305.09

QFFSL (2)

ba84	2	558.36	833.90		
ba85	2	582.96	870.60		
ba86	2	603.60	879.36		
ba87	2	610.20	897.72		
sq88	2	618.84	925.08		
sq88y84	2	524.80	784.51	2	sq88*DFL 784.51
ba88	2	618.84	925.08	2	sq88 925.08

ba88y84	2	524.80	784.51	2	ba88*DFL	784.51
ba89	2	625.65	935.26	2	ba88*CPIM3	935.25
ba89y84	2	509.68	761.90	2	ba89*DFL	761.90

2.3.2.2 Provincial contribution on Quebec family allowance

File	Value			Formula		
ba84	3			# HWC "Red Book", 1988		
ba85	3			# HWC "Red Book", 1988		
ba86	3			# HWC "Red Book", 1988		
ba87	3			# HWC "Red Book", 1988		
sq88	3			# HWC "Red Book", 1988		
sq88y84	3			# HWC "Red Book", 1988		
ba88	3			# From Base 1988		
ba88y84	3					
ba89	3			# Inflated from 1988		
ba89y84	3			# Deflated from Base 1989		
QFPSL (1)						
ba84	1	94.80	126.60			
ba85	1	94.80	126.60			
ba86	1	98.64	131.64			
ba87	1	102.72	137.04			
sq88	1	107.28	143.04			
sq88y84	1	90.98	121.30	1	sq88*DFL	121.30
ba88	1	107.28	143.04	1	sq88	143.04
ba88y84	1	90.98	121.30	1	ba88*DFL	121.30
ba89	1	108.46	144.61	1	ba88*CPIM3	144.61
ba89y84	1	88.36	117.81	1	ba89*DFL	117.80
QFPSL (2)						
ba84	2	221.40	158.16			
ba85	2	221.40	158.16			
ba86	2	230.28	164.52			
ba87	2	239.76	171.24			
sq88	2	250.32	178.80			
sq88y84	2	212.28	151.63	2	sq88*DFL	151.63
ba88	2	250.32	178.80	2	sq88	178.80
ba88y84	2	212.28	151.63	2	ba88*DFL	151.63
ba89	2	253.07	180.77	2	ba88*CPIM3	180.76
ba89y84	2	206.17	147.26	2	ba89*DFL	147.26
QFPSL (3)						
ba84	3	379.56	189.60			
ba85	3	379.56	189.60			
ba86	3	394.80	197.16			
ba87	3	411.00	205.20			
sq88	3	429.12	214.20			
sq88y84	3	363.91	181.65	3	sq88*DFL	181.65
ba88	3	429.12	214.20	3	sq88	214.20
ba88y84	3	363.91	181.65	3	ba88*DFL	181.65
ba89	3	433.84	216.56	3	ba88*CPIM3	216.55
ba89y84	3	353.43	176.42	3	ba89*DFL	176.41

QFS: Federal supplement per child 12-17 on Quebec family allowance

File	Value			Formula		
ba84	85.56			# HWC "Red Book", 1988		
ba85	92.04			# HWC "Red Book", 1988		
ba86	93.00			# HWC "Red Book", 1988		
ba87	94.08			# HWC "Red Book", 1988		
sq88	95.40			# HWC "Red Book", 1988		
sq88y84	80.90	sq88*DFL		# Deflated from 1988		
ba88	95.40	sq88		# From Base 1988		
ba88y84	80.90	ba88*DFL				
ba89	96.45	ba88*CPIM3		# Inflated from 1988		
ba89y84	78.57	ba89*DFL		# Deflated from Base 1989		

2.3.2.3 Old Age Security (OAS)

OASFLAG: Old age security flag

File	Value			Formula		
ba84	1			# HWC "Red Book", 1988		
ba85	1			# HWC "Red Book", 1988		
ba86	1			# HWC "Red Book", 1988		
ba87	1			# HWC "Red Book", 1988		
sq88	1			# HWC "Red Book", 1988		
sq88y84	1			# Inflated from 1987		
ba88	1					

ba88y84	1
ba89	1
ba89y84	1

Inflated from 1988

BOAS: Basic OAS

File	Value	Formula
ba84	3215.91	# HWC "Red Book", 1988
ba85	3340.26	# HWC "Red Book", 1988
ba86	3478.44	# HWC "Red Book", 1988
ba87	3628.62	# HWC "Red Book", 1988
sq88	3787.58	# Inflated from 1987
sq88y84	3212.04	ba87*CPI sq88*DFL # Deflated from 1988
ba88	3787.58	sq88
ba88y84	3212.04	ba88*DFL
ba89	3829.24	ba88*CPIM3 # Inflated from 1988
ba89y84	3119.48	ba89*DFL # Deflated from Base 1989

OASRR: OAS reduction rate

File	Value
ba84	0.00
ba85	0.00
ba86	0.00
ba87	0.00
sq88	0.00
sq88y84	0.00
ba88	0.00
ba88y84	0.00
ba89	0.00
ba89y84	0.00

Formula

OASD: Family income OAS turn down

File	Value
ba84	0.00
ba85	0.00
ba86	0.00
ba87	0.00
sq88	0.00
sq88y84	0.00
ba88	0.00
ba88y84	0.00
ba89	0.00
ba89y84	0.00

Formula

2.3.2.4 Guaranteed Income Supplement

2.3.2.4.1 Supplement Rates

GISFLAG: Federal GIS/SPA/ESPA flag

File	Value
ba84	1
ba85	1
ba86	1
ba87	1
sq88	1
sq88y84	1
ba88	1
ba88y84	1
ba89	1
ba89y84	1

Formula

GISOASFLAG: GIS OAS shortfall flag

File	Value
ba84	1
ba85	1
ba86	1
ba87	1
sq88	1
sq88y84	1
ba88	1
ba88y84	1
ba89	1
ba89y84	1

Formula

BCISS: Basic GIS supplement - single

File	Value	Formula
ba84	3406.63	# HWC "Red Book", 1988
ba85	3790.00	# HWC "Red Book", 1988
ba86	4133.97	# HWC "Red Book", 1988
ba87	4312.50	# HWC "Red Book", 1988
sq88	4501.42	# Inflated from 1987
sq88y84	3817.41	ba87*CPI
ba88	4501.42	sq88*DFL
ba88y84	3817.41	sq88
ba89	4550.93	ba88*DFL
ba89y84	3707.40	ba88*CPIM3
		ba89*DFL
		# Deflated from Base 1989

BGISM: Basic GIS supplement - married

File	Value	Formula
ba84	2491.29	# HWC "Red Book", 1988
ba85	2585.00	# HWC "Red Book", 1988
ba86	2692.35	# HWC "Red Book", 1988
ba87	2808.69	# HWC "Red Book", 1988
sq88	2931.73	# Inflated from 1987
sq88y84	2486.24	ba87*CPI
ba88	2931.73	sq88*DFL
ba88y84	2486.24	sq88
ba89	2963.98	ba88*DFL
ba89y84	2414.59	ba88*CPIM3
		ba89*DFL
		# Deflated from Base 1989

BESPA: Basic GIS portion of extended SPA

File	Value	Formula
ba84	2666.95	# HWC "Red Book", 1988
ba85	2666.95	# HWC "Red Book", 1988
ba86	3334.38	# HWC "Red Book", 1988
ba87	3478.38	# HWC "Red Book", 1988
sq88	3630.76	# Inflated from 1987
sq88y84	3079.05	ba87*CPI
ba88	3630.76	sq88*DFL
ba88y84	3079.05	sq88
ba89	3670.69	ba88*DFL
ba89y84	2990.32	ba88*CPIM3
		ba89*DFL
		# Deflated from Base 1989

PYINC: CPI deflator to calculate previous year income

File	Value	Formula
ba84	0.9583	1/CPI_84
ba85	0.9615	1/CPI_85
ba86	0.9607	1/CPI_86
ba87	0.9580	1/CPI_87
sq88	0.9606	1/CPI_88
sq88y84	0.9606	1/CPI_88
ba88	0.9606	1/CPI_88
ba88y84	0.9606	1/CPI_88
ba89	0.9597	1/CPI_89
ba89y84	0.9597	1/CPI_89

GISRLS: Basic GIS reduction level: single pensioners

File	Value	Formula
ba84	24.00	# HWC "Red Book", 1988
ba85	24.00	# HWC "Red Book", 1988
ba86	24.00	# HWC "Red Book", 1988
ba87	24.00	# HWC "Red Book", 1988
sq88	24.00	# Inflated from 1987
sq88y84	20.35	ba87
ba88	24.00	sq88*DFL
ba88y84	20.35	ba84
ba89	24.00	ba88*DFL
ba89y84	19.55	ba88
		ba89*DFL
		# Deflated from Base 1989

GISRRM: Basic GIS reduction rate: married pensioners

File	Value	Formula
ba84	0.25	# HWC "Red Book", 1988
ba85	0.25	# HWC "Red Book", 1988
ba86	0.25	# HWC "Red Book", 1988
ba87	0.25	# HWC "Red Book", 1988
sq88	0.25	# Inflated from 1987
sq88y84	0.25	ba87
ba88	0.25	sq88
		sq88

ba88y84	0.25	ba88
ba89	0.25	ba88
ba89y84	0.25	ba89

SPARL: SPA reduction point: one married/widowed

File	Value	Formula
ba84	48.00	# HWC "Red Book", 1988
ba85	48.00	# HWC "Red Book", 1988
ba86	48.00	# HWC "Red Book", 1988
ba87	48.00	# HWC "Red Book", 1988
sq88	48.00	# Inflated from 1987
sq88y84	40.71	# Deflated from 1988
ba88	48.00	
ba88y84	40.71	
ba89	48.00	
ba89y84	39.10	# Deflated from Base 1989

GISRRS: Basic GIS reduction rate: single pensioners

File	Value	Formula
ba84	0.50	# HWC "Red Book", 1988
ba85	0.50	# HWC "Red Book", 1988
ba86	0.50	# HWC "Red Book", 1988
ba87	0.50	# HWC "Red Book", 1988
sq88	0.50	# Inflated from 1987
sq88y84	0.50	
ba88	0.50	
ba88y84	0.50	
ba89	0.50	
ba89y84	0.50	

GISRLM: Basic GIS reduction level: married pensioners

File	Value	Formula
ba84	48.00	# HWC "Red Book", 1988
ba85	48.00	# HWC "Red Book", 1988
ba86	48.00	# HWC "Red Book", 1988
ba87	48.00	# HWC "Red Book", 1988
sq88	48.00	# Inflated from 1987
sq88y84	40.71	# Deflated from 1988
ba88	48.00	
ba88y84	40.71	
ba89	48.00	
ba89y84	39.10	# Deflated from Base 1989

SPAOSRR: OAS portion of SPA taxback rate

File	Value	Formula
ba84	0.75	# HWC "Red Book", 1988
ba85	0.75	# HWC "Red Book", 1988
ba86	0.75	# HWC "Red Book", 1988
ba87	0.75	# HWC "Red Book", 1988
sq88	0.75	# Inflated from 1987
sq88y84	0.75	
ba88	0.75	
ba88y84	0.75	
ba89	0.75	
ba89y84	0.75	

2.3.2.4.2 Take-up Rates

GISTURFLAG: GIS take up rate flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

GISST: GIS take-up rate: single pensioner by GIS benefit level

File	Value			Formula
ba84	5			# Special Estimation, HWC
ba85	5			# Special Estimation, HWC
ba86	5			# Special Estimation, HWC
ba87	5	3		
sq88	5			
sq88y84	5			
ba88	5			
ba88y84	5			
ba89	5			
ba89y84	5			
GISST (1)				
ba84	0	0.3650	0.0000	
ba85	0	0.3650	0.0000	
ba86	0	0.3650	0.0000	
ba87	0	0.3650	0.0000	
sq88	0	0.3650	0.0000	
sq88y84	0	0.3650	0.0000	
ba88	0	0.3650	0.0000	
ba88y84	0	0.3650	0.0000	
ba89	0	0.3650	0.0000	
ba89y84	0	0.3650	0.0000	
GISST (2)				
ba84	169	0.5100	0.0006	
ba85	169	0.5100	0.0006	
ba86	169	0.5100	0.0006	
ba87	169	0.5100	0.0006	
sq88	169	0.5100	0.0006	
sq88y84	169	0.5100	0.0006	
ba88	169	0.5100	0.0006	
ba88y84	169	0.5100	0.0006	
ba89	169	0.5100	0.0006	
ba89y84	169	0.5100	0.0006	
GISST (3)				
ba84	419	0.6600	0.0003	
ba85	419	0.6600	0.0003	
ba86	419	0.6600	0.0003	
ba87	419	0.6600	0.0003	
sq88	419	0.6600	0.0003	
sq88y84	419	0.6600	0.0003	
ba88	419	0.6600	0.0003	
ba88y84	419	0.6600	0.0003	
ba89	419	0.6600	0.0003	
ba89y84	419	0.6600	0.0003	
GISST (4)				
ba84	919	0.8200	0.0001	
ba85	919	0.8200	0.0001	
ba86	919	0.8200	0.0001	
ba87	919	0.8200	0.0001	
sq88	919	0.8200	0.0001	
sq88y84	919	0.8200	0.0001	
ba88	919	0.8200	0.0001	
ba88y84	919	0.8200	0.0001	
ba89	919	0.8200	0.0001	
ba89y84	919	0.8200	0.0001	
GISST (5)				
ba84	3169	1.0000	0.0008	
ba85	3169	1.0000	0.0008	
ba86	3169	1.0000	0.0008	
ba87	3169	1.0000	0.0008	
sq88	3169	1.0000	0.0008	
sq88y84	3169	1.0000	0.0008	
ba88	3169	1.0000	0.0008	
ba88y84	3169	1.0000	0.0008	
ba89	3169	1.0000	0.0008	
ba89y84	3169	1.0000	0.0008	

GISCT: GIS take-up rate: pensioner couple by GIS benefit level

File	Value			Formula
ba84	3			# Special Estimation, HWC
ba85	3			# Special Estimation, HWC
ba86	3			# Special Estimation, HWC
ba87	3			# Special Estimation, HWC
sq88	3			# Special Estimation, HWC
sq88y84	3			# Special Estimation, HWC
ba88	3			# Special Estimation, HWC

ba88y84	3			# Special Estimation, HWC
ba89	3			# Special Estimation, HWC
ba89y84	3			# Special Estimation, HWC
GISCT(1)				
ba84	0	0.5500	0.0000	
ba85	0	0.5500	0.0000	
ba86	0	0.5500	0.0000	
ba87	0	0.5500	0.0000	
sq88	0	0.5500	0.0000	
sq88y84	0	0.5500	0.0000	
ba88	0	0.5500	0.0000	
ba88y84	0	0.5500	0.0000	
ba89	0	0.5500	0.0000	
ba89y84	0	0.5500	0.0000	
GISCT(2)				
ba84	378	0.6850	0.0004	
ba85	378	0.6850	0.0004	
ba86	378	0.6850	0.0004	
ba87	378	0.6850	0.0004	
sq88	378	0.6850	0.0004	
sq88y84	378	0.6850	0.0004	
ba88	378	0.6850	0.0004	
ba88y84	378	0.6850	0.0004	
ba89	378	0.6850	0.0004	
ba89y84	378	0.6850	0.0004	
GISCT(3)				
ba84	753	0.8350	0.0002	
ba85	753	0.8350	0.0002	
ba86	753	0.8350	0.0002	
ba87	753	0.8350	0.0002	
sq88	753	0.8350	0.0002	
sq88y84	753	0.8350	0.0002	
ba88	753	0.8350	0.0002	
ba88y84	753	0.8350	0.0002	
ba89	753	0.8350	0.0002	
ba89y84	753	0.8350	0.0002	

GISCT: GIS take-up rate: one pensioner couple by GIS benefit level

File	Value	Formula		
ba84	2	# Special Estimation, HWC		
ba85	2	# Special Estimation, HWC		
ba86	2	# Special Estimation, HWC		
ba87	2	# Special Estimation, HWC		
sq88	2	# Special Estimation, HWC		
sq88y84	2	# Special Estimation, HWC		
ba88	2	# Special Estimation, HWC		
ba88y84	2	# Special Estimation, HWC		
ba89	2	# Special Estimation, HWC		
ba89y84	2	# Special Estimation, HWC		
GISCT(1)				
ba84	0	0.7350	0.0006	
ba85	0	0.7350	0.0006	
ba86	0	0.7350	0.0006	
ba87	0	0.7350	0.0006	
sq88	0	0.7350	0.0006	
sq88y84	0	0.7350	0.0006	
ba88	0	0.7350	0.0006	
ba88y84	0	0.7350	0.0006	
ba89	0	0.7350	0.0006	
ba89y84	0	0.7350	0.0006	
GISCT(2)				
ba84	1294	1.0000	0.0001	
ba85	1294	1.0000	0.0001	
ba86	1294	1.0000	0.0001	
ba87	1294	1.0000	0.0001	
sq88	1294	1.0000	0.0001	
sq88y84	1294	1.0000	0.0001	
ba88	1294	1.0000	0.0001	
ba88y84	1294	1.0000	0.0001	
ba89	1294	1.0000	0.0001	
ba89y84	1294	1.0000	0.0001	

SPAFELAD: Extended SPA Eligibility Flag

File	Value
ba84	1
ba85	1
ba86	1
ba87	1
sq88	1
sq88y84	1
ba88	1
ba88y84	1
ba89	1
ba89y84	1

Formula

SPAT: SPA take-up rate by SPA benefit level

File	Value
ba84	3
ba85	3
ba86	3
ba87	3
sq88	3
sq88y84	3
ba88	3
ba88y84	3
ba89	3
ba89y84	3

Formula

Special Estimation, HWC
Special Estimation, HWC
Special Estimation, HWC
Special Estimation, HWC
Special Estimation, HWC
Special Estimation, HWC
Special Estimation, HWC
Special Estimation, HWC
Special Estimation, HWC
Special Estimation, HWC

SPAT (1)

ba84	0	0.8550	0.0000
ba85	0	0.8550	0.0000
ba86	0	0.8550	0.0000
ba87	0	0.8550	0.0000
sq88	0	0.8550	0.0000
sq88y84	0	0.8550	0.0000
ba88	0	0.8550	0.0000
ba88y84	0	0.8550	0.0000
ba89	0	0.8550	0.0000
ba89y84	0	0.8550	0.0000

SPAT (2)

ba84	577	0.8700	0.0000
ba85	577	0.8700	0.0000
ba86	577	0.8700	0.0000
ba87	577	0.8700	0.0000
sq88	577	0.8700	0.0000
sq88y84	577	0.8700	0.0000
ba88	577	0.8700	0.0000
ba88y84	577	0.8700	0.0000
ba89	577	0.8700	0.0000
ba89y84	577	0.8700	0.0000

SPAT (3)

ba84	4401	1.0000	0.0001
ba85	4401	1.0000	0.0001
ba86	4401	1.0000	0.0001
ba87	4401	1.0000	0.0001
sq88	4401	1.0000	0.0001
sq88y84	4401	1.0000	0.0001
ba88	4401	1.0000	0.0001
ba88y84	4401	1.0000	0.0001
ba89	4401	1.0000	0.0001
ba89y84	4401	1.0000	0.0001

SPAFE: SPA takeup rate: eligible female widow

File	Value
ba84	5
ba85	5
ba86	5
ba87	5
sq88	5
sq88y84	5
ba88	5
ba88y84	5
ba89	5
ba89y84	5

Formula

Special Calculations
Special Calculations
Special Calculations
Special Calculations
Special Calculations
Special Calculations
Special Calculations
Special Calculations
Special Calculations
Special Calculations

SPAPE (1)			
ba84	60	0.4650	0.0380
ba85	60	0.4650	0.0380
ba86	60	0.4650	0.0380
ba87	60	0.4650	0.0380
sq88	60	0.4650	0.0380
sq88y84	60	0.4650	0.0380
ba88	60	0.4650	0.0380
ba88y84	60	0.4650	0.0380
ba89	60	0.4650	0.0380
ba89y84	60	0.4650	0.0380

SPAPE (2)			
ba84	61	0.5030	0.0440
ba85	61	0.5030	0.0440
ba86	61	0.5030	0.0440
ba87	61	0.5030	0.0440
sq88	61	0.5030	0.0440
sq88y84	61	0.5030	0.0440
ba88	61	0.5030	0.0440
ba88y84	61	0.5030	0.0440
ba89	61	0.5030	0.0440
ba89y84	61	0.5030	0.0440

SPAPE (3)			
ba84	62	0.5470	0.0420
ba85	62	0.5470	0.0420
ba86	62	0.5470	0.0420
ba87	62	0.5470	0.0420
sq88	62	0.5470	0.0420
sq88y84	62	0.5470	0.0420
ba88	62	0.5470	0.0420
ba88y84	62	0.5470	0.0420
ba89	62	0.5470	0.0420
ba89y84	62	0.5470	0.0420

SPAPE (4)			
ba84	63	0.5890	0.0400
ba85	63	0.5890	0.0400
ba86	63	0.5890	0.0400
ba87	63	0.5890	0.0400
sq88	63	0.5890	0.0400
sq88y84	63	0.5890	0.0400
ba88	63	0.5890	0.0400
ba88y84	63	0.5890	0.0400
ba89	63	0.5890	0.0400
ba89y84	63	0.5890	0.0400

SPAPE (5)			
ba84	64	0.6290	0.0400
ba85	64	0.6290	0.0400
ba86	64	0.6290	0.0400
ba87	64	0.6290	0.0400
sq88	64	0.6290	0.0400
sq88y84	64	0.6290	0.0400
ba88	64	0.6290	0.0400
ba88y84	64	0.6290	0.0400
ba89	64	0.6290	0.0400
ba89y84	64	0.6290	0.0400

SPAME: SPA takeup rate: eligible male widower

File	Value	Formula
ba84	5	# Special Calculations
ba85	5	# Special Calculations
ba86	5	# Special Calculations
ba87	5	# Special Calculations
sq88	5	# Special Calculations
sq88y84	5	# Special Calculations
ba88	5	# Special Calculations
ba88y84	5	# Special Calculations
ba89	5	# Special Calculations
ba89y84	5	# Special Calculations

SPAPE (1)			
ba84	60	0.0960	0.0150
ba85	60	0.0960	0.0150
ba86	60	0.0960	0.0150
ba87	60	0.0960	0.0150
sq88	60	0.0960	0.0150
sq88y84	60	0.0960	0.0150
ba88	60	0.0960	0.0150
ba88y84	60	0.0960	0.0150
ba89	60	0.0960	0.0150
ba89y84	60	0.0960	0.0150

SPAME (2)			
ba84	61	0.1110	0.0180
ba85	61	0.1110	0.0180
ba86	61	0.1110	0.0180
ba87	61	0.1110	0.0180
sq88	61	0.1110	0.0180
sq88y84	61	0.1110	0.0180
ba88	61	0.1110	0.0180
ba88y84	61	0.1110	0.0180
ba89	61	0.1110	0.0180
ba89y84	61	0.1110	0.0180

SPAME (3)			
ba84	62	0.1290	0.0240
ba85	62	0.1290	0.0240
ba86	62	0.1290	0.0240
ba87	62	0.1290	0.0240
sq88	62	0.1290	0.0240
sq88y84	62	0.1290	0.0240
ba88	62	0.1290	0.0240
ba88y84	62	0.1290	0.0240
ba89	62	0.1290	0.0240
ba89y84	62	0.1290	0.0240

SPAME (4)			
ba84	63	0.1530	0.0320
ba85	63	0.1530	0.0320
ba86	63	0.1530	0.0320
ba87	63	0.1530	0.0320
sq88	63	0.1530	0.0320
sq88y84	63	0.1530	0.0320
ba88	63	0.1530	0.0320
ba88y84	63	0.1530	0.0320
ba89	63	0.1530	0.0320
ba89y84	63	0.1530	0.0320

SPAME (5)			
ba84	64	0.1850	0.0320
ba85	64	0.1850	0.0320
ba86	64	0.1850	0.0320
ba87	64	0.1850	0.0320
sq88	64	0.1850	0.0320
sq88y84	64	0.1850	0.0320
ba88	64	0.1850	0.0320
ba88y84	64	0.1850	0.0320
ba89	64	0.1850	0.0320
ba89y84	64	0.1850	0.0320

ESPAT: Extended SPA take-up rate by GIS benefit level

File	Value		Formula
ba84	2		# Special Estimation, HWC
ba85	2		# Special Estimation, HWC
ba86	2		# Special Estimation, HWC
ba87	2		# Special Estimation, HWC
sq88	2		# Special Estimation, HWC
sq88y84	2		# Special Estimation, HWC
ba88	2		# Special Estimation, HWC
ba88y84	2		# Special Estimation, HWC
ba89	2		# Special Estimation, HWC
ba89y84	2		# Special Estimation, HWC
ESPAT (1)			
ba84	0	1.0000	0.0000
ba85	0	1.0000	0.0000
ba86	0	1.0000	0.0000
ba87	0	1.0000	0.0000
sq88	0	1.0000	0.0000
sq88y84	0	1.0000	0.0000
ba88	0	1.0000	0.0000
ba88y84	0	1.0000	0.0000
ba89	0	1.0000	0.0000
ba89y84	0	1.0000	0.0000
ESPAT (2)			
ba84	5883	1.0000	0.0000
ba85	5883	1.0000	0.0000
ba86	5883	1.0000	0.0000
ba87	5883	1.0000	0.0000
sq88	5883	1.0000	0.0000
sq88y84	5883	1.0000	0.0000
ba88	5883	1.0000	0.0000
ba88y84	5883	1.0000	0.0000
ba89	5883	1.0000	0.0000
ba89y84	5883	1.0000	0.0000

2.3.2.5 Provincial GIS Supplementation Programs

GISTFLAG: Provincial GIS top-up flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

2.3.2.5.1 Nova Scotia

NSMAX: Nova Scotia maximum GIS supplement level

File	Value	Formula
ba84	219.00	# Inventory of Income Security Programs, HWC
ba85	219.00	# Inventory of Income Security Programs, HWC
ba86	219.00	# From 1985
ba87	228.00	# Inflated from 1986
sq88	228.00	
sq88y84	193.35	ba87 sq88*DFL
ba88	228.00	# Deflated from 1988
ba88y84	193.35	sq88 ba88*DFL
ba89	228.00	ba88
ba89y84	185.74	ba89*DFL
		# Deflated from 1989

NS23: Nova Scotia GIS supplement for 2/3 GIS

File	Value	Formula
ba84	197.00	# Inventory of Income Security Programs, HWC
ba85	197.00	# Inventory of Income Security Programs, HWC
ba86	197.00	# From 1985
ba87	205.00	# Inflated from 1986
sq88	205.00	
sq88y84	173.85	ba87 sq88*DFL
ba88	205.00	sq88
ba88y84	173.85	ba88*DFL
ba89	205.00	ba88
ba89y84	167.00	ba89*DFL
		# Deflated from 1989

NS13: Nova Scotia GIS supplement for 1/3 GIS

File	Value	Formula
ba84	146.00	# Inventory of Income Security Programs, HWC
ba85	146.00	# Inventory of Income Security Programs, HWC
ba86	146.00	# From 1985
ba87	152.00	# Inflated from 1986
sq88	152.00	
sq88y84	128.90	ba87 sq88*DFL
ba88	152.00	sq88
ba88y84	128.90	ba88*DFL
ba89	152.00	ba88
ba89y84	123.83	ba89*DFL
		# Deflated from 1989

NSLT13: Nova Scotia GIS supplement for less than 1/3 GIS

File	Value	Formula
ba84	109.00	# Inventory of Income Security Programs, HWC
ba85	109.00	# Inventory of Income Security Programs, HWC
ba86	109.00	# From 1985
ba87	113.00	# Inflated from 1986
sq88	113.00	
sq88y84	95.83	ba87 sq88*DFL
ba88	113.00	sq88
ba88y84	95.83	ba88*DFL
ba89	113.00	ba88
ba89y84	92.05	ba89*DFL
		# Deflated from 1989

2.3.2.5.2 Ontario

ONTSG: Ontario GIS supplement: single pensioners

File	Value	Formula
ba84	706.28	# Inventory of Income Security Programs, HWC # Inventory of Income Security Programs, HWC # From 1985 # Inflated from 1986
ba85	706.28	
ba86	706.28	
ba87	735.00	
sq88	767.00	ROUND(ba87*CP1,0) sq88*DFL
sq88y84	650.45	
ba88	767.00	sq88
ba88y84	650.45	ba88*DFL
ba89	767.00	ba88
ba89y84	624.83	ba89*DFL

ONTMC: Ontario GIS supplement: married pensioners

File	Value	Formula
ba84	992.67	# Inventory of Income Security Programs, HWC # Inventory of Income Security Programs, HWC # From 1985 # Inflated from 1986
ba85	992.67	
ba86	992.67	
ba87	1033.00	
sq88	1078.00	ROUND(ba87*CP1,0) sq88*DFL
sq88y84	914.19	
ba88	1078.00	sq88
ba88y84	914.19	ba88*DFL
ba89	1078.00	ba88
ba89y84	878.19	ba89*DFL

2.3.2.5.3 Manitoba

MANSG: Manitoba GIS supplement: single pensioners

File	Value	Formula
ba84	187.68	# Inventory of Income Security Programs, HWC # Inventory of Income Security Programs, HWC
ba85	187.68	
ba86	281.84	
ba87	195.00	
sq88	408.51	sq88*DFL
sq88y84	346.44	
ba88	408.51	sq88
ba88y84	346.44	ba88*DFL
ba89	408.51	ba88
ba89y84	332.79	ba89*DFL

MANMC: Manitoba GIS supplement: married pensioners

File	Value	Formula
ba84	202.32	# Inventory of Income Security Programs, HWC # Inventory of Income Security Programs, HWC
ba85	202.32	
ba86	303.16	
ba87	211.00	
sq88	438.88	sq88*DFL
sq88y84	372.19	
ba88	438.88	sq88
ba88y84	372.19	ba88*DFL
ba89	438.88	ba88
ba89y84	357.53	ba89*DFL

MANSNPF: Manitoba GIS supplement reduction point: single

File	Value	Formula
ba84	6686.76	# Inventory of Income Security Programs, HWC # Inventory of Income Security Programs, HWC
ba85	6686.76	
ba86	7572.24	
ba87	6961.00	
sq88	7804.36	sq88*DFL
sq88y84	6618.46	
ba88	7804.36	sq88
ba88y84	6618.46	ba88*DFL
ba89	7804.36	ba88
ba89y84	6357.79	ba89*DFL

MANCNPF: Manitoba GIS supplement reduction point: married

File	Value	Formula
ba84	11282.04	# Inventory of Income Security Programs, HWC
ba85	11282.04	
ba86	12276.48	# Inventory of Income Security Programs, HWC
ba87	11745.00	
sq88	12660.96	# Deflated from 1988
sq88y84	10737.08	
ba88	12660.96	# Deflated from 1989
ba88y84	10737.08	
ba89	12660.96	# Deflated from 1989
ba89y84	10314.19	

2.3.2.5.4 Saskatchewan

SASKS: Saskatchewan GIS supplement: single pensioners

File	Value	Formula
ba84	450.00	# Inventory of Income Security Programs, HWC
ba85	450.00	
ba86	600.00	# Inventory of Income Security Programs, HWC
ba87	468.00	
sq88	780.00	# Deflated from 1988
sq88y84	661.48	
ba88	780.00	# Deflated from 1989
ba88y84	661.48	
ba89	780.00	# Deflated from 1989
ba89y84	635.42	

SASKC: Saskatchewan GIS supplement: married pensioners

File	Value	Formula
ba84	360.00	# Inventory of Income Security Programs, HWC
ba85	360.00	
ba86	450.00	# Inventory of Income Security Programs, HWC
ba87	375.00	
sq88	630.00	# Deflated from 1988
sq88y84	534.27	
ba88	630.00	# Deflated from 1989
ba88y84	534.27	
ba89	630.00	# Deflated from 1989
ba89y84	513.23	

SASKMINS: Saskatchewan GIS supplement minimum benefits: single

File	Value	Formula
ba84	60.00	# Inventory of Income Security Programs, HWC
ba85	60.00	
ba86	60.00	# Inventory of Income Security Programs, HWC
ba87	62.00	
sq88	60.00	# Deflated from 1988
sq88y84	50.88	
ba88	60.00	# Deflated from 1989
ba88y84	50.88	
ba89	60.00	# Deflated from 1989
ba89y84	48.88	

SASKMINC: Saskatchewan GIS supplement minimum benefits: married

File	Value	Formula
ba84	54.00	# Inventory of Income Security Programs, HWC
ba85	54.00	
ba86	54.00	# Inventory of Income Security Programs, HWC
ba87	56.00	
sq88	56.00	# Deflated from 1988
sq88y84	47.49	
ba88	56.00	# Deflated from 1989
ba88y84	47.49	
ba89	56.00	# Deflated from 1989
ba89y84	45.62	

SASKRR1: Saskatchewan GIS supplement reduction rate: regular

File	Value	Formula
ba84	1.000	# HWC "Red Book", 1988
ba85	1.000	
ba86	1.000	

ba87	1.000	
sq88	1.000	ba87
sq88y84	1.000	sq88
ba88	1.000	sq88
ba88y84	1.000	ba88
ba89	1.000	ba88
ba89y84	1.000	ba89

SASKRR2: Saskatchewan GIS supplement reduction rate: 1 GIS

File	Value	
ba84	3.000	
ba85	3.000	
ba86	3.000	
ba87	3.000	
sq88	3.000	ba87
sq88y84	3.000	sq88
ba88	3.000	sq88
ba88y84	3.000	ba88
ba89	3.000	ba88
ba89y84	3.000	ba89

Formula
HWC "Red Book", 1988
HWC "Red Book", 1988
HWC "Red Book", 1988

SASKRR3: Saskatchewan GIS supplement reduction rate: SPA

File	Value	
ba84	0.333	0.3333
ba85	0.333	0.3333
ba86	0.333	0.3333
ba87	0.333	0.3333
sq88	0.333	ba87
sq88y84	0.333	sq88
ba88	0.333	sq88
ba88y84	0.333	ba88
ba89	0.333	ba88
ba89y84	0.333	ba89

Formula
HWC "Red Book", 1988
HWC "Red Book", 1988
HWC "Red Book", 1988

2.3.2.5.5 Alberta

ALTAAMIN: Alberta GIS supplement minimum annual benefit

File	Value	
ba84	120.00	
ba85	120.00	
ba86	120.00	
ba87	125.00	
sq88	120.00	
sq88y84	101.77	sq88*DFL
ba88	120.00	
ba88y84	101.77	ba88*DFL
ba89	120.00	ba88
ba89y84	97.76	ba89*DFL

Formula
Inventory of Income Security Programs, HWC
Inventory of Income Security Programs, HWC
Deflated from 1988
Deflated from 1989

ALTASCO: Alberta GIS supplement maximum annual benefit

File	Value	
ba84	1140.00	
ba85	1140.00	
ba86	1140.00	
ba87	1187.00	
sq88	1140.00	
sq88y84	966.77	sq88*DFL
ba88	1140.00	
ba88y84	966.77	ba88*DFL
ba89	1140.00	ba88
ba89y84	928.70	ba89*DFL

Formula
Inventory of Income Security Programs, HWC
Inventory of Income Security Programs, HWC
Deflated from 1988
Deflated from 1989

ALTAWP: Alberta widow's pension maximum annual benefit

File	Value	
ba84	7468.00	
ba85	7468.00	
ba86	7468.00	
ba87	7774.00	
sq88	7468.00	
sq88y84	6333.21	sq88*DFL
ba88	7468.00	
ba88y84	6333.21	ba88*DFL
ba89	7468.00	ba88
ba89y84	6083.78	ba89*DFL

Formula
Inventory of Income Security Programs, HWC
Inventory of Income Security Programs, HWC
Deflated from 1988
Deflated from 1989

2.3.2.5.6 British Columbia

BCS: British Columbia GIS supplement: single pensioners

File	Value	Formula
ba84	466.56	# Inventory of Income Security Programs, HWC
ba85	466.56	# Inventory of Income Security Programs, HWC
ba86	466.56	
ba87	486.00	
sq88	591.60	
sq88y84	501.70	sq88*DFL
ba88	591.60	sq88
ba88y84	501.70	ba88*DFL
ba89	591.60	ba88
ba89y84	481.94	ba89*DFL

BCC: British Columbia GIS supplement: married pensioners

File	Value	Formula
ba84	597.96	# Inventory of Income Security Programs, HWC
ba85	597.96	# Inventory of Income Security Programs, HWC
ba86	597.96	
ba87	622.00	
sq88	723.00	60.25*12
sq88y84	613.14	sq88*DFL
ba88	723.00	sq88
ba88y84	613.14	ba88*DFL
ba89	723.00	ba88
ba89y84	588.99	ba89*DFL

2.3.2.6 Federal Sales Tax Credit

FSTCF: Federal sales tax credit flag

File	Value	Formula
ba84	0	
ba85	0	
ba86	1	# 1986 Income Tax Form
ba87	1	# 1987 Tax Form
sq88	1	# From 1987
sq88y84	1	# Deflated from 1988
ba88	1	# White Paper, June 1987
ba88y84	1	# Deflated from 1988
ba89	1	# From Reform 1988
ba89y84	1	# From Base 1989

FSTCF: Federal sales tax credit amount for filer

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	50.00	# 1986 Income Tax Form
ba87	50.00	# 1987 Tax Form
sq88	50.00	# From 1987
sq88y84	42.40	sq88*DFL
ba88	70.00	# Deflated from 1988
ba88y84	59.36	# White Paper, June 1987
ba89	70.77	# Deflated from 1988
ba89y84	57.65	ba88*DFL
		ba88*CPIM3
		ba89*DFL

FSTCS: Federal sales tax credit amount for spouse

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	50.00	# 1986 Income Tax Form
ba87	50.00	# 1987 Tax Form
sq88	50.00	# From 1987
sq88y84	42.40	sq88*DFL
ba88	70.00	# Deflated from 1988
ba88y84	59.36	# White Paper, June 1987
ba89	70.77	# Deflated from 1988
ba89y84	57.65	# From Reform 1988
		ba88*DFL
		ba88*CPIM3
		ba89*DFL

FSTCC: Federal sales tax credit amount for dependant

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	25.00	# 1986 Income Tax Form
ba87	25.00	# 1987 Tax Form
sq88	25.00	# From 1987
sq88y84	21.20	# Deflated from 1988
ba88	35.00	# White Paper, June 1987
ba88y84	29.68	# Deflated from 1988
ba89	35.39	# From Reform 1988
ba89y84	28.83	# Deflated from Base 1989

FSTCL: Federal sales tax credit reduction level

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	15000.00	# 1986 Income Tax Form
ba87	15000.00	# 1987 Tax Form
sq88	15000.00	# From 1987
sq88y84	12720.69	# Deflated from 1988
ba88	16000.00	# White Paper, June 1987
ba88y84	13568.74	# Deflated from 1988
ba89	16176.00	# From Reform 1988
ba89y84	13177.71	# Deflated from Base 1989

FSTCR: Federal sales tax credit reduction rate

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.05	# 1986 Income Tax Form
ba87	0.05	# 1987 Tax Form
sq88	0.05	# From 1987
sq88y84	0.05	# Deflated from 1988
ba88	0.05	# White Paper, June 1987
ba88y84	0.05	# Deflated from 1988
ba89	0.05	# From Reform 1988
ba89y84	0.05	# From Base 1989

2.3.2.7 Federal Child Tax Credit

CTCFIAG: Child tax credit flag

File	Value	Formula
ba84	1	# 1984 Income Tax Form
ba85	1	# 1985 Income Tax Form
ba86	1	# 1986 Income Tax Form
ba87	1	# 1987 Tax Form
sq88	1	# Budget May 1985
sq88y84	1	# From BASE 1988
ba88	1	# Budget Feb 1988
ba88y84	1	# From 1988
ba89	1	# From 1988
ba89y84	1	# From Base 1989

CTCPC: Child tax credit per child

File	Value	Formula
ba84	367.00	# 1984 Income Tax Form
ba85	384.00	# 1985 Income Tax Form
ba86	454.00	# 1986 Income Tax Form
ba87	489.00	# 1987 Tax Form
sq88	524.00	# Budget May 1985
sq88y84	444.38	# Deflated From BASE 1988
ba88	559.00	# Budget Feb 1988
ba88y84	474.06	# Deflated From 1988
ba89	565.15	# Inflated From 1988
ba89y84	460.40	# Deflated from Base 1989

CTCTD: Family income child tax credit turn down

File	Value	Formula
ba84	26330.00	# 1984 Income Tax Form
ba85	26330.00	# 1985 Income Tax Form
ba86	23500.00	# 1986 Income Tax Form

ba87	23760.00		# 1987 Tax Form
sq88	24020.00		# Budget May 1985
sq88y84	20370.07	sq88*DFL	# Deflated From BASE 1988
ba88	24090.00		# Budget Feb 1988
ba88y84	20429.43	ba88*DFL	# Deflated From 1988
ba89	24354.99	ba88*CPIM3	# Inflated From 1988
ba89y84	19840.69	ba89*DFL	# Deflated from Base 1989

CTCRR: Child tax credit reduction rate

File	Value	Formula
ba84	0.05	# 1984 Income Tax Form
ba85	0.05	# 1985 Income Tax Form
ba86	0.05	# 1986 Income Tax Form
ba87	0.05	# 1987 Tax Form
sq88	0.05	# Budget May 1985
sq88y84	0.05	# Deflated From BASE 1988
ba88	0.05	# Budget Feb 1988
ba88y84	0.05	# Deflated From 1988
ba89	0.05	# Inflated From 1988
ba89y84	0.05	# From Base 1989

CTCIFLAG: Child tax credit social assistance income inclusion flag

File	Value	Formula
ba84	0	# 1984 Income Tax Form
ba85	0	# 1985 Income Tax Form
ba86	1	# 1986 Income Tax Form
ba87	1	# 1987 Tax Form
sq88	1	# Budget May 1985
sq88y84	1	# Deflated From BASE 1988
ba88	1	# Budget Feb 1988
ba88y84	1	# Deflated From 1988
ba89	1	# Inflated From 1988
ba89y84	1	# From Base 1989

2.3.2.8 Other Social Assistance Parameters

SAELDOPT: SA for elderly calculation method

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

SAFLAG: Federal social assistance flag

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	1	
ba89y84	1	

SFAOUT: Proportion of federal social assistance to eliminate

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

2.3.3 Calculation of Total Income

CAPGIR: Capital gains inclusion rate

File	Value	Formula
ba84	0.50000	# 1984 Income Tax Form
ba85	0.50000	# 1985 Income Tax Form
ba86	0.50000	# 1986 Income Tax Form
ba87	0.50000	# 1985 Budget
sq88	0.50000	# From 1987
sq88y84	0.50000	# From 1988
ba88	0.66667	# White Paper, June 1987
ba88y84	0.66667	# White Paper, June 1987
ba89	0.66667	# White Paper, June 1987
ba89y84	0.66667	# White Paper, June 1987

FDGUR: Federal dividend gross-up rate

File	Value	Formula
ba84	1.50000	# 1984 Income Tax Form
ba85	1.50000	# 1985 Income Tax Form
ba86	1.50000	# 1986 Income Tax Form
ba87	1.33333	# 1985 Budget
sq88	1.33333	# From 1987
sq88y84	1.33333	# From 1988
ba88	1.25000	# White Paper, June 1987
ba88y84	1.25000	# White Paper, June 1987
ba89	1.25000	# White Paper, June 1987
ba89y84	1.25000	# White Paper, June 1987

2.3.4 Personal Taxes

2.3.4.1 Deductions from Total Income

2.3.4.1.1 Employment Expense Deduction

EAQET: Employment expense calculation option

File	Value	Formula
ba84	1	# 1984 Income Tax Form
ba85	1	# 1985 Income Tax Form
ba86	1	# 1986 Income Tax Form
ba87	1	# 1987 Tax Form
sq88	1	# From 1987
sq88y84	1	
ba88	2	
ba88y84	2	
ba89	2	# From 1988
ba89y84	2	

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

File	Value	Formula
ba84	1.00	
ba85	1.00	
ba86	1.00	
ba87	1.00	
sq88	1.00	ba87
sq88y84	1.00	sq88
ba88	1.00	
ba88y84	1.00	ba88
ba89	1.00	ba88
ba89y84	1.00	ba89

EAMAX: Maximum employment expense deduction

File	Value	Formula
ba84	500.00	# 1984 Income Tax Form
ba85	500.00	# 1985 Income Tax Form
ba86	500.00	# 1986 Income Tax Form
ba87	500.00	# 1987 Tax Form
sq88	500.00	# From 1987
sq88y84	424.02	sq88*DFL
ba88	0.00	

ba88y84	0.00	
ba89	0.00	# From 1988
ba89y84	0.00	

EAPRP: Employment expenses allowed - percent

File	Value	Formula
ba84	0.20	# 1984 Income Tax Form
ba85	0.20	# 1985 Income Tax Form
ba86	0.20	# 1986 Income Tax Form
ba87	0.20	# 1987 Tax Form
sq88	0.20	# From 1987
sq88y84	0.20	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	# From 1988
ba89y84	0.00	

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

File	Value	Formula
ba84	1.00	
ba85	1.00	
ba86	1.00	
ba87	1.00	
sq88	1.00	
sq88y84	1.00	
ba88	1.00	
ba88y84	1.00	
ba89	1.00	
ba89y84	1.00	

2.3.4.1.2 CPP/QPP Contributions

CPPOPT: CPP/QPP contribution deduction/credit option

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	# 1987 Tax Form
sq88	1	
sq88y84	1	
ba88	2	# White Paper, June 1987
ba88y84	2	# White Paper, June 1987
ba89	2	# White Paper, June 1987
ba89y84	2	# White Paper, June 1987

CPPCTR: CPP/QPP contribution tax credit rate

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.17	# White Paper, June 1987
ba88y84	0.17	# White Paper, June 1987
ba89	0.17	# White Paper, June 1987
ba89y84	0.17	# White Paper, June 1987

CPPXM: CPP/QPP exemptible earnings

File	Value	Formula
ba84	2000.00	# 1984 Income Tax Form
ba85	2300.00	# 1985 Income Tax Form
ba86	2500.00	# 1986 Income Tax Form
ba87	2500.00	# 1987 Tax Form
sq88	2600.00	# Grown from 1987
sq88y84	2204.92	ROUND(sq88/10-50,-2) sq88*DFL # Deflated from 1988
ba88	2600.00	# Grown from 1987
ba88y84	2204.92	ba88*DFL # Deflated from 1988
ba89	2800.00	ROUND(ba89/10-50,-2) # Grown from 1988
ba89y84	2281.01	ba89*DFL # Deflated from Base 1989

YMPER CPP/QPP maximum pensionable earnings

File	Value	Formula
ba84	20800.00	# 1984 Income Tax Form
ba85	23400.00	# 1985 Income Tax Form
ba86	25800.00	# 1986 Income Tax Form
ba87	25900.00	# 1987 Tax Form
sq88	26900.00	# Grown from 1987
sq88y84	22812.44	# Deflated from 1988
ba88	26900.00	# Grown from 1987
ba88y84	22812.44	# Deflated from 1988
ba89	28083.60	# Grown from 1988
ba89y84	22878.18	# Deflated from Base 1989

SECF: CPP/QPP contribution rate on self-employment earnings

File	Value	Formula
ba84	0.036	# 1984 Income Tax Form
ba85	0.036	# 1985 Income Tax Form
ba86	0.036	# 1986 Income Tax Form
ba87	0.036	# 1987 Tax Form
sq88	0.040	# From 1987
sq88y84	0.040	# From 1988
ba88	0.040	# From 1987
ba88y84	0.040	# From 1988
ba89	0.040	# From 1988
ba89y84	0.040	# From Base 1989

WSCF: CPP/QPP contribution rate on employment earnings

File	Value	Formula
ba84	0.0180	# 1984 Income Tax Form
ba85	0.0180	# 1985 Income Tax Form
ba86	0.0180	# 1986 Income Tax Form
ba87	0.0180	# 1987 Tax Form
sq88	0.0200	# From 1987
sq88y84	0.0200	# From 1988
ba88	0.0200	# From 1987
ba88y84	0.0200	# From 1988
ba89	0.0200	# From 1988
ba89y84	0.0200	# From Base 1989

Ratio SECF/WSCF

File	Value	Formula
ba84	2.00	# 1984 Income Tax Form
ba85	2.00	# 1985 Income Tax Form
ba86	2.00	# 1986 Income Tax Form
ba87	2.00	# 1987 Tax Form
sq88	2.00	# From 1987
sq88y84	2.00	# From 1988
ba88	2.00	# From 1987
ba88y84	2.00	# From 1988
ba89	2.00	# From 1988
ba89y84	2.00	# From Base 1989

2.3.4.1.3 UI Contributions

UIOPT: UI contributions deduction/tax credit option

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	2	# White Paper, June 1987
ba88y84	2	# White Paper, June 1987
ba89	2	# White Paper, June 1987
ba89y84	2	# White Paper, June 1987

MNWL: Floor on weekly earnings subject to UI contribution

File	Value	Formula
ba84	85.00	# UI Statistics, STC 73-001
ba85	92.00	# UI Statistics, STC 73-001
ba86	101.00	

ba87	110.00		# Calculated
sq88	112.00	sq88/5	# Grown from 1987
sq88y84	94.98	sq88*DFL	# Deflated from 1988
ba88	112.00	sq88	# Grown from 1987
ba88y84	94.98	ba88*DFL	# Deflated from 1988
ba89	118.00	ba89/5	
ba89y84	96.13	ba89*DFL	# Deflated from Base 1989

MXWEL: Ceiling on weekly earnings subject to UI contribution

File	Value	Formula
ba84	425.00	# UI Statistics, STC 73-001
ba85	460.00	# UI Statistics, STC 73-001
ba86	505.00	
ba87	540.00	# Calculated
sq88	560.00	ROUND(ba87*WAGE+5,-1) # Grown from 1987
sq88y84	474.91	sq88*DFL # Deflated from 1988
ba88	560.00	sq88 # Grown from 1987
ba88y84	474.91	ba88*DFL # Deflated from 1988
ba89	590.00	ROUND(ba88*WAGE+5,-1) # Grown from 1987
ba89y84	480.64	ba89*DFL # Deflated from Base 1989

UIPF: UI contribution rate on earnings

File	Value	Formula
ba84	0.0230	# UI Statistics, STC 73-001
ba85	0.0235	# UI Statistics, STC 73-001
ba86	0.0235	# From 1986
ba87	0.0235	# From 1986
sq88	0.0235	ba87 # From 1986
sq88y84	0.0235	sq88 # From 1986
ba88	0.0235	sq88 # From 1986
ba88y84	0.0235	ba88 # From 1986
ba89	0.0235	ba88 # From 1986
ba89y84	0.0235	ba89 # From Base 1989

UICTR: UI contribution tax credit rate

File	Value	Formula
ba84	0.0000	
ba85	0.0000	
ba86	0.0000	
ba87	0.0000	
sq88	0.0000	
sq88y84	0.0000	
ba88	0.1700	# White Paper, June 1987
ba88y84	0.1700	ba88 # White Paper, June 1987
ba89	0.1700	ba88 # White Paper, June 1987
ba89y84	0.1700	ba89 # White Paper, June 1987

2.3.4.1.4 Child Care Expense Deduction

CCEROPT: Child care expense deduction recipient

File	Value	Formula
ba84	2	# 1984 Income Tax Form
ba85	2	# 1985 Income Tax Form
ba86	2	# 1986 Income Tax Form
ba87	2	# 1987 Income Tax Form
sq88	2	# From 1987
sq88y84	2	# From 1987
ba88	2	# From 1987
ba88y84	2	# From 1987
ba89	2	# From 1987
ba89y84	2	# From 1987

CCEOPT: Child care expense deduction/tax credit option

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	1	
ba88y84	1	
ba89	2	
ba89y84	1	

CCETR: Child care expense tax credit rate

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

2.3.4.1.5 Tuition Deduction

TUITOPT: Tuition deduction/tax credit option

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	2	# White Paper, June 1987
ba88y84	2	# White Paper, June 1987
ba89	2	# White Paper, June 1987
ba89y84	2	# White Paper, June 1987

TUTCR: Tuition tax credit rate

File	Value	Formula
ba84	0.000	
ba85	0.000	
ba86	0.000	
ba87	0.000	
sq88	0.000	
sq88y84	0.000	
ba88	0.170	# White Paper, June 1987
ba88y84	0.170	ba88 # White Paper, June 1987
ba89	0.170	ba88 # White Paper, June 1987
ba89y84	0.170	ba89 # White Paper, June 1987

2.3.4.2 Personal Exemptions

PEROPT: Personal exemption/tax credits option

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	2	# White Paper, June 1987
ba88y84	2	# White Paper, June 1987
ba89	2	# White Paper, June 1987
ba89y84	2	# White Paper, June 1987

2.3.4.2.1 Basic Exemption/Tax Credit

BTC: Basic personal tax credit

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	1020.00	# White Paper, June 1987
ba88y84	865.01	ba88*DFL # Deflated from Reform 1988
ba89	1031.22	ba88*CPIM3 # Inflated from Reform 1988
ba89y84	840.08	ba89*DFL # Deflated from Base 1989

BXM: Basic personal exemption

File	Value	Formula
ba84	3960.00	# 1984 Income Tax Form
ba85	4140.00	# 1985 Income Tax Form
ba86	4180.00	# 1986 Income Tax Form
ba87	4220.00	# 1987 Tax Form
sq88	4270.00	# White Paper, June 1987
sq88y84	3621.16	# Deflated from 1988
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

sq88*DFL

2.3.4.2.2 Age Exemption/Tax Credit

AOPT: Age exemption/tax credit option

File	Value	Formula
ba84	1	
ba85	1	
ba86	1	
ba87	1	
sq88	1	
sq88y84	1	
ba88	2	# White Paper, June 1987
ba88y84	2	# White Paper, June 1987
ba89	2	# White Paper, June 1987
ba89y84	2	# White Paper, June 1987

ATC: Age tax credit amount

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	550.00	# White Paper, June 1987
ba88y84	466.43	# Deflated from Reform 1988
ba89	556.05	# Inflated from Reform 1988
ba89y84	452.98	# Deflated from Base 1989

ba88*DFL
ba88*CPIM3
ba89*DFL

AXM: Age exemption

File	Value	Formula
ba84	2480.00	# 1984 Income Tax Form
ba85	2590.00	# 1985 Income Tax Form
ba86	2610.00	# 1986 Income Tax Form
ba87	2640.00	# 1987 Tax Form
sq88	2670.00	# White Paper, June 1987
sq88y84	2264.28	# Deflated from 1988
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

sq88*DFL

2.3.4.2.3 Married Exemption / Spouse Tax Credit

MXM: Married exemption

File	Value	Formula
ba84	3470.00	# 1984 Income Tax Form
ba85	3630.00	# 1985 Income Tax Form
ba86	3660.00	# 1986 Income Tax Form
ba87	3700.00	# 1987 Tax Form
sq88	3740.00	# White Paper, June 1987
sq88y84	3171.69	# Deflated from 1988
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

sq88*DFL

MXMT: Married exemption tumdown level

File	Value	Formula
ba84	490.00	# 1984 Income Tax Form
ba85	510.00	# 1985 Income Tax Form
ba86	520.00	# 1986 Income Tax Form
ba87	520.00	# 1987 Tax Form
sq88	530.00	# White Paper, June 1987
sq88y84	449.46	# Deflated from 1988
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

ROUND(ba87*CPIM3,-1)
sq88*DFL

MXMR: Married exemption reduction rate

File	Value	Formula
ba84	1.00	# 1984 Income Tax Form
ba85	1.00	# 1985 Income Tax Form
ba86	1.00	# 1986 Income Tax Form
ba87	1.00	# 1987 Tax Form
sq88	1.00	# White Paper, June 1987
sq88y84	1.00	# Deflated from 1988
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

ba86
sq88

STC: Spouse or equivalent tax credit

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	850.00	# White Paper, June 1987
ba88y84	720.84	# Deflated from Reform 1988
ba89	859.35	# Inflated from Reform 1988
ba89y84	700.07	# Deflated from Base 1989

ba88*DFL
ba88*CPIM3
ba89*DFL

STCT: Spouse tax credit tumdown level

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	500.00	# White Paper, June 1987
ba88y84	424.02	# Deflated from Reform 1988
ba89	505.50	# Inflated from Reform 1988
ba89y84	411.80	# Deflated from Base 1989

ba88*DFL
ba88*CPIM3
ba89*DFL

STCR: Spouse tax credit rate

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.17	# White Paper, June 1987
ba88y84	0.17	# White Paper, June 1987
ba89	0.17	# White Paper, June 1987
ba89y84	0.17	# White Paper, June 1987

ba88
ba88
ba89

2.3.4.2.4 Married Equivalent Exemption/Spouse Equivalent Tax Credit

EMXM: Married equivalent exemption

File	Value	Formula
ba84	3470.00	# 1984 Income Tax Form
ba85	3630.00	# 1985 Income Tax Form
ba86	3660.00	# 1986 Income Tax Form

ba87	3700.00		# 1987 Tax Form
sq88	3740.00		# White Paper, June 1987
sq88y84	3171.69	sq88*DFL	# Deflated from 1988
ba88	0.00		
ba88y84	0.00		
ba89	0.00		
ba89y84	0.00		

ESTC: Spouse equivalent tax credit

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	850.00	ba88*DFL # White Paper, June 1987
ba88y84	720.84	# Deflated from Reform 1988
ba89	859.35	ba88*CPIM3 # Inflated from Reform 1988
ba89y84	700.07	ba89*DFL # Deflated from Base 1989

2.3.4.2.5 Exemption/Tax Credit for Wholly Dependent Children Aged 18+

OCXM: Exemption for wholly dependent child 18+

File	Value	Formula
ba84	1360.00	# 1984 Income Tax Form
ba85	1420.00	# 1985 Income Tax Form
ba86	1420.00	# 1986 Income Tax Form
ba87	1200.00	# 1987 Tax Form
sq88	1000.00	# White Paper, June 1987
sq88y84	848.05	# Deflated from 1988
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

OCXMT: Exemption turnaround for child 18+

File	Value	Formula
ba84	2600.00	# 1984 Income Tax Form
ba85	2720.00	# 1985 Income Tax Form
ba86	1340.00	# 1986 Income Tax Form
ba87	240.00	# 1987 Tax Form
sq88	670.00	# White Paper, June 1987
sq88y84	568.19	# Deflated from 1988
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

OCXMR: Exemption reduction rate for child 18+

File	Value	Formula
ba84	1.00	# 1984 Income Tax Form
ba85	1.00	# 1985 Income Tax Form
ba86	0.50	# 1986 Income Tax Form
ba87	0.50	# 1987 Tax Form
sq88	0.50	# White Paper, June 1987
sq88y84	0.50	# From 1988
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

2.3.4.2.6 Exemption/Tax Credit for Wholly Dependent Children Aged 17 and Under

YCTC: Young child tax credit

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	65.00	# White Paper, June 1987

ba88y84	55.12	ba88*DFL	# Deflated from Reform 1988
ba89	65.72	ba88*CPIM3	# Inflated from Reform 1988
ba89y84	55.53	ba89*DFL	# Deflated from Base 1989

YCTCT: Young child tax credit turndown level

File	Value		Formula
ba84	0.00		
ba85	0.00		
ba86	0.00		
ba87	0.00		
sq88	0.00		
sq88y84	0.00		
ba88	500.00		# White Paper, June 1987
ba88y84	424.02	ba88*DFL	# Deflated from Reform 1988
ba89	505.50	ba88*CPIM3	# Inflated from Reform 1988
ba89y84	411.80	ba89*DFL	# Deflated from Base 1989

YCTCR: Young child tax credit rate

File	Value		Formula
ba84	0.000		
ba85	0.000		
ba86	0.000		
ba87	0.000		
sq88	0.000		
sq88y84	0.000		
ba88	0.170		# White Paper, June 1987
ba88y84	0.170	ba88	# Deflated from Reform 1988
ba89	0.170	ba88	# Inflated from Reform 1988
ba89y84	0.170	ba89	# From Base 1989

YCXM: Exemption for wholly dependent child 0-17

File	Value		Formula
ba84	710.00		# 1984 Income Tax Form
ba85	710.00		# 1985 Income Tax Form
ba86	710.00		# 1986 Income Tax Form
ba87	560.00		# 1987 Tax Form
sq88	470.00		# White Paper, June 1987
sq88y84	398.58	sq88*DFL	# Deflated from 1988
ba88	0.00		
ba88y84	0.00		
ba89	0.00		
ba89y84	0.00		

YCXMT: Exemption turndown for child 0-17

File	Value		Formula
ba84	2540.00		# 1984 Income Tax Form
ba85	2720.00		# 1985 Income Tax Form
ba86	2760.00		# 1986 Income Tax Form
ba87	3100.00		# 1987 Tax Form
sq88	3330.00	sq88-sq88/sq88	# White Paper, June 1987
sq88y84	2823.99	sq88*DFL	# From 1988
ba88	0.00		
ba88y84	0.00		
ba89	0.00		
ba89y84	0.00		

YCXMR: Exemption reduction rate for child 0-17

File	Value		Formula
ba84	0.500		# 1984 Income Tax Form
ba85	0.500		# 1985 Income Tax Form
ba86	0.500		# 1986 Income Tax Form
ba87	0.500		# 1987 Tax Form
sq88	0.500	ba87	# White Paper, June 1987
sq88y84	0.500	sq88	# From 1988
ba88	0.000		
ba88y84	0.000		
ba89	0.000		
ba89y84	0.000		

2.3.4.3 Other Deductions from Net Income

2.3.4.3.1 Capital Gains Deduction

CAPGFLAG: Capital gains deduction flag

File	Value	Formula
ba84	0	
ba85	1	# 1985 Income Tax Form
ba86	1	# 1986 Income Tax Form
ba87	1	# 1985 Budget
sq88	1	# 1985 Budget
sq88y84	1	# From 1988
ba88	1	# White Paper, June 1987
ba88y84	1	# Deflated from Reform 1988
ba89	1	# White Paper, June 1987
ba89y84	1	# Deflated from Base 1989

CAPGAL: Capital gains deduction annual limit

File	Value	Formula
ba84	0.00	
ba85	20000.00	# 1985 Income Tax Form
ba86	50000.00	# 1986 Income Tax Form
ba87	100000.00	# 1985 Budget
sq88	200000.00	# 1985 Budget
sq88y84	169609.20	# Deflated From 1988
ba88	100000.00	# White Paper, June 1987
ba88y84	84804.63	# Deflated from Reform 1988
ba89	100000.00	# White Paper, June 1987
ba89y84	81464.58	# Deflated from Base 1989

2.3.4.3.2 Interest and Dividend Income Deduction

YINDL: Maximum interest and dividend income deduction

File	Value	Formula
ba84	1000.00	# 1984 Income Tax Form
ba85	1000.00	# 1985 Income Tax Form
ba86	1000.00	# 1986 Income Tax Form
ba87	1000.00	# 1987 Tax Form
sq88	1000.00	# From 1987
sq88y84	848.05	# Deflated From 1988
ba88	0.00	# White Paper, June 1987
ba88y84	0.00	
ba89	0.00	# From Reform 1988
ba89y84	0.00	

CGIFLAG: Capital Gains Inclusion in Interest Income Deduction

File	Value	Formula
ba84	1	
ba85	1	
ba86	0	
ba87	0	
sq88	0	
sq88y84	0	
ba88	0	
ba88y84	0	
ba89	0	
ba89y84	0	

2.3.4.3.3 Pension Income Deduction/Tax Credit

YPNOPT: Pension income deduction/tax credit option

File	Value	Formula
ba84	1	# 1984 Income Tax Form
ba85	1	# 1985 Income Tax Form
ba86	1	# 1986 Income Tax Form
ba87	1	# 1987 Tax Form
sq88	1	# From 1987
sq88y84	1	# From 1988
ba88	2	# White Paper, June 1987

ba88y84 2
ba89 2
ba89y84 2

From Reform 1988

YPNDL: Maximum pension income deduction

File	Value	Formula
ba84	1000.00	# 1984 Income Tax Form
ba85	1000.00	# 1985 Income Tax Form
ba86	1000.00	# 1986 Income Tax Form
ba87	1000.00	# 1987 Tax Form
sq88	1000.00	# From 1987
sq88y84	848.05	# Deflated From 1988
ba88	0.00	# White Paper, June 1987
ba88y84	0.00	
ba89	0.00	# From Reform 1988
ba89y84	0.00	

YPNTL: Maximum pension income tax credit

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	1000.00	# White Paper, June 1987
ba88y84	848.05	# Deflated from 1988
ba89	1000.00	# From Reform 1988
ba89y84	814.65	# Deflated from Base 1989

YPNTR: Pension income tax credit rate

File	Value	Formula
ba84	0.000	
ba85	0.000	
ba86	0.000	
ba87	0.000	
sq88	0.000	
sq88y84	0.000	
ba88	0.170	# White Paper, June 1987
ba88y84	0.170	# Deflated from Reform 1988
ba89	0.170	# Inflated from Reform 1988
ba89y84	0.170	# From Base 1989

2.3.4.3.4 Medical Expense Deduction/Tax Credit

MDCROPT: Medical and charitable deduction/tax credit

File	Value	Formula
ba84	1.00	
ba85	1.00	
ba86	1.00	
ba87	1.00	
sq88	1.00	
sq88y84	1.00	
ba88	2.00	# White Paper, June 1987
ba88y84	2.00	# White Paper, June 1987
ba89	2.00	# White Paper, June 1987
ba89y84	2.00	# White Paper, June 1987

MEDTCR: Medical expense tax credit rate

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.17	# White Paper, June 1987
ba88y84	0.17	# White Paper, June 1987
ba89	0.17	# White Paper, June 1987
ba89y84	0.17	# White Paper, June 1987

2.3.4.3.5 Charitable Donation Deduction / Tax Credit

STDED: Standard deduction from net income

File	Value	Formula
ba84	0.00	# 1984 Income Tax Form
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

CHATL1: Charitable donations tax credit level 1

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	250.00	# White Paper, June 1987
ba88y84	212.01	# Deflated from Reform 1988
ba89	252.75	# Grown from Reform 1988
ba89y84	205.90	# Deflated from Base 1989

ba88*DFL
ba88*CPIM3
ba89*DFL

CHATR1: Charitable donations tax credit rate 1

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.17	# White Paper, June 1987
ba88y84	0.17	# White Paper, June 1987
ba89	0.17	# White Paper, June 1987
ba89y84	0.17	# White Paper, June 1987

ba88
ba88
ba89

CHATR2: Charitable donations tax credit rate 2

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.29	# White Paper, June 1987
ba88y84	0.29	# White Paper, June 1987
ba89	0.29	# White Paper, June 1987
ba89y84	0.29	# White Paper, June 1987

ba88
ba88
ba89

2.3.4.3.6 Disability Deduction / Tax Credit

DISOPT: Disability deduction/tax credit option

File	Value	Formula
ba84	1	# 1984 Income Tax Form
ba85	1	# 1985 Income Tax Form
ba86	1	# 1986 Income Tax Form
ba87	1	# 1987 Tax Form
sq88	1	# From 1987
sq88y84	1	# From 1988
ba88	2	# White Paper, June 1987
ba88y84	2	# From Reform 1988
ba89	2	# From Reform 1988
ba89y84	2	# From Base 1989

MAXDTC: Maximum disability tax credit

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	550.00	# White Paper, June 1987
ba88y84	466.43	# Deflated from Reform 1988
ba89	556.05	# Grown from Reform 1988
ba89y84	452.98	# Deflated from Base 1989

MAXDX: Maximum disability deduction

File	Value	Formula
ba84	2480.00	# 1984 Income Tax Form
ba85	2590.00	# 1985 Income Tax Form
ba86	2860.00	# 1986 Income Tax Form
ba87	2890.00	# 1987 Tax Form
sq88	2920.00	# From 1987
sq88y84	2476.30	# Deflated From 1988
ba88	0.00	# White Paper, June 1987
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	# From Reform 1988

2.3.4.3.7 Education Deduction / Tax Credit

EDUCOPT: Education deduction/tax credit option

File	Value	Formula
ba84	1	# 1984 Income Tax Form
ba85	1	# 1985 Income Tax Form
ba86	1	# 1986 Income Tax Form
ba87	1	# 1987 Tax Form
sq88	1	# From 1987
sq88y84	1	# From 1988
ba88	2	# White Paper, June 1987
ba88y84	2	# From Reform 1988
ba89	2	# From Reform 1988
ba89y84	2	# From Base 1989

EDTXPM: Education tax credit per month

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	10.00	# White Paper, June 1987
ba88y84	8.48	# Deflated from Reform 1988
ba89	10.11	# Grown from Reform 1988
ba89y84	8.24	# From Base 1989

MAXET: Maximum on transfer of education and tuition tax credit

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	600.00	# White Paper, June 1987
ba88y84	508.83	# Deflated from Reform 1988
ba89	606.60	# Grown from Reform 1988
ba89y84	494.16	# Deflated from Base 1989

2.3.4.3.8 UI Benefits Repayment Deduction

UIBRA: UI benefit recovery base amount

File	Value	Formula
------	-------	---------

ba84	33150.00		# 1984 Income Tax Form
ba85	35880.00		# 1985 Income Tax Form
ba86	38610.00		# 1986 Income Tax Form
ba87	41340.00		# 1987 Tax Form
sq88	43680.00	sq88*52*1.5	# Based on Max. Insurable Earnings
sq88y84	37042.66	sq88*DFL	# Deflated from 1988
ba88	43680.00	sq88	# From Base 1988
ba88y84	37042.66	ba88*DFL	# Deflated from Reform 1988
ba89	46020.00	ba89*52*1.5	# Based on Max. Insurable Earnings
ba89y84	37490.00	ba89*DFL	# Deflated from Base 1989

UIBRP: UI benefit recovery portion

File	Value		Formula
ba84	0.30	0.3	# 1984 Income Tax Form
ba85	0.30	0.3	# 1985 Income Tax Form
ba86	0.30	0.3	# 1986 Income Tax Form
ba87	0.30	0.3	# 1987 Tax Form
sq88	0.30	ba87	# From 1987
sq88y84	0.30	sq88	# From 1987
ba88	0.30	sq88	# From Base 1988
ba88y84	0.30	ba88	# From Reform 1988
ba89	0.30	ba88	# From 1987
ba89y84	0.30	ba89	# From Reform 1988

2.3.4.3.9 Tax Credit Transfers

TAXCRT: Tax credit transfer turndown level

File	Value		Formula
ba84	0.00		
ba85	0.00		
ba86	0.00		
ba87	0.00		
sq88	0.00		
sq88y84	0.00		
ba88	6000.00		# White Paper, June 1987
ba88y84	5088.28	ba88*DFL	# Deflated from Reform 1988
ba89	6066.00	ba88*CPIM3	# Inflated from Reform 1988
ba89y84	4941.64	ba89*DFL	# Deflated from Base 1989

TAXCRR: Tax credit transfer reduction rate

File	Value		Formula
ba84	0.000		
ba85	0.000		
ba86	0.000		
ba87	0.000		
sq88	0.000		
sq88y84	0.000		
ba88	0.170		# White Paper, June 1987
ba88y84	0.170	ba88	# White Paper, June 1987
ba89	0.170	ba88	# From Reform 1988
ba89y84	0.170	ba89	# White Paper, June 1987

2.3.4.4 Federal Taxes

2.3.4.4.1 Basic Federal Tax

FTX: Federal tax table

File	Value		Formula
ba84	10		# 1984 Income Tax Form
ba85	10		# 1985 Income Tax Form
ba86	10		# 1986 Income Tax Form
ba87	10		# 1987 Tax Form and Calculated
sq88	10		# Inflated From 1987
sq88y84	10		# Deflated from 1988
ba88	3		# White Paper, June 1987
ba88y84	3		# Deflated from Reform 1988
ba89	3		# Inflated from Reform 1988
ba89y84	3		# Deflated from Base 1989

FTX (1)					
ba84	0.00	0.00	0.06		
ba85	0.00	0.00	0.06		
ba86	0.00	0.00	0.06		
ba87	0.00	0.00	0.06		
sq88	0.00	0.00	0.06		
sq88y84	0.00	0.00	0.06		
ba88	0.00	0.00	0.17		
ba88y84	0.00	0.00	0.17		
ba89	0.00	0.00	0.17		
ba89y84	0.00	0.00	0.17		
FTX (2)					
ba84	1238.00	74.00	0.16		
ba85	1295.00	78.00	0.16		
ba86	1305.00	78.00	0.16		
ba87	1320.00	79.00	0.16		
sq88	1338.22	80.09	0.16	ba87*CPIM3	ba87*CPIM3
sq88y84	1134.88	67.92	0.16	sq88*DFL	sq88*DFL
ba88	27500.00	4675.00	0.26		
ba88y84	23321.27	3964.62	0.26	ba88*DFL	ba88*DFL
ba89	27802.50	4726.43	0.26	ba88*CPIM3	ba88*CPIM3
ba89y84	22649.19	3850.36	0.26	ba89*DFL	ba89*DFL
FTX (3)					
ba84	2476.00	272.00	0.17		
ba85	2590.00	285.00	0.17		
ba86	2611.00	287.00	0.17		
ba87	2639.00	290.00	0.17		
sq88	2675.44	294.00	0.17	ba87*CPIM3	ba87*CPIM3
sq88y84	2268.89	249.33	0.17	sq88*DFL	sq88*DFL
ba88	55000.00	11825.00	0.29		
ba88y84	46642.54	10028.14	0.29	ba88*DFL	ba88*DFL
ba89	55605.00	11955.07	0.29	ba88*CPIM3	ba88*CPIM3
ba89y84	45298.38	9739.15	0.29	ba89*DFL	ba89*DFL
FTX (4)					
ba84	4952.00	693.00	0.18		
ba85	5180.00	725.00	0.18		
ba86	5221.00	731.00	0.18		
ba87	5279.00	739.00	0.18		
sq88	5351.89	749.20	0.18	ba87*CPIM3	ba87*CPIM3
sq88y84	4538.65	635.36	0.18	sq88*DFL	sq88*DFL
FTX (5)					
ba84	7428.00	1139.00	0.19		
ba85	7770.00	1191.00	0.19		
ba86	7832.00	1201.00	0.19		
ba87	7918.00	1214.00	0.19		
sq88	8027.32	1230.76	0.19	ba87*CPIM3	ba87*CPIM3
sq88y84	6807.54	1043.74	0.19	sq88*DFL	sq88*DFL
FTX (6)					
ba84	12380.00	2080.00	0.20		
ba85	12950.00	2176.00	0.20		
ba86	13054.00	2193.00	0.20		
ba87	13197.00	2217.00	0.20		
sq88	13379.20	2247.61	0.20	ba87*CPIM3	ba87*CPIM3
sq88y84	11346.18	1906.08	0.20	sq88*DFL	sq88*DFL
FTX (7)					
ba84	17332.00	3070.00	0.23		
ba85	18130.00	3212.00	0.23		
ba86	18275.00	3237.00	0.23		
ba87	18476.00	3273.00	0.23		
sq88	18731.09	3318.19	0.23	ba87*CPIM3	ba87*CPIM3
sq88y84	15884.83	2813.98	0.23	sq88*DFL	sq88*DFL
FTX (8)					
ba84	22284.00	4209.00	0.25		
ba85	23310.00	4403.00	0.25		
ba86	23496.00	4438.00	0.25		
ba87	23755.00	4487.00	0.25		
sq88	24082.97	4548.95	0.25	ba87*CPIM3	ba87*CPIM3
sq88y84	20423.47	3857.72	0.25	sq88*DFL	sq88*DFL
FTX (9)					
ba84	34664.00	7304.00	0.30		
ba85	36260.00	7641.00	0.30		
ba86	36550.00	7702.00	0.30		
ba87	36952.00	7786.00	0.30		
sq88	37462.18	7893.50	0.30	ba87*CPIM3	ba87*CPIM3
sq88y84	31769.66	6694.05	0.30	sq88*DFL	sq88*DFL

FTX (10)					
ba84	59424.00	14732.00	0.34		
ba85	62160.00	15411.00	0.34		
ba86	62657.00	15534.00	0.34		
ba87	63347.00	15705.00	0.34		
sq88	64221.60	15921.83	0.34	ba87*CPIM3	ba87*CPIM3
sq88y84	54462.89	13502.45	0.34	sq88*DFL	sq88*DFL

0.34

FDTCR: Federal dividend tax credit rate

File	Value		Formula
ba84	0.22667		# 1984 Income Tax Form
ba85	0.22667		# 1985 Income Tax Form
ba86	0.22667		# 1986 Income Tax Form
ba87	0.16667		# Budget Feb 1986
sq88	0.16667		# From 1987
sq88y84	0.16667	sq88	# From 1988
ba88	0.13333		# White Paper, June 1987
ba88y84	0.13333	ba88	# From Reform 1988
ba89	0.13333	ba88	# White Paper, June 1987
ba89y84	0.13333	ba89	# From Base 1989

2.3.4.4.2 Federal Surtax

FSURL1: Federal surtax level 1

File	Value		Formula
ba84	0.00		
ba85	6000.00		# 1985 Income Tax Form
ba86	0.00		# 1986 Income Tax Form
ba87	0.00		# 1987 Tax Form
sq88	0.00		# From 1987
sq88y84	0.00		# From 1988
ba88	0.00		# From 1988
ba88y84	0.00		# From 1988
ba89	0.00		# From 1988
ba89y84	0.00		# From Base 1989

FSURR1: Federal surtax rate 1

File	Value		Formula
ba84	0.000		
ba85	0.025		
ba86	0.015		# 1985 Income Tax Form
ba87	0.030		# 1986 Income Tax Form
sq88	0.030		# 1987 Tax Form
sq88y84	0.030	sq88	# From 1987
ba88	0.030		# From 1988
ba88y84	0.030		# From 1988
ba89	0.030	ba88	# From 1988
ba89y84	0.030		# From Base 1989

FSURL2: Federal surtax level 2

File	Value		Formula
ba84	0.00		
ba85	15000.00		# 1985 Income Tax Form
ba86	6000.00		# 1986 Income Tax Form
ba87	0.00		# 1987 Tax Form
sq88	0.00		# From 1987
sq88y84	0.00		# From 1988
ba88	0.00		# From 1988
ba88y84	0.00		# From 1988
ba89	0.00		# From 1988
ba89y84	0.00		# From Base 1989

FSURR2: Federal surtax rate 2

File	Value		Formula
ba84	0.000		
ba85	0.025		# 1985 Income Tax Form
ba86	0.050		# 1986 Income Tax Form
ba87	0.000		# 1987 Tax Form
sq88	0.000		# From 1987
sq88y84	0.000		# From 1988
ba88	0.000		# From 1988
ba88y84	0.000		# From 1988
ba89	0.000		# From 1988
ba89y84	0.000		# From Base 1989

FSURR3: Federal surtax level 3

File	Value	Formula
ba84	0.00	
ba85	0.00	# 1985 Income Tax Form
ba86	15000.00	# 1986 Income Tax Form
ba87	0.00	# 1987 Tax Form
sq88	0.00	# From 1987
sq88y84	0.00	# From 1988
ba88	0.00	# From 1988
ba88y84	0.00	# From 1988
ba89	0.00	# From 1988
ba89y84	0.00	# From Base 1989

FSURR3: Federal surtax rate 3

File	Value	Formula
ba84	0.000	
ba85	0.000	# 1985 Income Tax Form
ba86	0.050	# 1986 Income Tax Form
ba87	0.000	# 1987 Tax Form
sq88	0.000	# From 1987
sq88y84	0.000	# From 1988
ba88	0.000	# From 1988
ba88y84	0.000	# From 1988
ba89	0.000	# From 1988
ba89y84	0.000	# From Base 1989

2.3.4.4.3 Federal Tax Reduction

MXFTR: Maximum federal tax reduction

File	Value	Formula
ba84	200.00	# 1984 Income Tax Form
ba85	100.00	# 1985 Income Tax Form
ba86	0.00	# 1986 Income Tax Form
ba87	0.00	# 1987 Tax Form
sq88	0.00	# From 1987
sq88y84	0.00	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	# From 1987
ba89y84	0.00	

FTRRL: Federal tax reduction reduction level

File	Value	Formula
ba84	6000.00	# 1984 Income Tax Form
ba85	6000.00	# 1985 Income Tax Form
ba86	0.00	# 1986 Income Tax Form
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

FTRRR: Federal tax reduction reduction rate

File	Value	Formula
ba84	0.100	# 1984 Income Tax Form
ba85	0.100	# 1985 Income Tax Form
ba86	0.000	# 1986 Income Tax Form
ba87	0.000	
sq88	0.000	
sq88y84	0.000	
ba88	0.000	
ba88y84	0.000	
ba89	0.000	
ba89y84	0.000	

2.3.4.4.4 Federal Alternate Minimum Tax

AMTEX: Alternate minimum tax: exemption level

File	Value	Formula

ba84	0.00
ba85	0.00
ba86	40000.00
ba87	40000.00
sq88	40000.00
sq88y84	33921.85
ba88	40000.00
ba88y84	33921.85
ba89	40000.00
ba89y84	32585.83

sq88*DFL
sq88
ba88*DFL
ba88
ba89*DFL

1986 T691
1987 Tax Form
From 1987
Deflated from 1988
From 1987
Deflated from 1988
From 1987
Deflated from Base 1989

AMTTX: Alternate minimum tax rate

File	Value
ba84	0.00
ba85	0.00
ba86	0.17
ba87	0.17
sq88	0.17
sq88y84	0.17
ba88	0.17
ba88y84	0.17
ba89	0.17
ba89y84	0.17

ba87
sq88
sq88
ba88
ba88
ba89

Formula

1986 T691
1987 Tax Form
From 1987
From Reform 1988

2.3.4.4.5 Quebec Tax Abatement

QTAP: Quebec tax abatement proportion of basic federal tax

File	Value
ba84	0.165
ba85	0.165
ba86	0.165
ba87	0.165
sq88	0.165
sq88y84	0.165
ba88	0.165
ba88y84	0.165
ba89	0.165
ba89y84	0.165

ba87
sq88
sq88
ba88
ba88
ba89

Formula

1984 Income Tax Form
1985 Income Tax Form
1986 Income Tax Form
1987 Tax Form

2.3.4.5 Provincial Taxes

2.3.4.5.1 Newfoundland

NPTE: Newfoundland provincial tax fraction

File	Value
ba84	0.600
ba85	0.600
ba86	0.600
ba87	0.600
sq88	0.600
sq88y84	0.600
ba88	0.600
ba88y84	0.600
ba89	0.600
ba89y84	0.600

0.6
0.6
0.6
0.6
ba87
sq88
sq88
ba88
ba88
ba89

Formula

1984 Income Tax Form
1985 Income Tax Form
1986 Income Tax Form
1987 Tax Form
From 1987
From 1988
From 1987
From 1988
From Reform 1988
From Base 1989

2.3.4.5.2 Prince Edward Island

PPTF: P.E.I. provincial tax fraction

File	Value
ba84	0.525
ba85	0.525
ba86	0.525
ba87	0.550
sq88	0.550
sq88y84	0.550
ba88	0.550
ba88y84	0.550
ba89	0.550
ba89y84	0.550

ba87
sq88
sq88
ba88
ba88
ba89

Formula

1984 Income Tax Form
1985 Income Tax Form
1986 Income Tax Form
1987 Tax Form
From 1987
From 1988
From 1987
From 1988
From Reform 1988
From Base 1989

2.3.4.5.3 Nova Scotia

NPSTF: Nova Scotia provincial tax fraction

File	Value	Formula
ba84	0.565	# 1984 Income Tax Form
ba85	0.565	# 1985 Income Tax Form
ba86	0.565	# 1986 Income Tax Form
ba87	0.565	# 1987 Tax Form
sq88	0.565	# From 1987
sq88y84	0.565	# From 1988
ba88	0.565	# From 1987
ba88y84	0.565	# From 1988
ba89	0.565	# From Reform 1988
ba89y84	0.565	# From Base 1989

2.3.4.5.4 New Brunswick

BPTF: New Brunswick provincial tax fraction

File	Value	Formula
ba84	0.58	# 1984 Income Tax Form
ba85	0.58	# 1985 Income Tax Form
ba86	0.58	# 1986 Income Tax Form
ba87	0.58	# 1987 Tax Form
sq88	0.58	# From 1987
sq88y84	0.58	# From 1988
ba88	0.58	# From 1987
ba88y84	0.58	# From 1988
ba89	0.58	# From Reform 1988
ba89y84	0.58	# From Base 1989

2.3.4.5.5 Quebec

QCAPGR: Quebec capital gains inclusion rate

File	Value	Formula
ba84	0.50000	# 1984 Quebec Prov. Tax Form
ba85	0.50000	# 1985 Quebec Prov. Tax Form
ba86	0.50000	# 1986 Quebec Prov. Income Tax Form
ba87	0.50000	# 1987 Quebec Prov. Income Tax Form
sq88	0.50000	# from 1987
sq88y84	0.50000	# From 1988
ba88	0.50000	# from 1987
ba88y84	0.50000	# From 1988
ba89	0.50000	# From Reform 1988
ba89y84	0.50000	# From Base 1989

QDGUR: Quebec dividend gross-up rate

File	Value	Formula
ba84	1.50000	# 1984 Quebec Prov. Tax Form
ba85	1.50000	# 1985 Quebec Prov. Tax Form
ba86	1.50000	# 1986 Quebec Prov. Income Tax Form
ba87	1.50000	# 1987 Quebec Prov. Income Tax Form
sq88	1.50000	# from 1987
sq88y84	1.50000	# From 1988
ba88	1.50000	# from 1987
ba88y84	1.50000	# From 1988
ba89	1.50000	# From Reform 1988
ba89y84	1.50000	# From Base 1989

QALEXP: Quebec proportion of other allowable employment expenses to use

File	Value	Formula
ba84	1.000	
ba85	1.000	
ba86	1.000	
ba87	1.000	
sq88	1.000	
sq88y84	1.000	
ba88	1.000	
ba88y84	1.000	
ba89	1.000	
ba89y84	1.000	

QEAMAX: Quebec maximum employment allowance deduction

File	Value	Formula
ba84	500.00	# 1984 Quebec Prov. Tax Form
ba85	500.00	# 1985 Quebec Prov. Tax Form
ba86	500.00	# 1986 Quebec Prov. Income Tax Form
ba87	600.00	# 1987 Quebec Prov. Income Tax Form
sq88	600.00	# from 1987
sq88y84	508.83	# Deflated From 1988
ba88	600.00	# from 1987
ba88y84	508.83	# Deflated From 1988
ba89	600.00	# From 1988
ba89y84	488.79	# Deflated From Base 1989

QEAP: Proportion of earnings for Quebec employment allowance deduction

File	Value	Formula
ba84	0.03	# 1984 Quebec Prov. Tax Form
ba85	0.03	# 1985 Quebec Prov. Tax Form
ba86	0.06	# 1986 Quebec Prov. Income Tax Form
ba87	0.06	# 1987 Quebec Prov. Income Tax Form
sq88	0.06	# from 1987
sq88y84	0.06	# From 1988
ba88	0.06	# from 1987
ba88y84	0.06	# From 1988
ba89	0.06	# From Reform 1988
ba89y84	0.06	# From Base 1989

QFAIFLAG: Quebec Family Allowance Inclusion in Total Income

File	Value	Formula
ba84	1	# 1984 Quebec Prov. Tax Form
ba85	1	# 1985 Quebec Prov. Tax Form
ba86	1	# 1986 Quebec Prov. Income Tax Form
ba87	1	# 1987 Quebec Prov. Income Tax Form
sq88	1	# from 1987
sq88y84	1	# Deflated From 1988
ba88	1	# from 1987
ba88y84	1	# Deflated From 1988
ba89	1	# From 1988
ba89y84	1	# Deflated From Base 1989

QBXM: Quebec basic personal exemption

File	Value	Formula
ba84	5280.00	# 1984 Quebec Prov. Tax Form
ba85	5280.00	# 1985 Quebec Prov. Tax Form
ba86	5280.00	# 1986 Quebec Prov. Income Tax Form
ba87	5280.00	# 1987 Quebec Prov. Income Tax Form
sq88	5280.00	# from 1987
sq88y84	4477.68	# Deflated From 1988
ba88	5280.00	# from 1987
ba88y84	4477.68	# Deflated From 1988
ba89	5280.00	# From 1988
ba89y84	4301.33	# Deflated From Base 1989

QAXM: Quebec age exemption

File	Value	Formula
ba84	2200.00	# 1984 Quebec Prov. Tax Form
ba85	2200.00	# 1985 Quebec Prov. Tax Form
ba86	2200.00	# 1986 Quebec Prov. Income Tax Form
ba87	2200.00	# 1987 Quebec Prov. Income Tax Form
sq88	2200.00	# from 1987
sq88y84	1865.70	# Deflated From 1988
ba88	2200.00	# from 1987
ba88y84	1865.70	# Deflated From 1988
ba89	2200.00	# From 1988
ba89y84	1792.22	# Deflated From Base 1989

QMXM: Quebec married exemption

File	Value	Formula
ba84	3960.00	# 1984 Quebec Prov. Tax Form
ba85	3960.00	# 1985 Quebec Prov. Tax Form
ba86	4560.00	# 1986 Quebec Prov. Income Tax Form
ba87	4880.00	# 1987 Quebec Prov. Income Tax Form
sq88	4880.00	# from 1987
sq88y84	4138.47	# Deflated From 1988
ba88	4880.00	# from 1987

ba88y84	4138.47	ba88*DFL	# Deflated From 1988
ba89	4930.00	ROUND(ba88*CPIM3,-1)	# From 1988
ba89y84	4016.20	ba89*DFL	# Deflated From Base 1989

QMXT: Quebec married exemption tumdown

File	Value	Formula
ba84	1320.00	# 1984 Quebec Prov. Tax Form
ba85	1420.00	# 1985 Quebec Prov. Tax Form
ba86	0.00	# 1986 Quebec Prov. Income Tax Form
ba87	0.00	# 1987 Quebec Prov. Income Tax Form
sq88	0.00	# from 1987
sq88y84	0.00	# Deflated From 1988
ba88	0.00	# from 1987
ba88y84	0.00	# Deflated From 1988
ba89	0.00	# From 1988
ba89y84	0.00	# Deflated From Base 1989

QMXR: Quebec married exemption reduction rate

File	Value	Formula
ba84	1.00	# 1984 Quebec Prov. Tax Form
ba85	1.00	# 1985 Quebec Prov. Tax Form
ba86	1.00	# 1986 Quebec Prov. Income Tax Form
ba87	1.00	# 1987 Quebec Prov. Income Tax Form
sq88	1.00	# from 1987
sq88y84	1.00	# From 1988
ba88	1.00	# from 1987
ba88y84	1.00	# From 1988
ba89	1.00	# From Reform 1988
ba89y84	1.00	# From Base 1989

QOCX: Quebec exemption for children 18 and over

File	Value	Formula
ba84	1320.00	# 1984 Quebec Prov. Tax Form
ba85	1320.00	# 1985 Quebec Prov. Tax Form
ba86	1370.00	# 1986 Quebec Prov. Income Tax Form
ba87	1420.00	# 1987 Quebec Prov. Income Tax Form
sq88	1420.00	# from 1987
sq88y84	1204.23	# Deflated From 1988
ba88	1420.00	# from 1987
ba88y84	1204.23	# Deflated From 1988
ba89	1420.00	# From 1988
ba89y84	1156.80	# Deflated From Base 1989

QOCT: Quebec exemption tumdown for children 18 and over

File	Value	Formula
ba84	2930.00	# 1984 Quebec Prov. Tax Form
ba85	2930.00	# 1985 Quebec Prov. Tax Form
ba86	0.00	# 1986 Quebec Prov. Income Tax Form
ba87	0.00	# 1987 Quebec Prov. Income Tax Form
sq88	0.00	# from 1987
sq88y84	0.00	# Deflated From 1988
ba88	0.00	# from 1987
ba88y84	0.00	# Deflated From 1988
ba89	0.00	# From 1988
ba89y84	0.00	# Deflated From Base 1989

QOCR: Quebec exemption reduction rate for children 18 and over

File	Value	Formula
ba84	1.00	# 1984 Quebec Prov. Tax Form
ba85	1.00	# 1985 Quebec Prov. Tax Form
ba86	1.00	# 1986 Quebec Prov. Income Tax Form
ba87	1.00	# 1987 Quebec Prov. Income Tax Form
sq88	1.00	# from 1987
sq88y84	1.00	# From 1988
ba88	1.00	# from 1987
ba88y84	1.00	# From 1988
ba89	1.00	# From Reform 1988
ba89y84	1.00	# From Base 1989

QYCX: Quebec exemption for children 16 or 17

File	Value		Formula
ba84	810.00		# 1984 Quebec Prov. Tax Form
ba85	810.00		# 1985 Quebec Prov. Tax Form
ba86	1370.00		# 1986 Quebec Prov. Income Tax Form
ba87	1420.00		# 1987 Quebec Prov. Income Tax Form
sq88	1420.00	ba87	# from 1987
sq88y84	1204.23	sq88*DFL	# Deflated From 1988
ba88	1420.00	sq88	# from 1987
ba88y84	1204.23	ba88*DFL	# Deflated From 1988
ba89	1420.00	ba88	# From 1988
ba89y84	1156.80	ba89*DFL	# Deflated From Base 1989

QYCT: Quebec exemption turnaround for children 16 or 17

File	Value		Formula
ba84	2930.00		# 1984 Quebec Prov. Tax Form
ba85	2930.00		# 1985 Quebec Prov. Tax Form
ba86	0.00		# 1986 Quebec Prov. Income Tax Form
ba87	0.00		# 1987 Quebec Prov. Income Tax Form
sq88	0.00		# from 1987
sq88y84	0.00		# Deflated From 1988
ba88	0.00		# from 1987
ba88y84	0.00		# Deflated From 1988
ba89	0.00		# From 1988
ba89y84	0.00		# Deflated From Base 1989

QYCR: Quebec exemption reduction rate for children 16 or 17

File	Value		Formula
ba84	1.00		# 1984 Quebec Prov. Tax Form
ba85	1.00		# 1985 Quebec Prov. Tax Form
ba86	1.00		# 1986 Quebec Prov. Income Tax Form
ba87	1.00		# 1987 Quebec Prov. Income Tax Form
sq88	1.00	ba87	# from 1987
sq88y84	1.00	sq88	# From 1988
ba88	1.00	sq88	# from 1987
ba88y84	1.00	ba88	# From 1988
ba89	1.00	ba88	# From Reform 1988
ba89y84	1.00	ba89	# From Base 1989

QYIDL: Quebec deduction limit for investment income

File	Value		Formula
ba84	1000.00		# 1984 Quebec Prov. Tax Form
ba85	1000.00		# 1985 Quebec Prov. Tax Form
ba86	500.00		# 1986 Quebec Prov. Income Tax Form
ba87	500.00		# 1987 Quebec Prov. Income Tax Form
sq88	500.00	ba87	# from 1987
sq88y84	424.02	sq88*DFL	# Deflated From 1988
ba88	500.00	sq88	# from 1987
ba88y84	424.02	ba88*DFL	# Deflated From 1988
ba89	500.00	ba88	# From 1988
ba89y84	407.32	ba89*DFL	# Deflated From Base 1989

QYPDL: Quebec deduction limit for pension income

File	Value		Formula
ba84	1000.00		# 1984 Quebec Prov. Tax Form
ba85	1000.00		# 1985 Quebec Prov. Tax Form
ba86	1000.00		# 1986 Quebec Prov. Income Tax Form
ba87	500.00		# 1987 Quebec Prov. Income Tax Form
sq88	500.00	ba87	# from 1987
sq88y84	424.02	sq88*DFL	# Deflated From 1988
ba88	500.00	sq88	# from 1987
ba88y84	424.02	ba88*DFL	# Deflated From 1988
ba89	500.00	ba88	# From 1988
ba89y84	407.32	ba89*DFL	# Deflated From Base 1989

QSTD: Quebec standard deduction from net income

File	Value		Formula
ba84	100.00		# 1984 Quebec Prov. Tax Form
ba85	100.00		# 1985 Quebec Prov. Tax Form
ba86	0.00		# 1986 Quebec Prov. Income Tax Form
ba87	0.00		# 1987 Quebec Prov. Income Tax Form
sq88	0.00		# from 1987
sq88y84	0.00		# Deflated From 1988
ba88	0.00		# from 1987

ba88y84 0.00
ba89 0.00
ba89y84 0.00

Deflated From 1988
From 1988
Deflated From Base 1989

QMAXDX: Quebec maximum disability deduction or tax credit

File	Value		Formula
ba84	2200.00		# 1984 Quebec Prov. Tax Form
ba85	2200.00		# 1985 Quebec Prov. Tax Form
ba86	2200.00		# 1986 Quebec Prov. Income Tax Form
ba87	2200.00		# 1987 Quebec Prov. Income Tax Form
sq88	2200.00		# from 1987
sq88y84	1865.70	sq88*DFL	# Deflated From 1988
ba88	2200.00		# from 1987
ba88y84	1865.70	ba88*DFL	# Deflated From 1988
ba89	2200.00		# From 1988
ba89y84	1792.22	ba89*DFL	# Deflated From Base 1989

QTX: Quebec income tax table

File	Value		Formula
ba84	21		# 1984 Quebec Prov. Tax Form
ba85	21		# 1985 Quebec Prov. Tax Form
ba86	16		# 1986 Quebec Prov. Income Tax Form
ba87	16		# 1987 Quebec Prov. Income Tax Form
sq88	16		# From 1987
sq88y84	16		# Deflated From 1988
ba88	16		# From 1987
ba88y84	16		# Deflated from Reform 1988
ba89	16		# From Reform 1988
ba89y84	16		# Deflated From Base 1989

QTX (1)

ba84	0.00	0.00	0.13
ba85	0.00	0.00	0.13
ba86	0.00	0.00	0.13
ba87	0.00	0.00	0.13
sq88	0.00	0.00	0.13
sq88y84	0.00	0.00	0.13
ba88	0.00	0.00	0.13
ba88y84	0.00	0.00	0.13
ba89	0.00	0.00	0.13
ba89y84	0.00	0.00	0.13

QTX (2)

ba84	577.00	75.01	0.14
ba85	577.00	75.01	0.14
ba86	577.00	75.01	0.14
ba87	577.00	75.01	0.14
sq88	577.00	75.01	0.14
sq88y84	489.32	63.61	0.14
ba88	577.00	75.01	0.14
ba88y84	489.32	63.61	0.14
ba89	577.00	75.01	0.14
ba89y84	470.05	61.11	0.14

ba87	ba87	
sq88*DFL	sq88*DFL	0.14
sq88	sq88	0.14
ba88*DFL	ba88*DFL	0.14
ba88	ba88	0.14
ba89*DFL	ba89*DFL	0.14

QTX (3)

ba84	1244.00	168.39	0.15
ba85	1244.00	168.39	0.15
ba86	1244.00	168.39	0.15
ba87	1244.00	168.39	0.15
sq88	1244.00	168.39	0.15
sq88y84	1054.97	142.80	0.15
ba88	1244.00	168.39	0.15
ba88y84	1054.97	142.80	0.15
ba89	1244.00	168.39	0.15
ba89y84	1013.42	137.18	0.15

ba87	ba87	
sq88*DFL	sq88*DFL	0.15
sq88	sq88	0.15
ba88*DFL	ba88*DFL	0.15
ba88	ba88	0.15
ba89*DFL	ba89*DFL	0.15

QTX (4)

ba84	2015.00	284.04	0.16
ba85	2015.00	284.04	0.16
ba86	2015.00	284.04	0.16
ba87	2015.00	284.04	0.16
sq88	2015.00	284.04	0.16
sq88y84	1708.81	240.88	0.16
ba88	2015.00	284.04	0.16
ba88y84	1708.81	240.88	0.16
ba89	2015.00	284.04	0.16
ba89y84	1641.51	231.39	0.16

ba87	ba87	
sq88*DFL	sq88*DFL	0.16
sq88	sq88	0.16
ba88*DFL	ba88*DFL	0.16
ba88	ba88	0.16
ba89*DFL	ba89*DFL	0.16

QTX (5)						
ba84	2906.00	426.60	0.17			
ba85	2906.00	426.60	0.17			
ba86	2906.00	426.60	0.17			
ba87	2906.00	426.60	0.17			
sq88	2906.00	426.60	0.17	ba87	ba87	
sq88y84	2464.42	361.78	0.17	sq88*DFL	sq88*DFL	0.17
ba88	2906.00	426.60	0.17	sq88	sq88	0.17
ba88y84	2464.42	361.78	0.17	ba88*DFL	ba88*DFL	0.17
ba89	2906.00	426.60	0.17	ba88	ba88	0.17
ba89y84	2367.36	347.53	0.17	ba89*DFL	ba89*DFL	0.17
QTX (6)						
ba84	3936.00	601.70	0.18			
ba85	3936.00	601.70	0.18			
ba86	3936.00	601.70	0.18			
ba87	3936.00	601.70	0.18			
sq88	3936.00	601.70	0.18	ba87	ba87	
sq88y84	3337.91	510.27	0.18	sq88*DFL	sq88*DFL	0.18
ba88	3936.00	601.70	0.18	sq88	sq88	0.18
ba88y84	3337.91	510.27	0.18	ba88*DFL	ba88*DFL	0.18
ba89	3936.00	601.70	0.18	ba88	ba88	0.18
ba89y84	3206.45	490.17	0.18	ba89*DFL	ba89*DFL	0.18
QTX (7)						
ba84	5127.00	816.08	0.19			
ba85	5127.00	816.08	0.19			
ba86	5127.00	816.08	0.19			
ba87	5127.00	816.08	0.19			
sq88	5127.00	816.08	0.19	ba87	ba87	
sq88y84	4347.93	692.07	0.19	sq88*DFL	sq88*DFL	0.19
ba88	5127.00	816.08	0.19	sq88	sq88	0.19
ba88y84	4347.93	692.07	0.19	ba88*DFL	ba88*DFL	0.19
ba89	5127.00	816.08	0.19	ba88	ba88	0.19
ba89y84	4176.69	664.82	0.19	ba89*DFL	ba89*DFL	0.19
QTX (8)						
ba84	6504.00	1077.71	0.20			
ba85	6504.00	1077.71	0.20			
ba86	6504.00	1077.71	0.20			
ba87	6504.00	1077.71	0.20			
sq88	6504.00	1077.71	0.20	ba87	ba87	
sq88y84	5515.69	913.95	0.20	sq88*DFL	sq88*DFL	0.2
ba88	6504.00	1077.71	0.20	sq88	sq88	0.2
ba88y84	5515.69	913.95	0.20	ba88*DFL	ba88*DFL	0.2
ba89	6504.00	1077.71	0.20	ba88	ba88	0.2
ba89y84	5298.46	877.95	0.20	ba89*DFL	ba89*DFL	0.2
QTX (9)						
ba84	8095.00	1395.91	0.21			
ba85	8095.00	1395.91	0.21			
ba86	8095.00	1395.91	0.21			
ba87	8095.00	1395.91	0.21			
sq88	8095.00	1395.91	0.21	ba87	ba87	
sq88y84	6864.93	1183.80	0.21	sq88*DFL	sq88*DFL	0.21
ba88	8095.00	1395.91	0.21	sq88	sq88	0.21
ba88y84	6864.93	1183.80	0.21	ba88*DFL	ba88*DFL	0.21
ba89	8095.00	1395.91	0.21	ba88	ba88	0.21
ba89y84	6594.56	1137.17	0.21	ba89*DFL	ba89*DFL	0.21
QTX (10)						
ba84	9935.00	1782.31	0.22			
ba85	9935.00	1782.31	0.22			
ba86	9935.00	1782.31	0.22			
ba87	9935.00	1782.31	0.22			
sq88	9935.00	1782.31	0.22	ba87	ba87	
sq88y84	8425.34	1511.48	0.22	sq88*DFL	sq88*DFL	0.22
ba88	9935.00	1782.31	0.22	sq88	sq88	0.22
ba88y84	8425.34	1511.48	0.22	ba88*DFL	ba88*DFL	0.22
ba89	9935.00	1782.31	0.22	ba88	ba88	0.22
ba89y84	8093.51	1451.95	0.22	ba89*DFL	ba89*DFL	0.22
QTX (11)						
ba84	12061.00	2250.03	0.23			
ba85	12061.00	2250.03	0.23			
ba86	12061.00	2250.03	0.23			
ba87	12061.00	2250.03	0.23			
sq88	12061.00	2250.03	0.23	ba87	ba87	
sq88y84	10228.28	1908.13	0.23	sq88*DFL	sq88*DFL	0.23
ba88	12061.00	2250.03	0.23	sq88	sq88	0.23
ba88y84	10228.28	1908.13	0.23	ba88*DFL	ba88*DFL	0.23
ba89	12061.00	2250.03	0.23	ba88	ba88	0.23
ba89y84	9825.44	1832.98	0.23	ba89*DFL	ba89*DFL	0.23

QTX (12)						
ba84	14519.00	2815.37	0.24			
ba85	14519.00	2815.37	0.24			
ba86	14519.00	2815.37	0.24			
ba87	14519.00	2815.37	0.24			
sq88	14519.00	2815.37	0.24	ba87	ba87	
sq88y84	12312.78	2387.56	0.24	sq88*DFL	sq88*DFL	0.24
ba88	14519.00	2815.37	0.24	sq88	sq88	0.24
ba88y84	12312.78	2387.56	0.24	ba88*DFL	ba88*DFL	0.24
ba89	14519.00	2815.37	0.24	ba88	ba88	0.24
ba89y84	11827.84	2293.53	0.24	ba89*DFL	ba89*DFL	0.24
QTX (13)						
ba84	17360.00	3497.21	0.25			
ba85	17360.00	3497.21	0.25			
ba86	18820.00	3847.61	0.25			
ba87	18820.00	3847.61	0.25			
sq88	18820.00	3847.61	0.25	ba87	ba87	
sq88y84	15960.23	3262.95	0.25	sq88*DFL	sq88*DFL	0.25
ba88	18820.00	3847.61	0.25	sq88	sq88	0.25
ba88y84	15960.23	3262.95	0.25	ba88*DFL	ba88*DFL	0.25
ba89	18820.00	3847.61	0.25	ba88	ba88	0.25
ba89y84	15331.63	3134.44	0.25	ba89*DFL	ba89*DFL	0.25
QTX (14)						
ba84	20644.00	4318.21	0.26			
ba85	20644.00	4318.21	0.26			
ba86	26347.00	5729.36	0.26			
ba87	26347.00	5729.36	0.26			
sq88	26347.00	5729.36	0.26	ba87	ba87	
sq88y84	22343.47	4858.76	0.26	sq88*DFL	sq88*DFL	0.26
ba88	26347.00	5729.36	0.26	sq88	sq88	0.26
ba88y84	22343.47	4858.76	0.26	ba88*DFL	ba88*DFL	0.26
ba89	26347.00	5729.36	0.26	ba88	ba88	0.26
ba89y84	21463.47	4667.40	0.26	ba89*DFL	ba89*DFL	0.26
QTX (15)						
ba84	24441.00	5305.43	0.27			
ba85	24441.00	5305.43	0.27			
ba86	39169.00	9063.08	0.27			
ba87	39169.00	9063.08	0.27			
sq88	39169.00	9063.08	0.27	ba87	ba87	
sq88y84	33217.12	7685.91	0.27	sq88*DFL	sq88*DFL	0.27
ba88	39169.00	9063.08	0.27	sq88	sq88	0.27
ba88y84	33217.12	7685.91	0.27	ba88*DFL	ba88*DFL	0.27
ba89	39169.00	9063.08	0.27	ba88	ba88	0.27
ba89y84	31908.86	7383.20	0.27	ba89*DFL	ba89*DFL	0.27
QTX (16)						
ba84	28829.00	6490.19	0.28			
ba85	28829.00	6490.19	0.28			
ba86	61608.00	15121.61	0.28			
ba87	61608.00	15121.61	0.28			
sq88	61608.00	15121.61	0.28	ba87	ba87	
sq88y84	52246.43	12823.82	0.28	sq88*DFL	sq88*DFL	0.28
ba88	61608.00	15121.61	0.28	sq88	sq88	0.28
ba88y84	52246.43	12823.82	0.28	ba88*DFL	ba88*DFL	0.28
ba89	61608.00	15121.61	0.28	ba88	ba88	0.28
ba89y84	50188.70	12318.75	0.28	ba89*DFL	ba89*DFL	0.28
QTX (17)						
ba84	33902.00	7910.63	0.29			
ba85	33902.00	7910.63	0.29			
QTX (18)						
ba84	39766.00	9611.19	0.30			
ba85	39766.00	9611.19	0.30			
QTX (19)						
ba84	46544.00	11644.59	0.31			
ba85	46544.00	11644.59	0.31			
QTX (20)						
ba84	54380.00	14073.75	0.32			
ba85	54380.00	14073.75	0.32			
QTX (21)						
ba84	60714.00	16100.63	0.33			
ba85	60714.00	16100.63	0.33			

QTRP: Quebec tax reduction proportion

File	Value	Formula
ba84	0.030	# 1984 Quebec Prov. Tax Form
ba85	0.030	# 1985 Quebec Prov. Tax Form
ba86	0.030	# 1986 Quebec Prov. Income Tax Form
ba87	0.030	# 1987 Quebec Prov. Income Tax Form
sq88	0.030	# from 1987
sq88y84	0.030	# From 1988
ba88	0.030	# from 1987
ba88y84	0.030	# From 1988
ba89	0.030	# From Reform 1988
ba89y84	0.030	# From Base 1989

QDTCR: Quebec dividend tax credit rate

File	Value	Formula
ba84	0.16667	# 1984 Quebec Prov. Tax Form
ba85	0.16667	# 1985 Quebec Prov. Tax Form
ba86	0.16667	# 1986 Quebec Prov. Income Tax Form
ba87	0.11080	# 1987 Quebec Prov. Income Tax Form
sq88	0.11080	# from 1987
sq88y84	0.11080	# From 1988
ba88	0.11080	# from 1987
ba88y84	0.11080	# From 1988
ba89	0.11080	# From Reform 1988
ba89y84	0.11080	# From Base 1989

2.3.4.5.6 Ontario

OPTF: Ontario provincial tax fraction

File	Value	Formula
ba84	0.48	# 1984 Income Tax Form
ba85	0.48	# 1985 Income Tax Form
ba86	0.50	# 1986 Income Tax Form
ba87	0.50	# 1987 Tax Form
sq88	0.50	# From 1987
sq88y84	0.50	# From 1988
ba88	0.50	# from 1987
ba88y84	0.50	# From 1988
ba89	0.50	# From Reform 1988
ba89y84	0.50	# From Base 1989

OPTC: Ontario provincial tax cut-in

File	Value	Formula
ba84	2026.00	# 1984 Income Tax Form
ba85	1433.00	# 1985 Income Tax Form
ba86	1630.00	# 1986 Income Tax Form
ba87	2075.00	# 1987 Tax Form
sq88	2075.00	# From 1987
sq88y84	1759.70	# Deflated From 1988
ba88	2075.00	# from 1987
ba88y84	1759.70	# Deflated From 1988
ba89	2075.00	# Inflated From Reform 1988
ba89y84	1690.39	# Deflated From Base 1989

OMTY: Ontario taxable income above which no tax reduction

File	Value	Formula
ba84	2218.00	# 1984 Income Tax Form
ba85	1529.00	# 1985 Income Tax Form
ba86	1760.00	# 1986 Income Tax Form
ba87	2275.00	# 1987 Tax Form
sq88	2275.00	# From 1987
sq88y84	1929.31	# Deflated From 1988
ba88	2275.00	# from 1987
ba88y84	1929.31	# Deflated From 1988
ba89	2300.00	# Inflated From Reform 1988
ba89y84	1873.69	# Deflated From Base 1989

OTRF: Ontario tax reduction fraction

File	Value	Formula
ba84	0.500	# 1984 Income Tax Form
ba85	0.500	# 1985 Income Tax Form
ba86	0.500	# 1986 Income Tax Form

ba87	0.500		# 1987 Tax Form
sq88	0.500		# From 1987
sq88y84	0.500	sq88	# From 1988
ba88	0.500	sq88	# From 1987
ba88y84	0.500	ba88	# From 1988
ba89	0.500	ba88	# From Reform 1988
ba89y84	0.500	ba89	# From Base 1989

OSSML: Ontario social service maintenance surtax cut-in level

File	Value	Formula
ba84	110.80	# 1984 Income Tax Form
ba85	0.00	# 1985 Income Tax Form
ba86	0.00	
ba87	0.00	
sq88	0.00	
sq88y84	0.00	
ba88	0.00	
ba88y84	0.00	
ba89	0.00	
ba89y84	0.00	

OSSMR: Ontario social service maintenance surtax rate

File	Value	Formula
ba84	0.050	# 1984 Income Tax Form
ba85	0.000	# 1985 Income Tax Form
ba86	0.000	
ba87	0.000	
sq88	0.000	
sq88y84	0.000	
ba88	0.000	
ba88y84	0.000	
ba89	0.000	
ba89y84	0.000	

2.3.4.5.7 Manitoba

MPTF: Manitoba provincial tax fraction

File	Value	Formula
ba84	0.540	# 1984 Income Tax Form
ba85	0.540	# 1985 Income Tax Form
ba86	0.540	# 1986 Income Tax Form
ba87	0.540	# 1987 Tax Form
sq88	0.540	# From 1987
sq88y84	0.540	ba87
ba88	0.540	sq88
ba88y84	0.540	sq88
ba89	0.540	ba88
ba89y84	0.540	ba88
		ba89

MNRDOP: Manitoba tax reduction calculation option

File	Value	Formula
ba84	2.00	# 1984 Income Tax Form
ba85	2.00	# 1985 Income Tax Form
ba86	2.00	# 1986 Income Tax Form
ba87	2.00	# 1987 Tax Form
sq88	2.00	# From 1987
sq88y84	2.00	# From 1988
ba88	2.00	# From 1987
ba88y84	2.00	# From 1988
ba89	2.00	# From 1988
ba89y84	2.00	# From Base 1989

MTRBR: Manitoba tax reduction basic amount

File	Value	Formula
ba84	0.00	# 1984 Income Tax Form
ba85	0.00	# 1985 Income Tax Form
ba86	100.00	# 1986 Income Tax Form
ba87	100.00	# 1987 Tax Form
sq88	100.00	# From 1987
sq88y84	84.80	# From 1988
ba88	100.00	100*DFL
ba88y84	84.80	sq88
ba89	100.00	ba88*DFL
ba89y84	81.46	ba89*DFL

MTRF: Manitoba tax reduction fraction

File	Value	Formula
ba84	0.00	
ba85	0.00	
ba86	0.05	
ba87	0.05	
sq88	0.05	
sq88y84	0.05	
ba88	0.05	sq88
ba88y84	0.05	ba88
ba89	0.05	ba88
ba89y84	0.05	ba89

MANRD: Manitoba tax reduction table

File	Value	Formula
ba84	6	
ba85	6	
ba86	6	
ba87	6	
sq88	6	ba86
sq88y84	6	sq88
ba88	6	sq88
ba88y84	6	ba88
ba89	6	ba88
ba89y84	6	ba89

MANRD (1)

ba84	0.00	0.00	0.00
ba85	0.00	0.00	0.00
ba86	0.00	0.00	0.00
ba87	0.00	0.00	0.00
sq88	0.00	0.00	0.00
sq88y84	0.00	0.00	0.00
ba88	0.00	0.00	0.00
ba88y84	0.00	0.00	0.00
ba89	0.00	0.00	0.00
ba89y84	0.00	0.00	0.00

MANRD (2)

ba84	200.00	0.00	0.00	
ba85	200.00	0.00	0.00	
ba86	200.00	0.00	0.00	
ba87	200.00	0.00	0.00	
sq88	200.00	0.00	0.00	ba87
sq88y84	200.00	0.00	0.00	sq88 sq88*DFL
ba88	200.00	0.00	0.00	sq88 sq88
ba88y84	200.00	0.00	0.00	ba88 ba88
ba89	200.00	0.00	0.00	ba88 ba88 0
ba89y84	200.00	0.00	0.00	ba89 ba89

MANRD (3)

ba84	250.00	0.00	0.00	
ba85	250.00	0.00	0.00	
ba86	250.00	0.00	0.00	
ba87	250.00	0.00	0.00	
sq88	250.00	0.00	0.00	ba87
sq88y84	250.00	0.00	0.00	sq88 sq88*DFL
ba88	250.00	0.00	0.00	sq88 sq88
ba88y84	250.00	0.00	0.00	ba88 ba88
ba89	250.00	0.00	0.00	ba88 ba88 0
ba89y84	250.00	0.00	0.00	ba89 ba89

MANRD (4)

ba84	300.00	0.00	0.00	
ba85	300.00	0.00	0.00	
ba86	300.00	0.00	0.00	
ba87	300.00	0.00	0.00	
sq88	300.00	0.00	0.00	ba87
sq88y84	300.00	0.00	0.00	sq88 sq88*DFL
ba88	300.00	0.00	0.00	sq88 sq88
ba88y84	300.00	0.00	0.00	ba88 ba88
ba89	300.00	0.00	0.00	ba88 ba88 0
ba89y84	300.00	0.00	0.00	ba89 ba89

MANRD (5)

ba84	350.00	0.00	0.00	
ba85	350.00	0.00	0.00	
ba86	350.00	0.00	0.00	
ba87	350.00	0.00	0.00	
sq88	350.00	0.00	0.00	ba87
sq88y84	350.00	0.00	0.00	sq88 sq88*DFL
ba88	350.00	0.00	0.00	sq88 sq88

ba88y84	350.00	0.00	0.00	ba88	ba88	
ba89	350.00	0.00	0.00	ba88	ba88	0
ba89y84	350.00	0.00	0.00	ba89	ba89	
MANRD (6)						
ba84	400.00	0.00	0.00			
ba85	400.00	0.00	0.00			
ba86	400.00	0.00	0.00			
ba87	400.00	0.00	0.00			
sq88	400.00	0.00	0.00	ba87		
sq88y84	400.00	0.00	0.00	sq88	sq88*DFL	
ba88	400.00	0.00	0.00	sq88	sq88	
ba88y84	400.00	0.00	0.00	ba88	ba88	
ba89	400.00	0.00	0.00	ba88	ba88	0
ba89y84	400.00	0.00	0.00	ba89	ba89	

MSTC: Manitoba surtax cut-in

File	Value		Formula
ba84	2640.00		# 1984 Income Tax Form
ba85	2606.00		# 1985 Income Tax Form
ba86	2600.00		# 1986 Income Tax Form
ba87	2590.00		# 1987 Tax Form
sq88	2703.46	ba87*CPI	# Inflated from 1987
sq88y84	2292.66	sq88*DFL	# Deflated from 1988
ba88	2703.46	sq88	# Inflated from 1987
ba88y84	2292.66	ba88*DFL	# Deflated from 1988
ba89	2703.46	ba88	# Inflated from 1988
ba89y84	2202.36	ba89*DFL	# Deflated From Base 1989

MSTR: Manitoba surtax rate

File	Value		Formula
ba84	0.20		# 1984 Income Tax Form
ba85	0.20		# 1985 Income Tax Form
ba86	0.20		# 1986 Income Tax Form
ba87	0.20		# 1987 Tax Form
sq88	0.20	ba87	# From 1987
sq88y84	0.20	sq88	# From 1988
ba88	0.20	sq88	# From 1987
ba88y84	0.20	ba88	# From 1988
ba89	0.20	ba88	# From 1988
ba89y84	0.20	ba89	# From Base 1989

2.3.4.5.8 Saskatchewan

SFTF: Saskatchewan provincial tax fraction

File	Value		Formula
ba84	0.510		# 1984 Income Tax Form
ba85	0.505		# 1985 Income Tax Form
ba86	0.500		# 1986 Income Tax Form
ba87	0.500		# 1987 Tax Form
sq88	0.500	ba87	# From 1987
sq88y84	0.500		# From 1988
ba88	0.500		# From 1987
ba88y84	0.500		# From 1988
ba89	0.500	ba88	# From 1988
ba89y84	0.500		# From Base 1989

SFTAX: Saskatchewan provincial flat surtax rate on net income

File	Value		Formula
ba84	0.000		# 1984 Income Tax Form
ba85	0.005		# 1985 Income Tax Form
ba86	0.010		# 1986 Income Tax Form
ba87	0.015		# 1987 Tax Form
sq88	0.015	ba87	# From 1987
sq88y84	0.015	sq88	# From 1988
ba88	0.015	sq88	# From 1987
ba88y84	0.015	ba88	# From 1988
ba89	0.015	ba88	# From 1988
ba89y84	0.015	ba89	# From Base 1989

STRBR: Saskatchewan basic provincial tax reduction

File	Value	Formula
ba84	160.00	# 1984 Income Tax Form
ba85	210.00	# 1985 Income Tax Form
ba86	260.00	# 1986 Income Tax Form
ba87	200.00	# 1987 Tax Form
sq88	200.00	# Inflated from 1987
sq88y84	169.61	sq88*DFL # Deflated from 1988
ba88	200.00	sq88 # Inflated from 1987
ba88y84	169.61	ba88*DFL # Deflated from 1988
ba89	200.00	ba88 # Inflated from 1988
ba89y84	162.93	ba89*DFL # Deflated From Base 1989

STRCL: Saskatchewan child tax reduction limit

File	Value	Formula
ba84	300.00	# 1984 Income Tax Form
ba85	300.00	# 1985 Income Tax Form
ba86	300.00	# 1986 Income Tax Form
ba87	800.00	# 1987 Tax Form
sq88	800.00	# Inflated from 1987
sq88y84	678.44	sq88*DFL # Deflated from 1988
ba88	800.00	sq88 # Inflated from 1987
ba88y84	678.44	ba88*DFL # Deflated from 1988
ba89	800.00	ba88 # Inflated from 1988
ba89y84	651.72	ba89*DFL # Deflated From Base 1989

STRPC: Saskatchewan tax reduction per child

File	Value	Formula
ba84	50.00	# 1984 Income Tax Form
ba85	50.00	# 1985 Income Tax Form
ba86	50.00	# 1986 Income Tax Form
ba87	200.00	# 1987 Tax Form
sq88	200.00	# Inflated from 1987
sq88y84	169.61	sq88*DFL # Deflated from 1988
ba88	200.00	sq88 # Inflated from 1987
ba88y84	169.61	ba88*DFL # Deflated from 1988
ba89	200.00	ba88 # Inflated from 1988
ba89y84	162.93	ba89*DFL # Deflated From Base 1989

STRRR: Saskatchewan tax reduction reduction rate

File	Value	Formula
ba84	0.300	# 1984 Income Tax Form
ba85	0.300	# 1985 Income Tax Form
ba86	0.300	# 1986 Income Tax Form
ba87	0.050	# 1987 Tax Form
sq88	0.050	ba87 # From 1987
sq88y84	0.050	sq88 # From 1988
ba88	0.050	sq88 # From 1987
ba88y84	0.050	ba88 # From 1988
ba89	0.050	ba88 # From 1988
ba89y84	0.050	ba89 # From Base 1989

STRSC: Saskatchewan tax reduction for senior citizens

File	Value	Formula
ba84	50.00	# 1984 Income Tax Form
ba85	50.00	# 1985 Income Tax Form
ba86	50.00	# 1986 Income Tax Form
ba87	200.00	# 1987 Tax Form
sq88	200.00	# Inflated from 1987
sq88y84	169.61	sq88*DFL # Deflated from 1988
ba88	200.00	sq88 # Inflated from 1987
ba88y84	169.61	ba88*DFL # Deflated from 1988
ba89	200.00	ba88 # Inflated from 1988
ba89y84	162.93	ba89*DFL # Deflated From Base 1989

SSCI: Saskatchewan surtax cut-in

File	Value	Formula
ba84	4000.00	# 1984 Income Tax Form
ba85	4000.00	# 1985 Income Tax Form
ba86	4000.00	# 1986 Income Tax Form
ba87	4000.00	# 1987 Tax Form
sq88	4000.00	# Inflated from 1987
sq88y84	3392.19	sq88*DFL # Deflated from 1988
ba88	4000.00	sq88 # Inflated from 1987

ba88y84	3392.19	ba88*DFL	# Deflated from 1988
ba89	4000.00	ba88	# Inflated from 1988
ba89y84	3258.58	ba89*DFL	# Deflated From Base 1989

SSPF: Saskatchewan provincial surtax fraction

File	Value		Formula
ba84	0.120		# 1984 Income Tax Form
ba85	0.120		# 1985 Income Tax Form
ba86	0.120		# 1986 Income Tax Form
ba87	0.120		# 1987 Tax Form
sq88	0.120	ba87	# From 1987
sq88y84	0.120	sq88	# From 1988
ba88	0.120	sq88	# From 1987
ba88y84	0.120	ba88	# From 1988
ba89	0.120	ba88	# From 1988
ba89y84	0.120	ba89	# From Base 1989

2.3.4.5.9 Alberta

APTF: Alberta provincial tax fraction

File	Value		Formula
ba84	0.44	0.435	# 1984 Income Tax Form
ba85	0.44	0.435	# 1985 Income Tax Form
ba86	0.44	0.435	# 1986 Income Tax Form
ba87	0.47	0.465	# 1987 Tax Form
sq88	0.47	ba87	# From 1987
sq88y84	0.47	sq88	# From 1988
ba88	0.47	ba87	# From 1987
ba88y84	0.47	ba88	# From 1988
ba89	0.47	ba88	# From 1988
ba89y84	0.47	ba89	# From Base 1989

ATRBC: Alberta tax reduction basic claim

File	Value		Formula
ba84	340.00		# 1984 Income Tax Form
ba85	340.00		# 1985 Income Tax Form
ba86	340.00		# 1986 Income Tax Form
ba87	450.00		# 1987 Tax Form
sq88	450.00	ba87	# Inflated from 1987
sq88y84	381.62	sq88*DFL	# Deflated from 1988
ba88	450.00	ba87	# Inflated from 1987
ba88y84	381.62	ba88*DFL	# Deflated from 1988
ba89	450.00	ba88	# Inflated from 1988
ba89y84	366.59	ba89*DFL	# Deflated From Base 1989

ATRF: Alberta tax reduction fraction

File	Value		Formula
ba84	0.500		# 1984 Income Tax Form
ba85	0.500		# 1985 Income Tax Form
ba86	0.500		# 1986 Income Tax Form
ba87	0.500		# 1987 Tax Form
sq88	0.500	ba87	# From 1987
sq88y84	0.500	sq88	# From 1988
ba88	0.500	ba87	# From 1987
ba88y84	0.500	ba88	# From 1988
ba89	0.500	ba88	# From 1988
ba89y84	0.500	ba89	# From Base 1989

2.3.4.5.10 British Columbia

CPTF: British Columbia provincial tax fraction

File	Value		Formula
ba84	0.440		# 1984 Income Tax Form
ba85	0.440		# 1985 Income Tax Form
ba86	0.440		# 1986 Income Tax Form
ba87	0.515		# 1987 Tax Form
sq88	0.515	ba87	# From 1987
sq88y84	0.515	sq88	# From 1988
ba88	0.515	ba87	# From 1987
ba88y84	0.515	ba88	# From 1988
ba89	0.515	ba88	# From 1988
ba89y84	0.515	ba89	# From Base 1989

Value	Formula
2980.00	# 1984 Income Tax Form
3160.00	# 1985 Income Tax Form
0.00	# 1986 Income Tax Form
0.00	# 1987 Tax Form
0.00	# From 1987
0.00	# From 1988
0.00	# From 1987
0.00	# From 1988
0.00	# From 1988
0.00	# From Base 1989

Value	Formula
3500.00	# 1984 Income Tax Form
3500.00	# 1985 Income Tax Form
3500.00	# 1986 Income Tax Form
0.00	# 1987 Tax Form
0.00	# From 1987
0.00	# From 1988
0.00	# From 1987
0.00	# From 1988
0.00	# From 1988
0.00	# From Base 1989

Value	Formula
0.100	# 1984 Income Tax Form
0.100	# 1985 Income Tax Form
0.100	# 1986 Income Tax Form
0.030	# 1987 Tax Form
0.030	ba87 # From 1987
0.030	sq88 # From 1988
0.030	ba87 # From 1987
0.030	ba88 # From 1988
0.030	ba88 # From 1988
0.030	ba89 # From Base 1989

[illegible]