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# Longitudinal Administrative Data Dictionary

**2022**

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# Longitudinal Administrative Data Dictionary 2022

## 1 Introduction

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

The LAD is a random, 20% sample of the T1FF. Selection for LAD is based on an individual's SIN. There is no age restriction, but people without a SIN can only be included in the family component. Once a person is selected for the LAD, the individual remains in the sample and is picked up each year from the T1FF if he or she appears on the T1 that year. Individuals selected for the LAD are linked across years by a unique LAD identification number (LIN\_\_I) generated from the SIN, to create a longitudinal profile of each individual. The LAD is augmented each year with a sample of new tax filers so that it consists of approximately 20% of tax filers for every year. The 20% sample has grown over the years: 3.2 million people in 1982, 4.05 million in 1992, 4.7 million in 2002 and 5.3 million in 2012 and 6.1 million in 2022. This growth reflects increases in the Canadian population and increases in the incidence of tax filing as a result of the introduction of the Federal sales tax credit in 1986 and the Goods and Services Tax credit in 1989.

The LAD is organized into four levels of aggregation, namely the individual, spouse/parent, family, and child levels. The databank contains information on demographics, income, and other taxation data at the different levels of aggregation from 1982-2022, with new years of data being added as the information becomes available. Changes in tax legislation and in the design of the T1 form itself have resulted in some variables not being available for all years as well as some minor definitional changes from one year to the next.

The LAD also obtains information through microdata linkages to other administrative data sources including Tax Free Savings Account (TFSA) information, private corporation ownership information from Schedule 50 of the T2 tax form, and immigration information from the Landing file administrative data. In addition, a linking key resides on the Longitudinal Immigration Database (IMDB) – a database containing immigration records from 1980 to present – which allows for research to be conducted using a linked IMDB-LAD database. All microdata linkages have been approved by the relevant Statistics Canada management and privacy bodies. Further information is available at <http://www.statcan.gc.ca>. The LAD has been designed to serve as a research tool from which custom tabulations can be prepared. This dictionary, in turn, has been created to assist researchers in identifying the type of information that is available from the LAD. It identifies and defines the LAD variables including historical changes.

## 2 Confidentiality

*Statistics Canada* protects the confidentiality of individuals' tax data. Only aggregated information that conforms to the confidentiality provision of the *Statistics Act* is released. The LAD resides within Statistics Canada and all retrievals are done on site. Only employees of Statistics Canada can access such data directly. More information on the confidentiality procedures can be obtained from Client Services.

## 3 Geography

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

## 4 Dictionary format and contents

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

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

The **Programming tips section** (Section 6) provides information on writing programs for LAD retrievals. This information will assist those individuals who want to better access data from LAD files using the effective programming structure.

The **Design of LAD variable acronyms** (Section 7) is a description of the variable acronym structure. It provides insight into how to interpret the variable acronyms and information on the aggregation levels.

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

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

- The **years** the variable is available on the LAD. The term 'present' denotes the most recent year of LAD data available.
- The **definition** of the variable.
- The **source** of the variable such as the line number on the tax form or through LAD processing.
- Where relevant, the availability and historical continuity of the variable in relation to Canada Revenue Agency's definition of total income (**TIRC\_**) and to CISWS's definition of Total Income (**XTIRC**). This information is provided only for those variables that are a component of either definition of total income. For additional information on the income variables see Section 11, **Definition of total income variables**.
- The **acronym** used to identify each variable and the aggregation levels available.

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

The **Definition of total income variables** (Section 11) identifies and defines total income variables and highlights historical changes. Also provided are tables that outline and compare the variables that comprise market income and the Canada Revenue Agency's (CRA) and Centre for Income and Socioeconomic Well-being Statistics' (CISWS) definitions of total income.

The tables outlined in this section are the following:

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

Finally, **How to obtain more information** on the inside cover provides information on how to contact us by telephone, mail, fax, or e-mail from across Canada.

## 5 LAD register

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

The LAD register is a quick reference tool that can provide basic data without accessing the yearly files. For example, information such as the number of individuals in the LAD by age and sex in a given year can be tabulated directly from the register. Further, the LAD register can be employed in conjunction with the yearly files.

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

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

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

'F': females;

'M': males;

' ': when blank, the sex of the individual has not been identified.

**YOB\_\_I:** This is a four digit numeric field identifying the year of birth of the individual (e.g. 1947). The age of the individual in any given year can be calculated by subtracting the year of birth from that given year (e.g. in 2000, an individual born in 1965 would be  $2000 - 1965 = 35$  at the end of the 2000 calendar year).

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

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

'1': the individual has filed in that year;

'2': information for the individual has been imputed for that year;

' ': (blank): the individual is not present in that year.

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

'Y' (Yes) : Temporary SIN;

'N' (No) : No temporary SIN.

Temporary SINs are issued to temporary workers, non-residents, students with student visas, etc. In these cases, a SIN may change from one year to the next if, for instance, the individual becomes a permanent resident or a Canadian citizen. In the LAD files, LIN\_\_I generated from the original SIN is maintained in order to ensure that information for an individual can be linked across years.

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

'Y' (Yes) = Immigrant;

'N' (No) = Not an immigrant.

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

**MOB\_\_I:** This variable identifies the month of birth of the tax filer. It is a numeric variable showing the month of birth (1=January....12=December).

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

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

## 6 LAD structure and programming tips

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

### LAD structure

There are two types of LAD files— the yearly LAD data files and the LAD register (for more details on the LAD register, refer to section 5, **LAD register**). LAD variables are identified with a variable name that consists of three parts: 1) the acronym name, 2) the aggregate level, and 3) the year (the four-digit year extension exists in most, but not all cases). Observations in the LAD files are sorted by a variable, named LIN\_\_I (note that there is no year extension for this variable), which enables users to maintain a link across years.

The LAD is based on individual selection. Each year a random sample is taken of the “new” filers, based on the first time an individual files their taxes. Each tax filer gets one chance at entry to the LAD. People who were filing taxes in 1982 had their one chance at that point, while people who filed for the first time in 1983 were sampled at that point, and then those who filed for the first time in 1984 were sampled, etc.

A further important structural aspect unique to the LAD is the weighting process. The LAD weighting is designed to ensure confidentiality and valid estimates of the tax filing population. Data users must apply the population and perturbation weights in any estimates they wish to release.

Since the LAD is a 20% random sample of those with a valid SIN from the T1FF, and the T1FF represents the universe of tax filers in a particular year, users must multiply LAD sample estimates (such as counts) by 5 to produce population estimates of the overall tax filing population.

LAD users must also apply the perturbation weight variable (WGT2\_I) to their estimates. The perturbation weight variable was designed to ensure confidentiality of estimates which will be released to the public, particularly for those estimates produced from a smaller number of observations. When applied, variable WGT2\_I should have a relatively small effect on estimates which use a large number of LAD observations, and a likely larger effect on estimates using fewer observations – the mean effect of the perturbation weight is approximately one (1).

A technique of applying this LAD weighting consistently is to multiply the perturbation weight (WGT2\_I) by 5 and use that in obtaining LAD estimates. In this way, users can obtain a population estimate (multiply by 5 due to a 20% random sample) and ensure confidentiality (perturbation weight).

While the LAD is based on individuals, it is possible in each year to identify those LAD individuals who are in a Census family, and some information about the members of their Census family. A family weight (FAMWGT) is available on the LAD to produce cross-sectional population estimates of the population of tax filing families for LAD variables ending with the letter ‘F’ character aggregate (for example, XTIRCF). Unlike with individual estimates, census family estimates only require applying the family weight variable (FAMWGT) to obtain population estimates – users do not need to apply the perturbation weight (WGT2\_I) or multiply by 5. As well, only one record from each family must be used - users must ensure that for each FIN\_\_I there is only one associated LAD record (one LIN\_\_I). Since the LAD is a random sample, it is possible that more than one member from the same family will appear on the LAD. Estimates produced with this weight are comparable to those from the T1 Family File (T1FF).



For longitudinal analysis, the LAD only tracks individuals in the LAD sample over time. Should a researcher wish to try and track census families over time, they may perhaps have some limited success in doing so, but the LAD is not designed to track families. Since the LAD only tracks individuals, it means that if a marriage or relationship dissolves, then the spouse or partner information of the tax filer individual on LAD will not be found in subsequent LAD years following that dissolution, except in the unlikely case that both individuals happen to be selected into the LAD.

As mentioned, the variables on the LAD are available in many cases at one or more different levels of aggregation (see Section 7 for further information). There may be instances where the results users obtain seem confusing when compared across different levels of aggregation. Researchers examining the individual “\_I” and parents “\_P” levels of aggregation may expect that there should be a similarity of results between these levels. However, this need not be the case. A disconnect may occur when the selected LAD individual tax filer is a child. In that case, all the individual income information for this individual “I” relates to the child. However, the income information at the “P” level represents the information of the parents of that child. In that case, there will not be a congruence necessarily between the “I” level and “P” level incomes.

Researchers in such cases, may wish to use the LAD variable INDFL to examine whether the individual filer is a child or not. Users should remember that there is no restriction on the ages of children. A child is defined as anyone who is single and living with one or both parents. For example, a 50 year-old child may be living with a 70 year-old parent. This family would be classified as a lone-parent family.

### LAD programming information

Data access is undertaken with SAS programming language. The next page contains a sample SAS program designed to access LAD data. The library assignments on the first three lines are the locations for the input files (first two lines) and the output files (the third line). The input files are in SAS format and can therefore be accessed with a SET or MERGE statement. This 20% sample based program is aimed at retrieving the number of Social Assistance (SA) recipients in Ontario that did not have any earnings appearing on their T4 slips, according to sex and year (in this case, 2000 to 2002). It is generally recommended that programs use the variables available in the register rather than the yearly files because the register information contains the most recent data. For example, the following program uses SXCO\_I, a variable found in the register, rather than SXCO\_I&yr, the variable found in the yearly LAD files. The FLAG\_I&yr variables in the register are useful to identify individuals who have filed in a given year. In this program, only individuals who have filed every year from 2000 to 2002 are selected. At the end of the program, four tables are created from the output data file. Note that for confidentiality purposes, the weight variables WGT\_\_I (with the LAD 10% sample) or WGT2\_I (with the LAD 20% sample) must be used whenever a SAS procedure such as FREQ or LOGISTIC is invoked.

When programming in SAS, it is important to keep in mind the distinction between missing values and zeros in numeric fields. With SAS, most mathematical operations undertaken with missing values will return missing values. In LAD, in years that an individual is present, numeric variables not relevant to that individual have a value of zero. For example, if a non-family person has filed in 2000, then the value for RRSPI2000 (contributions to a spouse’s RRSP) should be zero. If that individual has not filed in 2000, then the value will be missing. Thus, as a safety precaution, it is suggested that all numeric variables to be used in mathematical expressions be initialized to zero if missing, before using them.

### Sample LAD program

\* Sample SAS program using the LAD;

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

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

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

```
data out.SAOnt;
merge
SOURCE1.LAD2000(where=(PRCO_I2000 = 5) keep=LIN__I PRCO_I2000 SASPYI2000 T4E__I2000)
SOURCE2.LAD2000(where=(PRCO_I2000 = 5) keep=LIN__I PRCO_I2000 SASPYI2000 T4E__I2000)
SOURCE1.LAD2001(where=(PRCO_I2001 = 5) keep=LIN__I PRCO_I2001 SASPYI2001 T4E__I2001)
SOURCE2.LAD2001(where=(PRCO_I2001 = 5) keep=LIN__I PRCO_I2001 SASPYI2001 T4E__I2001)
SOURCE1.LAD2002(where=(PRCO_I2002 = 5) keep=LIN__I PRCO_I2002 SASPYI2002 T4E__I2002)
SOURCE2.LAD2002(where=(PRCO_I2002 = 5) keep=LIN__I PRCO_I2002 SASPYI2002 T4E__I2002)
SOURCE1.REG2002(keep=LIN__I SXCO_I flag_i2000-flag_i2002 WGT2_I)
SOURCE2.REG2002(keep=LIN__I SXCO_I flag_i2000-flag_i2002 WGT2_I);

by LIN__I ;
```

If FLAG\_I2000=1 and FLAG\_I2001=1 and FLAG\_I2002=1; \*person must be tax filer in all 3 years;

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

```
if (T4E__I2000=0 and SASPYI2000>0) then flag_sa2000 = 1;
      else flag_sa2000 = 0 ;
if (T4E__I2001=0 and SASPYI2001>0) then flag_sa2001 = 1 ;
      else flag_sa2001 = 0 ;
if (T4E__I2002=0 and SASPYI2002>0) then flag_sa2002 = 1 ;
      else flag_sa2002 = 0 ;
```

run ;

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

```
proc freq data = out.SAOnt;
      tables SXCO_I*flag_sa2000*flag_sa2001*flag_sa2002 /missing;
      weight WGT2_I ;
```

run ;

\* End of the sample program ;

## 7 Design of LAD variable acronyms

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

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

The one-character aggregate level character provides information on individuals of the census family according to the designated level of aggregation. There are four possibilities, namely 'I', 'P', 'F', and 'K' representing individual, parents, family and children (kids) respectively. The family types outlined in these aggregate levels refer to the status of the family at the end of the tax year. Following are details about each of these aggregate levels:

**I (Individual):**

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

**P (Parents/spouse):**

This aggregate level indicates that the variable contains data for the parent(s) in the census family for couple families or for single-parent families. For partners in couple families, Parents/spouse represents the partner's individual characteristics. The income is the sum of the income of the two parents / spouses. The partner's income in particular year is the difference between this summed income and the individual income e.g. XTIRCP2000 – XTIRCI2000. In the case of lone-parent families or persons not in census families, Parents/spouse is the parent's or person not in census families' individual information.

Because deceased people are attached to families, there are some cases in which variables at the 'P' aggregate level contain information for more than two individuals. If an individual who is a person not in a census family as of December 31st of the year had a spouse who died during the year, the parent aggregate level may contain information for both the individual and his or her spouse. This can occur if an individual's spouse has recently passed away and the individual has since remarried. In such cases, the 'P' variables can contain information for three people, the individual, the individual's living spouse, and the individual's deceased spouse. There are a few variables with a 'P' aggregate level that provide information on only one person in the census family regardless of the family composition. These variables include age, gross business / commission / farming / fishing / professional income, immigrant/emigrant code, English/French language, landing year and year of death.

**F (Family):**

This aggregate level indicates that the information in the variable is an aggregate of all members in the individual's census family, including the individual himself/herself. Once again, note that deceased individuals are attached to families; therefore this variable can contain information aggregated over more individuals than just the census family. The exceptions are LIMATlyyyy and LIMXTlyyyy, which are the low income status variables using ISD's after-tax income and total income definitions, respectively. These two variables are dichotomous variables (i.e. 0 or 1). Additional exceptions are gross business income (BGRS\_Fyyyy), gross commission income (CMGRSFyyyy), gross farming income (FMGRSFyyyy), gross fishing income (FSGRSFyyyy), and gross professional income (PFGRSFyyyy), which contain the largest gross self-employment income amongst all the people in the census family.

**K (Kids):**

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

The four-characters for the calendar year, identifies the year to which the variable is associated. The LAD data are stored in separate files for each calendar year; therefore all variables in a particular year file will have the same four-character calendar year reference. The only exception in the yearly files is the variable LIN\_\_I, the LAD individual identification number, which is available for each observation present in each year file, but does **not** have a calendar year as part of the acronym (note that there is also a variable for spousal LIN (LIN\_\_Pyyyy<sup>2</sup>) which **does** have the year extension as part of the acronym name). In the register file, the exceptions to the four character year are LIN\_\_I, SXCO\_\_I, YOB\_\_I, YOD\_\_I, LNDYRI, TTNFLI and IMMFLI, which are the individual's LIN, sex, year of birth, year of death, landing year, temporary SIN flag, and immigrant flag, respectively.

1. Tax filers selected into the sample can include adults, children and the deceased.

2. The variable LIN\_\_Pyyyy is generated from the SIN of the person with whom the filer was matched in that year. It is not necessarily the spousal SIN listed by the individual on the personal part of his or her T1 Tax Form.

## 8 What's new – LAD 2022

There have been relatively few changes to the LAD and to the LAD data dictionary since the release of the 2021 LAD. The main change is the introduction of new variables, mostly federal income support variables and credits from the provincial governments relating to COVID or labour market supports. As well, there have been some changes to a few existing variables with updates or modifications to their descriptions. Included in these changes is an update to the capital gains variable for reference years prior to 1991.

### Modified variables

To assist users of the LAD several edits and updates have been made to the definitions of certain variables. These changes were generally updates to correct spelling and adjust tax file references and did not affect the data associated with these variables, except for changes to the variable CLKGX. The modification to the data for the capital gains variable has been to the calculation of gross taxable gains for reference years prior to 1991. This affects values for the variables net Capital gains or losses (CLKGX), and aggregated variables that include capital gains: - Total Income plus capital gains (XTIIC), After Tax income plus capital gains (AFTIC), and Market income, plus capital gains (MKIIC) for the years prior to 1999. Users are encouraged to consult the relevant variable definitions in Section 9 below.

### New variables

Five new variables have been added to the LAD 2022 database. The first is the Air quality improvement tax credit (AQITCEAC\_) for small business investment for cleaner indoor air. Second is the Climate action incentive payments, individual (CAIP\_), which replaces the Canada action incentive (CAIAMC) program in 2021. The third is the Return on fuel charge proceeds to farmers tax credit (FCHRGTCRC) which allows farmers to access tax credits to reduce costs associated with carbon taxes.

As well, there are two new government transfer variables. The first is the Canada Worker Lockdown Benefit (CV19CWLB\_), a temporary COVID-19 income support for workers. The second is the Manitoba Family Affordability Benefit Payment (MFABP) which is a refundable tax credit sent to eligible families as part of the Government of Manitoba's Family Affordability Package. The table below lists the variable names and descriptions of the new additions to the 2022 LAD. More complete descriptions can be found in section 9.

#### New variables available on the LAD as of income year 2022

New variables	Years available
Air quality improvement tax credit (AQITCEAC_)	2022 to present
Climate action incentive payments, individual (CAIP_)	2022 to present
Return of fuel charge proceeds to farmers tax credit (FCHRGTCRC)	2022 to present
Canada Worker Lockdown Benefit (CV19CWLB_)	2022
Manitoba Family Affordability Benefit Payment (MFABP)	2022

## 9 LAD variable definitions

### Total Income

#### Totals

##### **Total Income - StatCan Definition (XTIRC)**

(1982 to present)

Definition: Total income (TIRC), as found on Line 15000 of the T1 tax form, refers to the sum of a tax filer's income for the Canada Revenue Agency's purpose. CISWS modifies this variable to create its own definition of total income (XTIRC). It includes the tax filer's income from taxable as well as non-taxable sources. This definition has changed over the years to reflect changes in the tax form, refundable tax credits, and income calculations. The relationship between the Canada Revenue Agency's and CISWS's definition is as follows (see Section 14, Table 4 for a complete list of variables):

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

For a complete accounting of the particular variables used to define XTIRC for particular years, and differences between XTIRC and TIRC, please consult Section 11 of this data dictionary.

Derived from: T1FF processing

LAD: XTIRC I, F, P, K

**Total Income plus capital gains - StatCan Definition (XTIIC)**

(1982 to present)

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

Derived from: XTIRC and CLKGX

LAD: XTIIC I, F, P

**Total Income - CRA definition (TIRC\_)**

(1982 to present)

Definition: This variable represents total income as defined by the Canada Revenue Agency. The variable is the sum of many income sources including market and non-market income. For a complete accounting of the particular variables used to define TIRC for particular years, and the differences between TIRC and XTIRC, please consult Section 11 of this data dictionary.

Derived from: Line 15000 (2019 to present), Line 150 (1984 to 2018), Line 24 (1982 to 1983)

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

**After Tax Income - StatCan definition (AFTAX)**

(1982 to present)

Definition: Income after tax is the total income (XTIRC) excluding provincial and federal taxes and including the Quebec abatement. This variable is available for both tax filers and imputed individuals. However, imputed individuals have  $NPTXC = 0$ ,  $NFTXC = 0$  and  $ABQUE = 0$ , resulting in  $AFTAX = XTIRC$ .

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

Derived from: T1FF processing

LAD: AFTAX I, F, P, K

**After Tax income plus capital gains - StatCan definition (AFTIC)**

(1982 to present)

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

Derived from: AFTAX and CLKGX

LAD: AFTIC I, F, P

## Market Income

### Totals

#### **Market income (MKINC)**

(1982 to present)

Definition: Market income is defined as total income excluding government transfer payments from government programs. These exclusions include workers' compensation, Child Tax Benefit, employment insurance, CPP/QPP, etc. among others.

Market income plus income from government transfer payments will equal what has been defined as Total income by CISWS (XTIRC). For a complete accounting of the particular variables used to define MKINC for particular years, and the differences between MKINC and XTIRC, please consult Section 11 of this data dictionary.

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

LAD: MKINC I, F, P, K

#### **Market income, plus capital gains (MKIIC)**

(1982 to present)

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

Derived from: MKINC and CLKGX

LAD: MKIIC I, F, P

## Employment Income

### Totals

#### **Employment Income (EI\_\_)**

(1982 to present)

Definition: It is the total reported employment income. Employment income includes wages and salaries, commissions from employment, training allowances, tips and gratuities and self-employment income (net income from business, profession, farming, fishing and commissions), Indian exempt employment income, Indian exempt self-employment income.

Derived from: T1FF processing

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

### **Wages, Salaries and Commissions**

#### **Employment income from T4 slips (T4E\_\_)**

(1982 to present)

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

Derived from: Line 10100 (2019 to present), Line 101 (1984 to 2018), Line 01 (1982 to 1983)

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

**XTIRC**: Included from 1982 to present.

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

**Commission income from T4 slips (CMIT4)**

(1982 to present)

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

Derived from: Line 10120 (2019 to present), Line 102 (1984 to 2018), Line 02 (1982 to 1983)

LAD: CMIT4 I, F, P

**Total working income exempt from Tax Under the Indian Act (EXIND)**

(1999 to present)

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

A tax filer wishing to claim this exempt income must complete a form T-90 detailing their exempt working income and other income

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

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

See also variables "Maternity benefits exempt from tax under the Indian Act" SIEMBA, and "Other income exempt from tax under the Indian Act" SIEOIA.

Derived from: Line 10000 (1999 to present) TD-IN form and T-90

LAD: EXIND I, P, F, K

**T4 slips issued to individual, number of (T4CNT)**

(2000 to present)

Definition: This represents the number of T4 slips issued to the person. It may not necessarily be the number of businesses that the person worked for as businesses sometimes issue more than one T4 per individual. People not associated with a T4 slip should have a count of 0.

Derived from: T4 slips

LAD: T4CNT I

**Self-employment Income****Self-employment, net income (SEI\_\_)**

(1982 to present)

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

business income. Now, only the tax filer's share of active self-employment partnership income is included. Amounts reported by tax filers might be positive, negative or zero.

Please note, the values for the variable SEIEXIND (Total tax-exempt self-employment income under the Indian Act) are included in this variable starting in 2010.

Derived from: Lines 13500-14300 (2019 to present), Lines 135-143 (1984 to 2018), Line 19-23 (1982 to 1983)  
TIRC\_: Included from 1982 to present.  
XTIRC: Included from 1982 to present.

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

### **Total tax-exempt self-employment income under the Indian Act (SEIEXIND\_)**

(2010 to present)

Definition: If the tax filer is an Indian registered, or eligible to be registered, under the Indian Act, and they earned tax-exempt, self-employed income on a reserve in Canada, they would enter their total tax-exempt self-employed income.

Derived from: Line 54494 (2019 to present), Line 5494 (2010 to 2018) Schedule 13

LAD: SEIEXIND\_ I, F, P

### **Business income, net (BNET)**

(1982 to present)

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

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

Derived from: Line 13500 (2019 to present), Line 135 (1984 to 2018), Line 19 (1982 to 1983)  
TIRC\_: Included from 1982 to present.  
XTIRC: Included from 1982 to present.

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

### **Professional income, net (PFNET)**

(1982 to present)

Definition: Net professional income is the tax filer's share of income (gain or loss) from the practice of a profession after costs and expenses are deducted. The business must be unincorporated. Amounts reported by tax filers might be positive, negative or zero.

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

Derived from: Line 13700 (2019 to present), Line 137 (1984 to 2018), Line 20 (1982 to 1983)  
TIRC\_: Included from 1982 to present.  
XTIRC: Included from 1982 to present.

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



**Commission income, net (CMNET)**

(1982 to present)

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

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

Derived from: Line 13900 (2019 to present), Line 139 (1984 to 2018), Line 21 (1982 to 1983)  
**TIRC** : Included from 1982 to present.  
**XTIRC**: Included from 1982 to present.

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

**Farming income, net (FMNET)**

(1982 to present)

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

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

Derived from: Line 14100 (2019 to present), Line 141 (1984 to 2018), Line 22 (1982 to 1983)  
**TIRC** : Included from 1982 to present.  
**XTIRC**: Included from 1982 to present.

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

**Fishing income, net (FSNET)**

(1982 to present)

Definition: Net fishing income is the tax filer's share of income (gain or loss) from an unincorporated fishing operation, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by tax filers might be positive, negative or zero.

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

Derived from: Line 14300 (2019 to present), Line 143 (1984 to 2018), Line 23 (1982 to 1983)  
**TIRC** : Included from 1982 to present.  
**XTIRC**: Included from 1982 to present.

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

**Business income, gross (BGRS\_)**

(1982 to present)

Definition: Gross business income is the entire income of the tax filer's unincorporated business (e.g. dentist, accountant, physician, etc.), before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the income of the whole operation.

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

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

Derived from: Line 13499 (2019 to present), Line 162 (1984 to 2018), Line 84 (1982 to 1983)

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

**Professional income, gross (PFGRS)**

(1982 to present)

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

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

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

Derived from: Line 13699 (2019 to present), Line 164 (1984 to 2018), Line 85 (1982 to 1983)

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

**Commission income, gross (CMGRS)**

(1982 to present)

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

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

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

Derived from: Line 13899 (2019 to present), Line 166 (1984 to 2018), Line 86 (1982 to 1983)

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

### ***Farming income, gross (FMGRS)***

(1982 to present)

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

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

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

Derived from: Line 14099 (2019 to present), Line 168 (1984 to 2018), Line 87 (1982 to 1983)

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

### ***Fishing income gross (FSGRS)***

(1982 to present)

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

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

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

Derived from: Line 14299 (2019 to present), Line 170 (1984 to 2018), Line 88 (1982 to 1983)

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

### ***Self-employment income from T4 slips for a shareholder (SEISHRHDR\_)***

(2010 to present)

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

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

Derived from: Line 54493 (2019 to present) Line 5493 (2010 to 2018)

LAD: SEISHRHDR\_ I, F, P

**Flag - Self-employment income (SEISW)**

(1982 to present)

Definition: This field identifies whether the individual has reported self-employment income in any of the gross or net unincorporated self-employment income fields. The unincorporated self-employment income categories are business, commission, farming, fishing, and professional. It is possible that the net income is 0 but not the gross income (SEISW is 1).

This is a character variable with the following codes:

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

Derived from: Lines 13500, 13700, 13900, 14100, 14300, 13499, 13699, 13899, 14099, 14299 (2019 to present)  
 Lines 135, 137, 139, 141, 143, 162, 164, 166, 168, 170 (1984 to 2018),  
 Lines 19-23 and Lines 84-88 (1982 to 1983)

LAD: SEISW I, P, F, K character

**Flag - Self-employment income exemption for Status Indians (SEIEXINDSW\_)**

(2010 to present)

Definition: This variable indicates whether a filer received the self-employment income exemption for Status Indians or not. The value 0 indicates that the filer did not receive the exemption. A value of 1 indicates that the filer did receive the exemption.

Derived from: LAD processing

LAD: SEIEXINDSW\_ I

**Other Employment Income**

**Other employment income (OEI\_\_)**

(1982 to present)

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

Derived from: Line 10400 (2019 to present), Line 104 (1984 to 2018), Line 03 (1982 to 1983)

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

**Investment Income**

**Dividends**

**Dividends (XDIV\_)**

(1982 to present)

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

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

**2006 to present:**

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

Where:

*DIVTX = Total taxable amount of dividends (eligible and other than eligible dividends) from taxable Canadian corporations, (line 12000, formerly line 120).*

*DIVTO = Taxable amount of dividends other than eligible dividends, (line 12010, formerly line 180).*

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

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

- *gross-down factor1 (gross-down factor for other than eligible dividends) =*
  - ▶ *1/1.25 (2006 to 2013)*
  - ▶ *1/1.18 (2014 to 2015)*
  - ▶ *1/1.17 (2016 to 2017)*
  - ▶ *1/1.16 (2018)*
  - ▶ *1/1.15 (2019 to 2022)*
- *gross-down factor2 (gross-down factor for eligible dividends) =*
  - ▶ *1/1.45 (2006 to 2008)*
  - ▶ *1/1.44 (2009 to 2010)*
  - ▶ *1/1.41 (2011)*
  - ▶ *1/1.38 (2012 to 2022)*

**1982 to 2005:**

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

Where:

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

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

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

Derived from: T1FF processing

LAD: XDIV\_ I, F, P

**Net eligible dividends (DIVTE)**

(2006 to present)

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

Derived from: T1FF Processing

LAD: DIVTE I, F, P

**Other than eligible dividends, net (DIVTO)**

(2006 to present)

Definition: These are the taxable amount of dividends (other than eligible dividends). If they did not receive an information slip, they must calculate the taxable amount of other than eligible dividends by multiplying the actual amount of dividends (other than eligible) they received (see XDIV\_ for the amount).

Derived from: Line 12010 (2019 to present), Line 180 (2006 to 2018)

LAD: DIVTO I, F, P

**Taxable amount of dividends from Canadian corporations (DIVTX)**

(1982 to present)

Definition: Includes dividend income from taxable Canadian corporations (such as stocks or mutual funds) and then grossed down to the actual amounts received; dividends should be reported as income in the year they are received. Dividend income does not include dividends received from foreign investments (which are included in interest income and reported on line 12100). See also XDIV and DIVTO.

Derived from: Line 12000 (2019 to present), Line 120 (1984 to present), Line 14 (1982 to 1983)

LAD: DIVTX I, F, P

**Limited partnership income, net (LTPI\_)**

(1988 to present)

Definition: Net partnership income is reported for limited or non-active partners only. It is the tax filer's income, after costs and expenses are deducted, if he or she was a limited partner of a partnership that did not include a rental or farming operation. Amounts reported by the tax filer might be positive, negative or zero. This variable is included in TIRC\_ and XTIRC from 1988 to the present. Prior to 1988, limited partnership income (LTPI\_) was declared in net business income (SEI\_\_\_), net rental income (RNET\_), or may have been declared in other income (OI\_\_\_), depending on the type of business.

Derived from: Line 12200 (2019 to present), Line 122 (1988 to 2018)

LAD: LTPI\_ I, F, P

**Interest, Rent, and other investment income****Interest on bonds, trusts, and deposits, and other investment income (INVI\_)**

(1982 to present)

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

Derived from: Line 12100 (2019 to present), Line 121 (1984 to 2018), Line 15 (1982 to 1983)

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

**Rental income, net (RNET\_)**

(1982 to present)

Definition: Net rental income is the tax filer's net income from rental activities (gain or loss) after costs and expenses are deducted. Amounts reported by tax filers might be positive, negative or zero. Prior to 1988, limited partnership income (LTPI) may have been included in this variable.

Derived from: Line 12600 (2019 to present), Line 126 (1984 to 2018), Line 16 (1982 to 1983)

LAD: RNET\_ I, F, P

**Rental income, gross (RGRS\_)**

(1982 to present)

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

Derived from: Line 12599 (2019 to present), Line 160 (1984 to 2018), Line 83 (1982 to 1983)

LAD: RGRS\_ I, F, P

**Private Retirement Income****RRSP income (T4RSP)**

(1988 to present)

Definition: Registered retirement savings plan (RRSP) income represents RRSP withdrawals during the tax year. All amounts withdrawn from an RRSP must be included in the tax filer's income. An annuity, which has passed to a tax filer after his or her spouse's death, must be included in income. Annually, the first \$1,000 of annuity payments received from an RRSP may be eligible for the pension income tax credit (Line 31400). In 1986 and 1987, annuity payments from an RRSP were included in pension and superannuation income. Beginning in 1995, line 12900 includes repayments that have not been made to an RRSP under the Home Buyers' Plan (HBP).

The following provides some additional information on the HBP and repayments to this plan. The Home Buyers' Plan enables an individual to withdraw up to \$20,000 from his or her RRSP to buy or build a qualifying home. Under the HBP, the individual is required to repay the withdrawal to his or her RRSP within a period of no more than 15 years. The minimum required repayment on an annual basis is 1/15<sup>th</sup> of the amount withdrawn from the RRSP. If in any year the individual does not repay the amount required for that year, then the amount is included as RRSP income, line 12900.

Derived from: Line 12900 (2019 to present), Line 129 (1988 to 2018)

LAD: T4RSP I, F, P

**RRSP income for persons aged 65 and over (RRSPO)**

(1988 to present)

Definition: Same definition as RRSP income (T4RSP) except that the variable is calculated for persons with AGE ≥65 only. From 1988 to present this variable was included in XTRIC for persons age 65 and over. Prior to 1988, it was included in Pension and superannuation income or Other Income (see RRSP Income).

Derived from: T1FF processing, Line 12900 (2019 to present), Line 129 (1988 to 2018)

LAD: RRSPO I, F, P

**Pension and superannuation income (SOP4A)**

(1982 to present)

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

Derived from: Line 11500 (2019 to present), Line 115 (1984 to 2018), Line 11 (1982 to 1983)

LAD: SOP4A I, F, P

## Capital Gains and Losses

### **Capital gains or losses, net (CLKGX)**

(1982 to present)

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

Derived from: T1FF processing, on Line 19700 (2019 to present), Line 197 (2001 to 2018), Line 9 (2000) Schedule 3

LAD: CLKGX I, F, P

### **Capital gains/losses, net taxable (CLKGL)**

(1982 to present)

Definition: A capital gain or loss occurs when there is a disposition or deemed disposition of capital property, only a fraction of net capital gains are taxable.

The following is the percentage of capital gains that is taxable:

- 50%, 2001 to 2022;
- Three different percentages in 2000;
- 75%, 1990 to 1999;
- 37.5%, 1997 for certain property donated to charity;
- 66%, 1988 and 1989;
- 50%, 1982 to 1987.

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

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

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

Derived from: Line 12700 (2019 to present), Line 127 (1984 to 2018), Line 17 (1982 to 1983)

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

**XTIRC:** Not present.

LAD: CLKGL I, F, P

### **Net capital gain or loss from bonds, debentures, etc (KGLOF)**

(2009 to present)

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

Derived from: Line 15300 (2019 to present), Line 153 (2009 to 2018) Schedule 3

LAD: KGLOF I, F, P

### **Net capital gain or loss from real estate (KGLPF\_)**

(1994 to present)

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



Derived from: Line 13800 (2019 to present), Line 138 (1994 to 2018) Schedule 3

LAD: KGLPF\_ I, F, P

***Net capital gain or loss on farm, fishing foreclosure (KGLFM)***

(2009 to present)

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

Derived from: Line 12400 (2019 to present), Line 124 (2009 to 2018) Schedule 3

LAD: KGLFM I, F, P

***Net capital gain or loss from other foreclosures (KGLFRMCLOS\_)***

(2010 to present)

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

Derived from: Line 15500 (2019 to present), Line 155 (2010 to 2018) Schedule 3

LAD: KGLFRMCLOS\_ I, F, P

***Capital gain or loss on qualified small business shares (SBGLSH\_)***

(2010 to present)

Definition: The net capital gain or loss from the disposition of qualified small business corporation shares. For more information see variable SBDSGRS\_.

Derived from: Line 10700 (2019 to present), Line 107 (2010 to 2018) Schedule 3

LAD: SBGLSH\_ I, F, P

***Capital gains deferral from dispositions of shares (KGSBINVDFR\_)***

(2010 to present)

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

Derived from: Line 16100 (2019 to present), Line 161 (2010 to 2018) Schedule 3

LAD: KGSBINVDFR\_ I, F, P

***Business investment loss (KLCBC)***

(1988 to present)

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

- a share of a small business corporation; or
- a debt owed to the tax filer by a small business corporation.

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

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

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

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

Derived from: Line 21700 (2019 to present) Line 217 (1988 to 2018)

LAD: KLCBC I, F, P

***Non-taxable portion of capital gains on capital gifts (GFTP\_)***

(2009 to present)

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

Derived from: Form T1170

LAD: GFTP\_ I, F, P

***Capital gain or loss on prior year reserves (KGAPPLRSVC\_)***

(2010 to present)

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

Derived from: Line 19200 (2019 to present), Line 192 (2010 to 2018) Schedule 3

LAD: KGAPPLRSVC\_ I, F, P

***Capital gain reserve from disposition of capital property (KGHRS)***

(2009)

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

Derived from: Form T2017

LAD: KGHRS I, F, P

***Disposition proceeds on foreclosed farm, fishing property (FRMCLOSGRS\_)***

(2010 to present)

Definition: The tax filer may have held a mortgage on a property but had to repossess the property later because they were not paid all or a part of the amount owed under the mortgage. In this case, they may have to report a capital gain or loss. If the capital gain or loss is from a mortgage foreclosure or conditional sales repossession, they have to report the total disposition on line 12300 of Schedule 3.

Qualified farm property is certain property the tax filer or their spouse or common-law partner owns. It is also certain property owned by a family-farm partnership in which the tax filer or their spouse or common-law partner holds an interest.

Qualified fishing property is certain property the tax filer or their spouse or common-law partner owns. It is also certain property owned by a family fishing partnership in which the tax filer or their spouse or common-law partner holds an interest.

Derived from: Line 12399 (2019 to present), Line 123 (2010 to 2018) Schedule 3

LAD: FRMCLOSGRS\_ I, F, P

**Farm, fishing dispositions eligible for capital gains deduction (KGELGBFRMI\_)**

(2010 to 2017)

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

Derived from: Line 173 (2010 to 2017) Schedule 3

LAD: KGELGBFRMI\_ I, F, P

**Disposition proceeds from real estate (KGREALT\_)**

(2013 to present)

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

Derived from: Line 13599 (2019 to present), Line 136 (2013 to 2018), Schedule 3

LAD: KGREALT\_ I, F, P

**Disposition proceeds of qualified small business shares (SBDSPGRS\_)**

(2010 to present)

Definition: The total proceeds of the disposition of qualified small business corporation shares. A share of a corporation will be considered to be a qualified small business corporation share if all the following conditions are met:

- at the time of sale, it was a share of the capital stock of a small business corporation, and it was owned by the tax filer, their spouse or common-law partner, or a partnership of which they were a member;
- throughout that part of the 24 months immediately before the share was disposed of, while the share was owned by the tax filer, a partnership of which they were a member, or a person related to them, it was a share of a Canadian-controlled private corporation and more than 50% of the fair market value of the assets of the corporation were:
  - ▶ used mainly in an active business carried on primarily in Canada by the Canadian-controlled private corporation, or by a related corporation;
  - ▶ certain shares or debts of connected corporations; or
  - ▶ a combination of these two types of assets; and
- throughout the 24 months immediately before the share was disposed of, no one owned the share other than the tax filer, a partnership of which they were a member or a person related to them.

Derived from: Line 10699 (2019 to present), Line 106 (2010 to 2018) Schedule 3

LAD: SBDSPGRS\_ I, F, P

**Other market income, including non-government transfers****Total spousal and child support payments received (TALIR)**

(1998 to present)

Definition: Total amount of spousal and child support payments received by the tax filer in the year. Effective May 1, 1997, a new system of taxation has been implemented under which separate treatment is prescribed for payments made on account of child support (“child support payments”) and payments made on account of support of the recipient (usually but not always a former spouse or common-law partner; these payments are referred to for convenience as “spousal payments”). Child support payments are not taxable to the recipient or deductible to the payor, whereas support payments for the benefit of the recipient will continue to be taxable to the recipient and deductible to the payor so long as they meet the criteria. There is a general presumption that payments are child support payments unless otherwise identified, and new system agreements which provide for taxable/deductible (as opposed to child support) payments must be registered with the CRA. A tax filer enters on line 156 the total of all support payments for themselves and/or for a child that they received (or, if the tax filer is

the payer, the payments that were repaid to them under a court order) in the tax year. Tax filers enter on line 12800 only the taxable amount. In the case where the payments are made for the benefit of the recipient (usually a former spouse/common-law partner) the former system will still apply.

Prior to May 1, 1997 the following applied to determining the taxable amount of spousal and child support received. The taxable portion of this amount is written in the ALMI field. Support payments received were generally taxable if ALL of the following conditions were met:

- when the payments were received, the tax filer and the person making the payments were living apart because of a breakdown in the relationship;
- the payments were made under a court order or written agreement;
- the payments were made to maintain the tax filer, their children, or both;
- the payments were an allowance to be paid periodically, such as monthly or quarterly;
- the payments were made to the tax filer or to someone else on the tax filer's behalf.

Derived from: Line 12799 (2019 to present), Line 156 (1998 to 2018)

LAD: TALIR I, F, P

***Alimony or support income (ALMI\_)***

(1986 to present)

Definition: Alimony income is the Taxable income received by the tax filer from a former spouse, for spousal support (alimony) and/or for child support (maintenance).

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

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

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

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

Derived from: Line 12800 (2019 to present), Line 156 (1997 to 2018), Line 128 (1986 to 1996)

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

**XTIRC:** Same as TIRC.

LAD: ALMI\_ I, F, P

***Other income exempt from tax under the Indian Act (SIEOIA\_)***

(2019 to present)

This variable measures the amount of ‘other income’ received by a qualifying tax filer, which is exempt from tax. The relevant income amounts are provided by the tax filer on form T-90 and include a number of income items, such as CPP or QPP benefits, among others. The variable, as calculated here, excludes Maternity benefits exempt from tax under the Indian Act, which are a separate variable, see SIEMBA\_. For a complete list of the income items which are included in other exempt income, consult the T-90 form.

Derived from: Line 10026 (2019 to present) Form T-90

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

**Scholarships fellowships bursaries amount (TSBAPG\_)**

(2019 to present)

Definition: Taxable scholarship, fellowships, bursaries, and artists' project grants. A tax filer must report prizes and awards received as a benefit from their employment or in connection with a business. This type of income is not eligible for the \$500 basic scholarship exemption. If a tax filer received a research grant this would be reported as "Other income" - see variable "Other employment income" OEI\_\_.

Certain scholarships, bursaries, and artists' project grants are not taxable, such as:

- elementary and secondary school scholarships and bursaries;
- post-secondary school scholarships, fellowships, and bursaries received in a tax year are not taxable if the tax filer is considered a full-time qualifying student either for the year of taxation, the year prior to that tax year, or the year following that tax year. For example, the amounts would not be taxable in the tax year 2019 if the tax filer was a full-time qualifying student in 2018, 2019, or 2020.

Derived from : Line 13010 (2019 to present)

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

**Other Income (OI\_\_)**

(1982 to present)

Definition: Other income is a variable used by the Canada Revenue Agency to capture income that is taxable but is not listed elsewhere in the tax return. In addition, amounts reported as spousal income are placed into other income for non-filing spouses during T1FF processing.

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

- Scholarships, fellowships and bursaries, less the \$500 tax exempt amount (1982 to 2018). Furthermore, in 2000 if an amount is received for an enrolment in a program and for which an education amount can be claimed, only the amount more than \$3,000 has to be reported. As of January 1, 2017, the education amount was eliminated and the new term "qualifying student" was introduced to ensure that the scholarship exemption was unaffected. In addition, the exemption was enhanced to include scholarships or bursaries received by students aged 16 and over at the end of the year who are enrolled in a post-secondary educational institution in Canada for a program that is not at the post-secondary level but provides the student with skills for, or improves a student's skills in, an occupation. As of 2019, taxable scholarships, fellowships, bursaries, and artists' project grants are to be separated from other income and reported on line 13010;
- Apprenticeship Incentive Grant, Apprenticeship Incentive Grant for Women, or Apprenticeship Completion Grant from box 130 of their T4A slips (2019 to present)
- Artist's project grants, less the \$500 tax exempt amount, or less artist's; expenses, whichever is of benefit to the tax filer (1991 to 1992);
- Research grants less research expenses (1988 to 1989);
- Project grants received in the tax year (1994 to present);
- Retiring allowances (1982 to present);
- Death benefits from employment service, less any tax free amounts (1982 to present);
- Taxable payments from a registered education savings plan;
- Loans and transfers of property (1988 to present);
- Amounts distributed from a retirement compensation arrangement (1990 to 1994);
- Training allowances (1989 to present);
- Income averaging annuity contract payments not reported on Line 115 (1982 to 1990);
- Certain annuity payments (1992 to present);
- Amounts received under a supplementary unemployment benefit plan (a guaranteed annual wage plan) (1982 to 1989) (included as other employment income in 1990 to 1992);

- Registered education savings plan income (1982 to present);
- Registered retirement savings plan income, excluding annuities reported as pension income on Line 115 (1982 to 1987);
- Alimony or support Income (1982 to 1985);
- Limited partnership income (1982 to 1987);
- Amounts from an amateur athlete trust, shown in box 26, T3 slip (1994 to present); and any other type of Taxable income not reported elsewhere on the return (1982 to present).
- Canada Emergency Response Benefit (2020 to present)
- Canada Emergency Student Benefit (2020 to present)
- Canada Recovery Caregiving Benefit (2020 to present)
- Canada Recovery Sickness Benefit (2020 to present)
- Canada Recovery Benefit (2020 to present)
- Taxable Provincial/Territorial COVID Financial Assistance payments (2020 to present)
- One-time OAS supplement for older senior (2021).

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

**Other income for non-filing spouses:**

- 2020 to present: non filing spouse could be assigned an amount for the Net Federal Supplement if a link was made possible between their T1FF record and the T5007 slip information. Non-filing spouse could also have. COVID Benefits Received (Government Transfers – COVID).
- 1991 to present: Starting in 1991, non-filing spouses are assigned an income based on the spousal net income for provincial refundable tax credits and the spousal net income for the GST credit reported by their spouse and in the married / spousal amount. If both of these fields are equal to zero, and the non-filing spouse is over 65, then the maximum amount of annual Old Age Security pension (OASP) is imputed to this person. If the two spousal Net Income fields are zero, and the imputed spouse is 65, then an amount of OASP benefits is randomly assigned between 12 different amounts, each representing the OASP benefit that an individual would receive according to his or her month of birth. The benefit is randomly assigned because the birth month is not known;
- If at least one of the two spousal net income fields is greater than zero and the marital exemption is greater than zero, the imputed income is calculated from the married / spousal amount field. However, if the marital exemption field is not greater than zero, and the spousal Net income for GST is greater than zero, then the imputed income will be set to equal the amount claimed in the spousal Net income field for GST. All imputed amounts for OASP and Other Income are based on the information received from the filing spouse and the non-filing spouse’s record for age (spouse), age (imputed spouse) and OASP monthly benefits;
- 1986 to 1990: Same as above except the Federal sales tax credit information was used instead of GST credit;
- 1983 to 1985: Same as above except there was no Federal sales tax credit at that time;
- 1982: Other income for non-filing spouses was set to zero.

**Note:** The Canada Revenue Agency definition of “other income” includes retiring allowances, scholarships, amounts received through a supplementary unemployment benefit plan (Guaranteed Annual Income Plan), payments from income-averaging annuity contracts, as well as all other Taxable income not included elsewhere.

Derived from: Line 13000 (2019 to present), Line 130 (1984 to 2018), Line 18 (1982 to 1983)

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

## Government Transfers Received

### Totals

#### *Transfer payment income (TRPIN)*

(1982 to present)

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

- From 1982 to present:
  - ▶ Canada and Quebec Pension Plan benefits (CQPP\_), (T);
  - ▶ Old Age Security pension (OASP\_), (T);
  - ▶ Provincial refundable tax credits (PTXC\_), (N);
  - ▶ Employment insurance benefits (EINS\_), (T);
  - ▶ Family benefits (FABEN), (N & T)
    - 1982 to 1986; Provincial Family Allowance for Quebec
    - 1982 to 1992; Federal Family Allowance for all provinces
    - 1994 to present; Provincial Family Allowance for Quebec
    - 1996 to present; Provincial family benefits for British Columbia
    - 1997 to present; Provincial family benefits for Alberta and New Brunswick
    - 1998 to present; Provincial family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories.
- From 1986 to present:
  - ▶ GST and FST Credits (GHSTC), (N).
- From 1986 to 1991:
  - ▶ Non-Taxable income (NTXI\_) (N). See next entry where components of NTXI\_ are available separately.
- From 1992 to present
  - ▶ Components of non-Taxable income (NTXI\_) are available:
    - Net federal supplements (NFSL\_), (N);
    - Social assistance income (SASPY), (N);
    - Workers' compensation payments (WKCPY), (N).
- From 1993 to 2005:
  - ▶ Child Tax (CTBI\_), (N).
- In 2006:
  - ▶ Universal Child Care Benefit (UCCB\_), (N).
- In 2007:
  - ▶ Working income tax benefit (WITB\_), (N).
- From 2015 to 2016:
  - ▶ Children's fitness tax credit (RCFTCC\_), (N).

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

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

LAD: TRPIN I, F, P

## Child Related

### Federal Child Tax Benefit

#### *Child Tax Benefit (CTBI\_)*

(1993 to present)

Definition: The Child Tax Benefit (or Canada Child Tax Benefit, CCTB) is a program that replaces (beginning from 1993) the previous federal Family Allowance program, the non-refundable child deduction and the refundable Child Tax Credit. It is an income supplement for individuals who have at least one qualified dependent child. Factors involved in determining the Child Tax Benefit (CTBI) include: the number of dependent children, their ages and family income. Provided all eligibility requirements are met, the benefits will continue until the month following the child's 18<sup>th</sup> birthday.

**Note:** The COVID benefits related to CTBI (CHDBN\_CCB\_COVID) are already included in CTBI.

Derived from: Child Tax Benefit (CTB) file

**TIRC\_:** Not present.

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

LAD: CTBI\_ I, F, P

#### *Family allowance received (FA\_\_\_)*

(1982 to 1992)

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

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

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

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

Beginning in 1989, family allowance was clawed back from higher income families. See Family Allowance repayment, calculated for more information.

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

Derived from: Line 118 (1984 to 1992), Line 12 (1982 to 1983)

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

**XTIRC:** Included from 1982 to 1992 inclusively. Family Allowance was replaced by the Child Tax Benefit in 1993. Provincial family allowance has been included in XTIRC as following:



Quebec (from 1982 to 1986 in FA\_ and 1994 to present in FABEN), British Columbia (from 1996 in FABEN), New Brunswick (from 1997 in FABEN) and Alberta (from 1997 in FABEN), Nova Scotia (from 1998 in FABEN), Ontario (from 1998 in FABEN), Saskatchewan (from 1998 in FABEN) and Northwest Territories (from 1998 in FABEN).

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

**Family benefits (FABEN)**

(1982 to present)

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

1982 to 1992:

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

A dependent child was defined as a child with no Taxable income of his or her own until 1988. Beginning in 1988, this stipulation was dropped because the Canada Revenue Agency introduced non-refundable tax credits and this changed the method of reporting Taxable income. From 1988 onward, a dependent could have some Taxable income and still receive Family Allowance.

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

1993:

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

1994 to present:

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

1996 to present:

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

1997 to present:

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

1998 to present:

Family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories are included in this variable. The Nova Scotia benefits consist of the Nova Scotia Child Tax Benefit. The Ontario benefits consist of the Child Care Supplement for Working Families. The Saskatchewan benefits consist of the Child Tax Benefit. The Northwest Territories Benefits consist of the Child Benefit and the Territorial Worker's Supplement. These benefits are estimated since they are not available from the T1 form.

1999 to present:

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

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

LAD: FABEN I, F, P

***Benefit for disabled children (CTBDS)***

(2005 to present)

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

Derived from: Child Tax Benefit file, Canada Revenue Agency

LAD: CTBDS I, F, P

**Federal Universal Child Care Benefit**

***Universal Child Care Benefit (UCCB\_)***

(2006 to present)

Definition: The Universal Child Care Benefit is an amount paid for each child under 6 years of age, and from 2015 to 2016, an amount for each child age 6 to 17 years, for whom a person is responsible. The benefit will continue until the month following the child's 6th birthday.

As of July 2016, the Canada child benefit (CCB) has replaced the Canada child tax benefit (CCTB), the national child benefit supplement (NCBS), and the universal child care benefit (UCCB). The CCB is a tax-free payment. The amounts for the new CCB program can be found in the existing UCCB\_ variable. Even though this program ended in 2016, certain lumpsum payments are still issued to a limited number of tax filers.

Derived from: Line 11700 (2019 to present), Line 117 (2006 to 2018)

LAD: UCCB\_ I, F, P

***Amount of UCCB designated to dependent child (UCCBDPND\_)***

(2010 to present)

Definition: If the tax filer as a single parent on December 31, of the tax year, they can choose one of the following options:

- include all UCCB amounts the tax filer received in the tax year in the income of the dependant for whom the amount for an eligible dependant is being claimed. If there is no claim for an eligible dependant, the tax filer can choose to include all UCCB amounts in the income of a child for whom the UCCB was received.; or
- report all UCCB amounts the tax filer received in the tax year in their own income.

Derived from: Line 11701 (2019 to present), Line 185 (2010 to 2018)

LAD: UCCBDPND\_ I, F, P

**Provincial Child Benefits**

***Family benefits (FABEN)***

Please see: [Family benefits \(FABEN\)](#).

**Family benefits, British Columbia (FABC\_)**

(1996 only)

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

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

Derived from: T1FF Processing  
**TIRC\_**: Not present.  
**XTIRC**: Included in 1996, See FABEN.

LAD: FABC\_ I, F, P

**Quebec Family Allowance (FAQUE)**

(1994 to 1996)

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

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

Derived from: T1FF processing  
**TIRC\_**: Not present.  
**XTIRC**: Covered from 1982 to 1986 under Family Allowance (FA\_\_\_\_). These payments are not included from 1987 to 1993. Covered from 1994 to 1996 under Quebec Family Allowance (FAQUE). Covered from 1982 to 1986 and 1994 to present in Family benefits (FABEN).

LAD: FAQUE I, F, P

**Disability Related****CPP/QPP disability benefits included in income (DSBCQ)**

(1992 to present)

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

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

Derived from: Line 11410 (2019 to present), Line 152 (1992 to 2018)

LAD: DSBCQ I, F, P, K

**Registered disability savings plan (RDSP\_)**

(2008 to present)

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

Derived from: Line 12500 (2019 to present), Line 125 (2008 to 2018)

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

**Workers' compensation payments (WKCPY)**

(1992 to present)

Definition: The payments that are received for workers' compensation are dependent upon individual situations. It either relates to a percentage of eligible earnings or is based on the degree of physical impairment and potential ensuing wage loss. See: Non-Taxable income (NTXI\_) for information prior to 1992. Included in XTRIC from 1992 to present. From 1986 to 1991, it was included in XTIRC through the non-Taxable income (NTXI) field.

Derived from: Line 14400 (2019 to present), Line 144 (1992 to 2018)

LAD: WKCPY I, F, P

**Elderly Related**

**CPP and QPP**

**CPP/QPP benefits (CQPP\_)**

(1982 to present)

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

Derived from: Line 11400 (2019 to present), Line 114 (1984 to 2018), Line 10 (1982 to 1983)

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

**XTIRC**: Included from 1982 to present.

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

**CPP receipt - number of months (CPPRTIRMTH\_)**

(2012 to present)

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

Derived from: Calculated by CRA

LAD: CPPRTIRMTH\_ I, F, P

**OAS and GIS**

**Old Age Security pension (OASP\_)**

(1982 to present)

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

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

Derived from: Line 11300 (2019 to present), Line 113 (1984 to 2018), Line 09 (1982 to 1983)

LAD: OASP\_ I, F, P

**Net federal supplements (NFSL\_)**

(1992 to present)

Definition: Net federal supplements are the combination of Guaranteed Income Supplement, Allowance for the Survivor, and Spouse's Allowance, which are part of the Old Age Security pension program. These are transfers made to seniors with low or no income.

The Canada Revenue Agency may not require people receiving these supplements to file tax returns since they likely have no Taxable income. However, starting in 1992, net federal supplements, Workers' compensation payments and social assistance payments were to be reported and have been included in total income as defined by the Canada Revenue Agency. People receiving these benefits have an incentive to file tax returns in order to obtain provincial and/or federal tax credits.

Derived from: Line 14600 (2019 to present), Line 146 (1992 to 2018)

LAD: NFSL\_ I, F, P

**Provincial Seniors Supplements****Provincial Senior's Benefit (SEBEN)**

(1999 to present)

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

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

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

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

LAD: SEBEN I, F, P

**Manitoba 55 PLUS program (MAN55)**

(2013 to present)

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

Derived from: T1FF Processing

LAD: MAN55\_ I, F, P

**Ontario guaranteed annual income system (ONGAINS\_)**

(2012 to present)

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

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

Derived from: T1FF processing

LAD: ONGAINS\_ I, F, P

## Employment Insurance

### **Employment insurance benefits (EINS\_)**

(1982 to present)

Definition: Employment insurance (EI) benefits other than payments related to the cost of a course or program destined to facilitate re-entry into the labour force, are included in Taxable income. Employment insurance is income paid to individuals experiencing paid-employment income interruptions. There are also Employment insurance benefits for persons who stop working because of sickness, injury, pregnancy, birth, or adoption of a child. If a tax filer receives EI benefits and his or her net income before adjustments (Line 23400, not available on LAD) is more than the specified limit, the individual must pay back part of these benefits (see Employment insurance repayment (EICRP). Note that prior to 1996 these benefits were referred to as Unemployment insurance benefits.

Derived from: Line 11900 (2019 to present), Line 119 (1984 to 2018), Line 13 (1982 to 1983)  
**TIRC\_**: Included from 1982 to present.  
**XTIRC**: Included from 1982 to present.

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

### **Regular employment insurance benefits payable (EIREG)**

(2003 to present)

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

Derived from: HRSDC and T1FF processing

LAD: EIREG I, F, P

### **Maternity benefits exempt from tax under the Indian Act (SIEMBA\_)**

(2019 to present)

This variable measures the amount of EI maternity benefits which is exempt from tax. The maternity benefit amounts are provided by the tax filer on form T-90 and include Employment Insurance (EI) maternity and parental benefits and Provincial parental insurance plan (PPIP) benefits. The maternity benefit amounts for this variable are excluded from the variable "Other income exempt from tax under the Indian Act", SIEOIA\_.

Derived from: Line 10019 (2019 to present) Form T-90

LAD: SIEMBA\_ I, F, P

### **Employment insurance assistance for workforce re-entry (EISUP)**

(2003 to present)

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

Derived from: HRSDC and T1FF processing

LAD: EISUP I, F, P

## Social Assistance

### **Social assistance income (SASPY)**

(1992 to present)

Definition: Social assistance is designed to provide income to meet the cost of basic requirements of either a single person or a family when all other financial resources have been exhausted. Line 14500 includes social assistance income provided by a provincial or municipal program. If applicable, the spouse with the higher net income (line 23600) must report the social assistance payments. See Non-Taxable income. From 1992 to present this variable was included in XTIRC. From 1986 to 1991, it was included in XTIRC through the non-Taxable income (NTXI\_) field.

Derived from: Line 14500 (2019 to present), Line 145 (1992 to 2018)

LAD: SASPY I, F, P

## Federal Refundable Tax Credits

### ***GST and FST credits (GHSTC)***

(1986 to present)

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

Please note that in 2006 the Energy Cost Benefit to low-income families with children and to seniors is included in the GHSTC variable. These amounts affect the GHSTC aggregate total for that year:

- \$250 to families entitled to receive the National Child Benefit (NCB) supplement in January 2006;
- \$125 to seniors entitled to receive the Guaranteed Income Supplement (GIS) in January 2006; and
- \$250 to senior couples, where both spouses are entitled to receive the GIS in January 2006.

**Note:** The COVID benefits related to GHSTC (GSTC\_COVID\_AMT) are already included in GHSTC.

Derived from: FST Credit: Line 446 (1988 to 1990), Line 451 (1986 to 1987). GST Credit: Application on tax form (1991 to present)

**TIRC** : Not present.

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

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

### ***Air quality improvement tax credit (AQITCEAC\_)***

(2022 to present)

Starting in 2022, the AQITC is a temporary refundable tax credit to help businesses improve the air quality and ventilation in their buildings. This is the amount allocated to the individuals in the context of self-employment or partnerships.

Derived from: T1FF processing

LAD: AQITCEAC\_ I, F, P

### ***Climate action incentive payments, individual (CAIP\_)***

(2022 to present)

Starting in 2021, the climate action incentive payment (CAIP) replaces the climate action incentive (see variable CAIAMC). The CAIP is an amount paid out quarterly to eligible individuals. Payment consists of a basic amount and a 10% supplement for residents of small and rural communities. This payment may reduce the amount payable or increase the refund when a tax filer files their income tax and benefit return. The credit of 2020 was reflected in the 2020 income taxes paid but there is a one-lag year for the subsequent years. For example, the payments for 2021 income are included in the 2022 income. No tax filers received CAI payments in 2021.

**Note:** Starting in 2022, The Government of Canada has changed the payment method from a refundable credit claimed annually on personal income tax returns to quarterly tax-free payments made through the benefit system.

Derived from: T1FF processing

LAD: CAIP\_ I, F, P

### ***Climate action incentive (CAIAMC)***

(2018 to 2020)

Definition: The climate action incentive (CAI) is a federal refundable tax credit. Payment consists of a basic amount and a 10% supplement for residents of small and rural communities. This payment may reduce the tax filer's amount payable or increase their refund when they file their income tax and benefit return. To claim the CAI payment, tax filers must complete Schedule 14 and file their income tax return.

#### Eligibility

Only one person per family (the tax filer, their spouse or common-law partner) can claim the CAI payment. A tax filer can claim the CAI payment if at the end of the calendar year, they were a resident of either Alberta, Saskatchewan, Manitoba, or Ontario, and were 18 years of age or older, or if they were younger than 18, then it was necessary to have a spouse or a common-law partner, or be a parent who lived with their child.

There are additional restrictions regarding who is eligible to claim this payment. It is also possible to claim the payment for an eligible spouse or dependent (see the information in the tax guide). To claim the supplement for residents of small and rural communities, a tax filer must have resided outside of a census metropolitan area (CMA) at the end of the calendar year.

**Note:** Starting in 2022, The Government of Canada has changed the payment method for the CAI from a refundable credit claimed annually on personal income tax returns to quarterly tax-free payments made through the benefit system.

Derived from: Line 45110 (2019 to 2020), Line 449 (2018) Schedule 14

LAD: CAIAMC I, F, P

### ***Children's fitness tax credit (RCFTCC\_)***

(2015 to 2016)

As of January 1, 2017, this credit has been eliminated.

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

Derived from: Line 459 T1 (2015 to 2016)

LAD: RCFTCC\_ I, F, P

### ***Eligible educator school supply tax credit (ELEDSTCC)***

(2016 to present)

Definition: If they were an eligible educator, tax filers can claim up to \$1,000 for eligible teaching supplies expenses. They are considered an eligible educator if they were employed in Canada at any time during the tax year as:

- a teacher at an elementary or secondary school, or an early childhood educator at a regulated child care facility; and
- they held a teaching certificate, license, permit or diploma, or a certificate or diploma in early childhood education, which was valid and recognized in the province or territory in which they were employed.

The refundable portion is 15% of the total eligible expenses for the eligible educator school supply tax credit. An eligible supplies expense is an amount that they paid in the tax year for teaching supplies for teaching or facilitating students' learning and were directly consumed or used in an elementary or secondary school or in a regulated child care facility in the performance of their employment.

Derived from: Line 46900 (2019 to present), Line 469 (2016 to 2018)

LAD: ELEDSTCC I, F, P



## Provincial Refundable Tax Credits

### *Provincial refundable tax credits (PTXC\_)*

(1982 to present)

Definition: Provincial refundable tax credits are used to reduce the amount of income tax that a tax filer owes. If the amount of refundable tax credit is greater than the total income tax owed, the tax filer will receive the difference in the form of a tax refund.

**Note:** Quebec tax credits are not available from the T1 and are estimated by the Centre for Income and Socioeconomic well-being Statistics (CISWS). Also, the COVID benefits related to PTXC\_ are already included in PTXC\_. These benefits were, in 2020, CV19MNSRC\_, CV19ONSF\_, CV19BCEBW\_, CV19PSSBC\_, CV19PSSON\_ and CV19BCCAT\_. In 2021, fewer provincial COVID benefits were issued: CV19BCRB\_, CV19ONCCB\_, CV19ONSL\_ and CV19PSSBC\_.

Important Note: In 2022, certain one-time provincial tax credits have been included in PTXC\_. These variables are NOT available separately on the LAD. Users examining the historical trends in PTXC\_ may observe larger than expected increases in certain provinces in 2022 as a result. Below is a list of the one-time provincial tax credits, which have been included in PTXC\_ in 2022:

- Newfoundland and Labrador One-Time Cost of Living Relief credit (NLCLRC)
- Quebec Cost of Living Tax Credit (QCCLTC)
- Quebec Special One-Time Cost of Living Tax Credit (QCSCLTC)
- Manitoba Affordability Package for Seniors Credit (MBAPSC)
- Saskatchewan Affordability Tax Credit (SATC)
- Prince Edward Island inflationary support payment (PEIISP) -- It was supposed to be a one-time payment in 2022, but was extended to January 2023
- Prince Edward Island one-time carbon amount (PEIOTCA)
- One-time enhancement for the British Columbia Low Income Climate Action Tax Credit (BCLICATC)

Derived from: Line 47900 (2019 to present), Line 479 (1991 to 2018), Line 464 (1988 to 1990), Line 448 (1984 to 1987), Line 74 (1982 to 1983)

LAD: PTXC\_ I, F, P

### *British Columbia Harmonized sales tax-credit (BCHSTC\_)*

(2010 to present)

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

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

LAD: BCHSTC\_ I, F, P

### *British Columbia Low income climate action tax credit (BCLICATC\_)*

(2010 to present)

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

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

LAD: BCLICATC\_ I, F, P

**British Columbia mining exploration tax credit (BCMETCC\_)**

(2010 to present)

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

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

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

Derived from: Line 60510 (2019 to present), Line 6051 (2010 to 2018) Form BC479

LAD: BCMETCC\_ I, F, P

**British Columbia senior's home renovation tax credit (BCSENHRTC\_)**

(2012 to present)

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

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

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

Derived from: Line 60480 (2019 to present), Line (box/field) 6048 (2012 to 2018) Form BC479

LAD: BCSENHRTC\_ I, F, P

**British Columbia shipbuilding industry tax credit (BCSSRITC\_)**

(2012 to present)

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

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

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

Derived from: Line 60570 (2019 to present), Line 10 (2012 à 2018) Form BC479

LAD: BCSSRITC\_ I, F, P

**Manitoba advance tuition fee income tax rebate (MBATFTCC\_)**

(2010 to 2017)

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

Eligible tuition fees are tuition fees for which a tax filer can claim the federal tuition amount on line 320 of the federal Schedule 11. Tuition fees are eligible for this advance even if they transferred an amount to their spouse or common-law partner, their parent or grandparent, or their spouse's or common-law partner's parent or grandparent. A tax filer cannot claim the advance tuition fee income tax rebate if they claimed the tuition fee income tax rebate on line 65 of Form MB428.

Derived from: Line 63 (2010 to 2017) Form MB479

LAD: MBATFTCC\_ I, F, P

***Manitoba community development tax credit (CEDTCRMB\_)***

(2014 to present)

Definition: A tax filer can claim the Manitoba community enterprise development tax credit (refundable) for eligible investments they made in community enterprise development projects from June 12 to December 31 (maximum \$27,000 in 2016).

Derived from: Line 61484 (2019 to present), Line 82 (2014 to 2018) Form MB479

LAD: CEDTCRMB\_ I, F, P

***Manitoba Family Affordability Benefit Payment (MFABP)***

(2022 to present)

As part of the new Family Affordability Package, every eligible Manitoba family with children under 18 years of age received a \$250 cheque for the first child plus an additional \$200 for each additional child under 18. The non-taxable income payment is a refundable tax credit sent to the person receiving the Canada Child Benefit.

(Note: the amounts for this variable to be removed from FABEN)

LAD: MFABP I, F, P

***Manitoba fertility treatment tax credit (MBFRTTCC\_)***

(2010 to present)

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

Eligible medical expenses for fertility treatment are expenses that a tax filer can claim as medical expenses. These expenses must be paid for infertility treatment services to a fertility clinic in Manitoba. Medications prescribed in relation to this treatment are also eligible. If the tax filer has a spouse or common-law partner, only one of them may claim this credit. The amount of the credit they can claim is 40% of expenses or \$8,000, whichever is less.

Derived from: Line 61268 (2019 to present), Line 65 (2010 to 2018) Form MB479

LAD: MBFRTTCC\_ I, F, P

***NB seniors home renovation refundable tax credit (PSHRTCC\_)***

(2015 to present)

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

Derived from: Line 7 (2018 to present) Form NB (S12), Line 6036 (2015 to 2018) Form NB 479

LAD: PSHRTCC\_ I, F, P

***Harmonized sales tax credit (HST\_)***

(1997 to present)

Definition: To receive this credit, including any related provincial credit, a tax filer has have to apply for it. Their credit is based on the number of children they have and their net income added to the net income of their spouse or common-law partner (if they have one), minus any amount the tax filer or their spouse or common-law partner

will add these amounts to the tax filer's or their spouse's or common-law partner's net income. This information is also used to calculate any payments from certain related provincial programs. Net income is the amount on line 23600 of a person's return, or the amount that it would be if the person filed a return.

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

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

**Northwest Territories, Cost of living tax credit (NTCL\_)**

(2011 to present)

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

Derived from: Line 62510 (2019 to present), Line 6251 (2011 to 2018), provincial tax credit forms NT479

LAD: NTCL\_ I, F, P

**Nova Scotia affordable living tax credit (NSALTC\_)**

(2010 to present)

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

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

LAD: NSALTC\_ I, F, P

**Nova Scotia poverty reduction tax credit (NSPRTC\_)**

(2010 to present)

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

- their family net income is \$12,000 or less.
- the tax filer is are in receipt of Social Assistance.

Derived from: T1FF processing

LAD: NSPRTC\_ I, F, P

**Nova Scotia volunteer firefighters tax credit (NSPTXC\_)**

(2010 to present)

Definition: A tax filer can claim this credit if they meet all of the following conditions:

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

If the tax filer qualifies qualify for this credit, they will enter the information in Form NS428.

Derived from: Line 62400 (2019 to present) Line 84/ 6228 (2010 to 2018) Form NS428

LAD: NSPTXC\_ I, F, P

***Nova Scotia volunteer firefighters tax credit (CRA figure) (NSFIREC\_)***

(2011 to present)

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

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

If the tax filer qualifies for this credit, they will enter the information in Form NS428.

Derived from: Line 62400 (2019 to present) Line 6228 (2010 to 2018) Form NS428

LAD: NSFIREC\_ I, F, P

***Nunavut, Cost of living tax credit (NUCL\_)***

(2008 to present)

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

Derived from: Line 63990 (2019 to present), Line 6390 (2008 à 2018), Form NU479

LAD: NUCL\_ I, F, P

***Ontario Co-operative education tax credit (ONCOP)***

(2008 to present)

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

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

Derived from: Line 63300 (2019 to present), Line 6320 (2008 to 2018), Form ON479

LAD: ONCOP I, F, P

***Ontario Energy and Property Tax Credit, Energy Component (ONEPTCC\_)***

(2010 to present)

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

To determine the amount of their OEPTC, a tax filer must calculate their adjusted family net income using Form ON-BEN.

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

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

#### Energy Component

A tax filer may be eligible for the energy component if, on December 31:

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

Derived from: Line 6111 (2010 to Present) Form ON479

LAD: ONEPTCC\_ I, F, P

#### **Ontario Sales Tax Credit (ONSTC\_)**

(2010 to present)

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

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

Derived from: T1FF processing (see also Pamphlet RC4210, GST/HST Credit)

LAD: ONSTC\_ I, F, P

#### **Ontario Sales Tax Transition Benefit (ONOSTTB\_)**

(2010 to 2012)

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

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

LAD: ONOSTTB\_ I, F, P

**Ontario apprenticeship training tax credit (ONATC)**

(2008 to present)

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

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

Derived from: Line 63280 (2019 to present), Line 6322 (2008 to 2018), Form ON479

LAD: ONATC I, F, P

**Ontario healthy home renovation tax credit (ONHHRTC\_)**

(2012 to 2017)

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

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

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

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

Derived from: Line 4 (2012 to 2017) Form ON479

LAD: ONHHRTC\_ I, F, P

**Ontario senior homeowners' property tax grant (ONGRANTS\_)**

(2013 to present)

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

Derived from: T1FF Processing

LAD: ONGRANTS\_ I, F, P

**Prince Edward Island volunteer firefighter tax credit (PEIFIRE\_)**

(2012 to present)

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

Derived from: Line 63510 (2019 to present), Line 83 (2012 to 2018) Form PE428

LAD: PEIFIRE\_ I, F, P

**Province assistance benefits (PSROC)**

(1990 to present)

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

Ontario

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

Manitoba

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

Derived from: Line 61140 (2019 to present) Manitoba MB479/ON-BEN, Manitoba – Line 6124 (form MB479 Manitoba Credits)  
 Ontario – Line 6114 (form ON479 Ontario Credits)  
 Line 558 of T1C (Man.) (Resident home owner tax assistance)  
 Line 558 of T1C (Ont.) (College residence) (1990 to 2018)

LAD: PSROC I, F, P

**Saskatchewan Low Income Tax Credit (SLITC\_)**

(2010 to present)

Definition: In 2008, Saskatchewan replaced the provincial Sales Tax Credit with the Low-Income Tax Credit. The credit is fully refundable. The adult component of the credit is \$216 and the child component is \$84 per child. For families earning less than \$28,335, tax credits can reach \$600 per year.

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

LAD: SLITC\_ I, F, P

**Yukon Children Fitness tax credit (PRCFTCC\_)**

(2015 to present)

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

Derived from: Line 63800 (2019 to present) YT 479, Line 459 (2015 to 2018) T1

LAD: PRCFTCC\_ I, F, P

**Yukon, First Nations tax credit claimed (YKFN\_)**

(2008 to present)

Definition: The Canadian and Yukon governments have signed administrative agreements on personal income tax with several autonomous Yukon First Nations. Under these agreements, the Canadian and Yukon governments will share personal income tax jurisdiction with the autonomous Yukon First Nations. Yukon First Nations tax corresponds to a refundable federal abatement and a Yukon First Nations tax credit.

Derived from: Line 63860 (2019 to present) YT 479, Line 6386 (2008 to 2018), provincial tax credit forms YT479

LAD: YKFN\_ I, F, P

**Yukon Children Fitness, fees plus supplement (TPRCFETCC\_)**

(2015 to present)

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

Derived from: Line 63800 (2019 to present), Line 6392 (2015 to 2018) Form YT 479

LAD: TPRCFETCC\_ I, F, P



## Other government transfers

### **Working Income Tax Benefit (WITB\_)**

(2007 to present)

Definition: Starting in 2019, the Canada Workers Benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit. This variable now gathers CWB information from 2019 onward. Prior to that, it measures WITB benefits. The Working Income Tax Benefit is a federal refundable tax credit, which is available starting in 2007 and consists of a basic amount and a disability supplement for low-income individuals and families who are already in the workforce and to encourage other Canadians to enter the workforce.

Some provinces/territories have exercised the option to reconfigure the WITB calculation based on specific social and economic realities. So, the calculation is the same for most of the provinces and territories but the basic working income tax benefit factors are special for Quebec, British Columbia and the Nunavut.

The CWB (and WITB too) is calculated on Schedule 6 of the federal income tax return and then entered on line 45300 on page 4 of the return.

Derived from: Line 45300 (2019 to present), Line 453 (2007 to 2018)

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

### **Canada training credit (CTRCC\_)**

(2020 to present)

Definition: A tax filer can claim the CTC for eligible tuition and other fees paid to an eligible educational institution in Canada for courses they took in the tax year, or fees paid to certain bodies, in respect of an occupational, trade or professional examination taken in the tax year, if all of the following apply: they were resident in Canada for all of the tax year; they were at least 26 years old and less than 66 years old at the end of the year; and they had a Canada training credit limit (CTCL) for the tax year on their latest notice of assessment or reassessment for the previous tax year. The tax filer can claim up to whichever of the following is less: half of the fees claimed on line 32000 of their federal Schedule 11; or, their CTCL for that tax year. Tax filers must complete Schedule 11 to calculate their credit. The CTC that they claim will reduce their CTCL for future years.

Derived from : Line 45350 (2020 to present) Schedule 11

LAD: CTRCC\_ I, F, P

### **Canadian journalism labour tax credit (CJLTCC\_)**

(2020 to present)

Definition: If they are a member of a partnership that is a qualifying journalism organization in the tax year, they can claim the CJLTC allocated to them by the partnership. The amount that a tax filer can claim is shown in box 236 of their T5013 slip.

Derived from: Line 47555 (2020 to present)

LAD: CJLTCC\_ I, F, P

## **COVID Benefits Received (Government Transfers – COVID)**

### **Totals**

### **Total of all COVID emergency and recovery benefits (CV19BENS\_)**

(2020 to present)

Definition: This variable is the sum of the Federal and Provincial COVID emergency and recovery benefits reported in the T1FF. The separate variable descriptions are available in this section and include programs that may have been available for a limited amount of time, for example CERB and CESB.

Derived from: T1FF processing (2020 to present)

LAD: CV19BENS\_ I, F, P

**Federal COVID emergency and recovery benefits****Canada Emergency Response Benefit (CV19CERB\_)**

(2020 to present)

Definition: The Canada Emergency Response Benefit (CERB) provided financial support to employed and self-employed Canadians who were directly affected by COVID-19. If an individual was eligible, they could have received \$2,000 for a 4-week period (the same as \$500 a week) for up to 7 periods (28 weeks) between March 15, 2020 through September 26, 2020. Effective September 27, 2020, individuals who were still unable to work were transitioned to a simplified Employment Insurance (EI) program or the Canada Recovery Benefit (CRB). Despite the end of the program in 2020, a few individuals still had CERB payments issued in 2021.

Derived from: T1FF processing (2020 to present)

LAD: CV19CERB\_ I, F, P

**Canada Emergency Student Benefit (CV19CESB\_)**

(2020 to present)

Definition: The Canada Emergency Student Benefit (CESB) provided financial support to post-secondary students, and recent post-secondary and high school graduates who were unable to find work due to COVID-19. Applicants received \$1,250 for a 4-week period for a maximum of 16 weeks, between May 10 and August 29, 2020. Applicants could also get an extra \$750 (total benefit amount of \$2,000) for each 4-week period if they had a disability or dependants.

Students were not eligible for the CESB if they were receiving the Canada Emergency Response Benefit (CERB) or Employment Insurance benefits for the same four-week period as their current application. Despite the end of the program in 2020, a few individuals still had CESB payments issued in 2021.

Derived from: T1FF processing (2020 to present)

LAD: CV19CESB\_ I, F, P

**Canada Recovery Caregiving Benefit (CV19CRCB\_)**

(2020 to present)

Definition: The Canada Recovery Caregiving Benefit (CRCB) gave income support to employed and self-employed individuals who were unable to work because they had to care for their child under 12 years old or a family member who needed supervised care. This applied if their school, regular program or facility was closed or unavailable to them due to COVID-19, or because they were sick, self-isolating, or at risk of serious health complications due to COVID-19. The CRCB was administered by the Canada Revenue Agency (CRA). If the individual was eligible for the CRCB, their household could have received \$500 (\$450 after taxes withheld) for each 1-week period, for up to a total of 44 weeks. The CRCB was available between September 27, 2020 and May 7, 2022.

Derived from: T1FF processing

LAD: CV19CRCB\_ I, F, P

**Canada Recovery Sickness Benefit (CV19CRSB\_)**

(2020 to present)

Definition: The Canada Recovery Sickness Benefit (CRSB) gave income support to employed and self-employed individuals who were unable to work because they were sick or needed to self-isolate due to COVID-19, or had an underlying health condition that had put them at greater risk of getting COVID-19. The CRSB was administered by the Canada Revenue Agency (CRA). If the individual was eligible for the CRSB, they could have received \$500 (\$450 after taxes withheld) for each 1-week period, for up to a total of 6 weeks. The CRSB was available between September 27, 2020 and May 7, 2022. The CRSB is a taxable benefit.

Derived from: T1FF processing

LAD: CV19CRSB\_ I, F, P

**COVID payment for disabled individuals/parents of disabled children (CV19DISB\_)**

(2020)

Definition: This non-taxable, non-reportable, one-time payment provided up to \$600 in recognition of the extraordinary expenses incurred by persons with disabilities during the COVID-19 pandemic. For children with disabilities, parents received the \$600 one-time payment for each disabled child. Tax filers automatically received these one-time payments if they were eligible.

This payment complements other emergency supports, such as the one-time special payment through the Goods and Services Tax Credit and the one-time payment to seniors.

A person is eligible if they meet one of the following criteria:

- has an existing valid Disability Tax Credit (DTC) certificate from the Canada Revenue Agency (CRA) in 2020
- is eligible and applied for the DTC by December 31, 2020
- is a beneficiary as at July 1, 2020 of:
  - ▶ Canada Pension Plan Disability (CPPD)
  - ▶ Quebec Pension Plan Disability Pension (QPPD)
  - ▶ Veterans Affairs Canada (VAC) disability supports provided to veterans (War Service and Canadian Armed Forces) and former Royal Canadian Mounted Police, including:
    - Disability Pension
    - Disability Award
    - Pain and Suffering Compensation
    - Critical Injury Benefit
    - Rehabilitation Services and Vocational Assistance Program
    - Income Replacement Benefit
    - Canadian Forces Income Support

If a person received the one-time seniors payment they may also be eligible for the one-time payment to persons with disabilities. They would have received a cumulative amount of up to \$600, broken into 2 payments:

- if they received the \$300 one-time seniors payment for the Old Age Security (OAS) pension, they would have received an additional \$300 in one-time disability benefits
- if they received the \$500 one-time seniors payment for both the OAS pension and the Guaranteed Income Supplement (GIS) or the Allowance, they would have received an additional \$100 in one-time disability benefits

A person in receipt of the Canada Pension Plan Disability benefit for the month of July 2020 would have received this one-time payment.

Derived from: T1FF processing

LAD: CV19DISB\_ I, F, P

**Net Canada Recovery Benefit - CRB less repayments (CV19CRBN\_)**

(2020 to present)

Definition: The Canada Recovery Benefit (CRB) gave income support to employed and self-employed individuals who were directly affected by COVID-19 and were not entitled to Employment Insurance (EI) benefits. Depending on when the individual applied for the CRB, they may have received either \$1,000 or \$600 for a 2-week period up to 21 periods (42 weeks). The CRB was a taxable benefit available between September 27, 2020, and October 23, 2021. If the individual received the CRB and their net income is more than \$38,000 (excluding CRB amounts), they may have to reimburse some or all of the benefit. They will have to reimburse \$0.50 of the CRB for every dollar of net income they earned above \$38,000 on their income tax return. They will not have to reimburse more than they received that year.

Derived from: T1FF processing (2020 to present)

LAD: CV19CRBN\_ I, F, P

**COVID payment for Canada Child Benefit recipients (CV19CCB\_)**

(2020)

Definition: Eligible individuals received a one-time tax-free payment up to \$300 more per child with their CCB payment in May 2020.

This was a one-time increase to the CCB payment in May 2020 for the July 2019 to June 2020 benefit year. An individual received the CCB payment increase if:

- they had an eligible child in their care in May 2020
- they and their spouse/common-law partner (if applicable) filed their 2018 tax return(s)
- they were entitled to the one-time payment based on their family net income.

If they were previously not entitled to the CCB, but filed their 2018 tax return, they may also have received up to \$300 per child. Parents who have shared custody each got half of the one-time payment increase.

Derived from: T1FF processing (2020)

LAD: CV19CCB\_ I, F, P

**COVID payment for GIS/Allowance recipients (CV19GIS\_)**

(2020)

Definition: Canadian seniors eligible for the Guaranteed Income Supplement or the Allowance received a one-time, tax-free payment without needing to apply. For seniors who also received the OAS pension, the payment was \$300 while other seniors received a payment of \$500.

Derived from: T1FF processing

LAD: CV19GIS\_ I, F, P

**COVID payment for GST credit recipients (CV19GST\_)**

(2020)

Definition: One-time additional GST/HST credit payment in April 2020. Individuals who were entitled to the GST/HST credit for the period from July 2019 to June 2020 automatically received the one-time additional GST/HST credit payment in April 2020.

The amount an individual received was calculated based on their family net income information from their 2018 tax return. The maximum amounts for the 2019-2020 benefit year increased as follows:

- Base credit amount, along with the spouse/equivalent to spouse was increased from \$290 to \$580
- Per child amount was increased from \$153 to \$306
- Single supplement was increased from \$153 to \$306
- Amount for the first eligible child of a single parent was increased from \$290 to \$580

There were no changes to the reduction amount or the calculation of the additional credit. The current shared custody rules applied (i.e., shared custody parents each got half of the amount they would otherwise receive in respect of a shared custody child).

Derived from: T1FF processing

LAD: CV19GST\_ I, F, P

**COVID payment for OAS recipients (CV19OAS\_)**

(2020 to 2021)

Definition: Canadian seniors eligible for the Old Age Security (OAS) pension, the Guaranteed Income Supplement (GIS), or Allowances received a one-time, tax-free payment without needing to apply.

In 2020, seniors eligible for the OAS pension in June 2020 received a payment of \$300.

In 2021, older seniors (75 years old and over) eligible for the OAS pension in June 2021 received a payment of \$500.

Derived from: T1FF processing (2020 to present)

LAD: CV19OAS\_ I, F, P

**Amount of COVID recovery benefit repayment (CV19RBRP\_)**

(2021)

Definition: If a person repaid federal COVID-19 benefits (Canada Emergency Response Benefit (CERB), Canada Emergency Student Benefit (CESB), Canada Recovery Benefit (CRB), Canada Recovery Caregiving Benefit (CRCB), or Canada Recovery Sickness Benefit (CRSB)) in 2022 that they received in 2020 or 2021, they can:

- Claim the deduction on line 23210 of their 2022 return
- Claim the deduction on their return for the year that they received the benefits (line 23200 of their 2020 return or line 23210 of their 2021 return)
- Split the deduction between their 2022 return and the return for the year that they received the benefits

Derived from: Line 23210 (2021)

LAD: CV19RBRP\_ I, F, P

**Canada Worker Lockdown Benefit (CV19CWLB\_)**

(2022)

The Canada Worker Lockdown Benefit (CWLB) gave temporary taxable income support to employed and self-employed people who could not work due to a COVID-19 lockdown.

The CWLB was only available when a COVID-19 lockdown order was designated for the tax filer's region. If they were eligible for the CWLB, they could have received \$300 (\$270 after taxes withheld) for each 1-week period.

The CWLB was available for designated regions between October 24, 2021 and May 7, 2022. The last day to apply was May 18, 2022.

To be eligible for the CWLB payments, the tax filer must:

- reside in Canada
- be at least 15 years old.
- have earned at least \$5,000 before the date they applied for the CWLB over a period of 12 months. This income should be labour income or COVID benefit income.
- have filled their taxes for 2020
- have lived, worked or provided a service in a region designated as a COVID-19 lockdown region and it resulted in one of the following:
  - ▶ loss of job/unemployment
  - ▶ self-employed but unable to continue their work
  - ▶ reduction of 50% in average weekly income compared to previous year and was employed or self-employed

Even though CWLB existed in 2021, benefits were paid in 2022 for the vast majority of the beneficiaries and, therefore, only included in total income in 2022. CWLB values are based on processing by the Administrative Personal Income Masterfile (APIM) team.

Derived from: APIM processing

LAD: CV19CWLB\_ I, F, P

## **Provincial and Territorial COVID emergency and recovery benefits**

### ***Provincial/Territorial COVID Financial Assistance payments (CV19B200\_)***

(2020 to present)

Definition: The provinces and territories offered a number of financial support programs and initiatives to assist with the effects of the COVID pandemic. For these taxable benefits, individuals received a T4A slip and were asked to report these amounts on line 13000 of the T1 Form. These are programs for which the provinces and territories received funding support from the federal government. A few examples of such programs in 2020 are the Income Support Fund in Prince Edward Island, the Workers Emergency Income Benefit in New Brunswick, the Temporary Aid for Workers Program in Quebec and the Job Restart Program in Manitoba. The programs offered by the provinces and territories varied between years.

Derived from: T1FF processing (2020 to present)

LAD: CV19B200\_ I, F, P

### ***B.C. Emergency benefit for workers (CV19BCEBW\_)***

(2020)

Definition: The B.C. emergency benefit for workers provided a one-time, tax-free \$1,000 payment to B.C. residents whose ability to work was affected due to COVID-19. The application period closed on December 2, 2020.

Derived from: T1FF processing

LAD: CV19BCEBW\_ I, F, P

### ***Manitoba Seniors Economic Recovery Credit (CV19MNSRC\_)***

(2020)

Definition: The Seniors Economic Recovery Credit provided a \$200 one-time, refundable tax credit to Manitoba seniors facing additional costs due to the COVID-19 pandemic. To be eligible a person had to be a resident of Manitoba in 2020, file an income tax return as a Manitoba resident, and be aged 65 or older in 2020.

Derived from: T1FF processing

LAD: CV19MNSRC\_ I, F, P

### ***Ontario Support for Families (CV19ONSF\_)***

(2020)

Definition: This funding program was offered to help parents, guardians, and caregivers in Ontario with the costs of workbooks, educational apps, educational subscription services, movies and other tools to support learning at home. Between April 6 and August 31, 2020 parents, guardians, and caregivers could apply for direct one-time funding to offset the cost of buying materials to support their children's learning while they practiced self-isolation and physical distancing. Eligible parents, guardians, and caregivers could receive a one-time payment, per child, of: \$200 for children aged 0 to 12; \$250 for children or youth aged 0 to 21 with special needs.

The Ontario Support for family benefit (CV19ONSF\_) was the first phase of a 3-phase plan and was available from April 6th to August 31st, 2020. Individuals could apply for the second phase (support for learners, CV19ONSL\_) between the end of November 2020 and February 8th, 2021. Payments for this second phase were issued only in 2021. The third phase, the Ontario COVID-19 child benefit (CV19ONCCB\_) was open for application from May 3rd to May 17th, 2021.

Derived from: T1FF processing

LAD: CV19ONSF\_ I, F, P

**COVID payment for Climate Action tax credit recipients, B.C. (CV19BCCAT\_)**

(2020)

Definition: The enhanced Climate Action tax credit was part of British Columbia's COVID-19 Action Plan. Starting in July 2020, eligible families and individuals in British Columbia automatically received an enhanced climate action tax credit. With the payment of July 2020, eligible individuals received up to \$218, children received up to \$64 in a one-time increase. This represented a \$174.50 boost for individuals, a \$51.25 increase for children applied to the regular payment of July 2020. This variable includes only the portion of the British Columbia climate action tax credit related to the COVID benefit. The regular amounts are included in BCLICATC\_.

Derived from: T1FF processing

LAD: CV19BCCAT\_ I, F, P

**BC Seniors Supplement COVID enhancement (CV19PSSBC\_)**

(2020 to 2021)

Definition: Seniors in British Columbia in receipt of the Senior's Supplement automatically received a temporary \$300 supplement for April, May, June, July, August, September, October, November, and December 2020. Note: The Senior's Supplement is a provincial top-up paid to low-income residents of British Columbia who are 60 years of age and older and who were receiving federal Old Age Security (OAS)/Guaranteed Income Support (GIS) payments or federal Allowance (formerly Spouse's Allowance).

Derived from: T1FF processing

LAD: CV19PSSBC\_ I, F, P

**Ontario GAINS COVID enhancement (CV19PSSON\_)**

(2020)

Definition: Ontario provided additional support for low-income seniors increasing the Guaranteed Annual Income System (GAINS) payment. GAINS doubled the maximum non-taxable payment (from \$83 to \$166 per person per month) for six months starting in April 2020. This variable contains only the amount received for the portion related to COVID benefits increase. The regular GAINS amount is included in the Provincial Refundable Tax Credits. The GAINS program provides a monthly, non-taxable benefit to low-income Ontario seniors. These payments are provided on top of the federal government's Old Age Security pension and federal Guaranteed Income Supplement payments to ensure seniors have a minimum income level. The additional payments are automatic for current GAINS recipients — no additional applications are required.

Derived from: T1FF processing

LAD: CV19PSSON\_ I, F, P

**BC Recovery Benefit (CV19BCRB\_)**

(2021)

Definition: The BC Recovery Benefit provided a one-time, tax-free payment of up to \$1,000 for eligible families and single parents and up to \$500 for eligible individuals. It was calculated based on net income from the individual's 2019 tax return.

Families and single parents with a net income of up to \$125,000 were eligible for the full amount. Eligible families and single parents with a net income of up to \$175,000 were eligible for a reduced benefit amount. Individuals with a net income of up to \$62,500 were eligible for \$500. Eligible individuals with a net income of up to \$87,500 were eligible for a reduced benefit amount.

Derived from: T1FF processing (2021)

LAD: CV19BCRB\_ I, F, P

**Ontario Covid-19 Child Benefit (CV19ONCCB\_)**

(2021)

Definition: The Ontario COVID-19 Child Benefit provided financial support to families with learners to help with additional costs during the COVID-19 pandemic. The program provided:

- \$400 for each child or youth up to Grade 12, or
- \$500 for each child or youth up to age 21 with special needs (Note: Due to data limitations it was not possible to include amounts for youth aged 0 to 21 with special needs in this variable)

The Ontario Support for family benefit (CV19ONSF\_) was the first phase of a 3-phase plan and was available from April 6th to August 31st, 2020. Individuals could apply for the second phase (support for learners, CV19ONSL\_) between the end of November 2020 and February 8th, 2021. Payments for this second phase were issued only in 2021. The third phase, the Ontario COVID-19 child benefit (CV19ONCCB\_) was open for application from May 3rd to May 17th, 2021.

Derived from: T1FF processing (2021)

LAD: CV19ONCCB\_ I, F, P

**Ontario Support for Learners (CV19ONSL\_)**

(2021)

Definition: The Ontario COVID-19 Child Benefit provided financial support to families with learners to help with additional costs during the COVID-19 pandemic. The program provided \$400 for each child or youth up to Grade 12 or \$500 for each child or youth up to age 21 with special needs. Due to data limitation, it was not possible to include amounts for youth aged 0 to 21 with special needs.

The Ontario Support for family benefit (CV19ONSF\_) was the first phase of a 3-phase plan and was available from April 6th to August 31st, 2020. Individuals could apply for the second phase (support for learners, CV19ONSL\_) between the end of November 2020 and February 8th, 2021. Payments for this second phase were issued only in 2021. The third phase, the Ontario COVID-19 child benefit (CV19ONCCB\_) was open for application from May 3rd to May 17th, 2021.

Derived from: T1FF processing (2021)

LAD: CV19ONSL\_ I, F, P

**Income Taxes**

**Totals**

**Total income tax deducted at source (TIDT4)**

(1992 to present)

Definition: The total of all the amounts shown in the “Income tax deducted” box from all of a tax filer’s Canadian information slips. If a tax filer was not a resident of Quebec on December 31, but they had Quebec provincial income tax withheld from their income, also include those amounts on line 43700 and attach their provincial information slips to their paper return.

This tax deducted at source would exclude Quebec provincial income tax deducted and foreign taxes paid.

If a tax filer and their spouse or common-law partner elected to split pension income, they would have followed the instructions at Step 5 on Form T1032, Joint Election to Split Pension Income, to calculate the amount to enter on line 43700 of their and their spouse’s or common-law partner’s returns. If the tax filer paid tax by instalments, they would have claimed it on line 47600.

Derived from: Line 43700 (2019 to present), Line 437 (1992 to 2018)

LAD: TIDT4 I, F, P



**Final balance payable/refundable (FINBL)**

(2002 to present)

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

Derived from: Line 48400 and Line 49500 (2019 to present), Line 484 and Line 485 (2002 to 2018)

LAD: FINBL I, F, P

**Federal Income Taxes and Credits****Deductions from Total Income****Totals****Total Income - CRA definition (TIRC\_)**

Please see: [Total Income - CRA definition \(TIRC\\_\)](#).

**Total deductions for calculation of net income (TIDNC)**

(1982 to present)

Definition: Total deductions is used to calculate net income through the calculation: net income = total income - total deductions. It is the sum of all deductions reported on the tax return (lines 20700 to 22900, and 23100 to 23210). Only deductions used to calculate net income are included in this total (any deductions from net income are not included in this total).

Derived from: T1FF processing (1982 to present)

LAD: TIDNC I, F, P

**Net income (NETIC)**

(1982 to present)

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

Social benefits repayments (RSBCL) consists of:

- Employment insurance repayment (1982 to present);
- Net federal supplements repayment (1993 to present);
- Old Age Security pension repayment calculated (1989 to present);
- Canada Recovery Benefit repayment (2021 to present);
- Family Allowance repayment (1989 to 1992).

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

- Registered pension plan contributions (T4RP, 1986 to present);
- RRSP contributions (RRSPC, 1982 to present);
- Pooled registered pension plan (PRPP, YYYY to present);
- Deduction for elected split-pension amount (ESPAD, YYYY to present);
- Union, professional and other dues, annual (DUES, 1982 to present);
- Universal child care benefit repayment (UCCBR, YYYY to present);
- Child care expense deduction (CCEXD, 1982 to present);
- Disability supports deduction/Attendant care expenses (ACEXP, 1989 to present, not available on LAD);
- Allowable business investment losses (KLCBCL, not available on LAD);
- Moving expenses deduction (MVEXP, 1986 to present);

- Alimony or separation allowance payments (ALMDM, 1986 to present);
- Carrying charges and interest expenses (CYCGINV, not available on LAD);
- Deduction for CPP or QPP contributions on self-employment income and other earnings (CPPSEC, YYYY to present);
- Deduction for CPP or QPP enhanced contributions on employment income (CQPPPEEC, YYYY to present);
- Exploration and development expenses (CEDEXP, not available on LAD);
- Other employment expenses (not available on LAD);
- Clergy residence deduction (CLRGY, YYYY to present);
- Deduction for PPIP premiums on self-employment income (Not available on LAD);
- Federal COVID-19 benefits repayment (CVBRPAYC, 202Y to present);
- Other deductions (not available on LAD).

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

Total deductions from total income before 1988 consisted of:

- CPP/QPP contributions through employment (CQPCT4E, 1982 to present);
- CPP/QPP contributions through self-employment (CQPCSEI 1982 to present);
- Employment insurance premiums (T4EIC, 1982 to present);
- Registered pension plan contributions (T4RP, 1986 to present);
- RRSP premiums (RRSPPCL, not available on LAD);
- Registered home ownership savings plan contributions (RHOSP, 1982 to 1984, not available on LAD);
- Union, professional and other dues (DUES, 1982 to present);
- Tuition fees for self (TUTDN, 1982 to present);
- Child care expense deductions (CCEXD, 1982 to present);
- Allowable business investment losses (KLCBCL, not available on LAD);
- Moving expenses (MVEXP, 1986 to 1991);
- Alimony or support income (ALMI, 1986 to present);
- Carrying charges and interest expenses (CYCGINV, not available on LAD from 1986 to 1991);
- Indexed security investment plan – allowable capital losses (1984 to 1985);
- Other deductions (ODN, not available on LAD).

Derived from: Line 23600 (2019 to present), Line 236 (1988 to 2018), Line 224 (1984 to 1987), Line 41 (1982 to 1983)

LAD: NETIC I, F, P, K

## Individual Deduction Items

### ***Alimony Deduction (claimed) (ALMDC)***

(1997 to present)

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

Derived from: Line 22000 (2019 to present), Line 220 (1997 to 2018)

LAD: ALMDC I, F, P

**Alimony or Support Deductions (paid) (ALMDN)**

(1986 to present)

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

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

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

1. For child support agreements made after April 30th, 1997, child support was no longer a deduction from the income by the payer and it is no longer included as an income for the recipient.
2. For child support agreements made prior to May 1, 1997, child support continued to be a deduction from income for the payer and a source of income for the recipient.

For child support agreements made prior to May 1, 1997 but changed after April 30, 1997, child support is no longer a deduction from income by the payer and it is no longer included as an income for the recipient. (Same rules as outlined in #1).

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

Derived from: Line 23000 (2019 to present), Line 230 (1997 to 2018), Line 220 (1986 to 1996)

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

**Total spousal and child support payments paid (TALIP)**

(1998 to present)

Definition: Total amount of spousal and child support payments paid by the tax filer in the year. Effective January 1, 1997, the terms “alimony” and “maintenance” have been replaced by the term “support amount”. The deductible portion of these payments is written on line 22000 (ALMDN). The tax filer enters on line 21999 the total of all deductible and non-deductible support payments for a spouse or common-law partner, or for a child, that they made (or, if they are the payee, that they repaid under a court order) in the year. Only the deductible amount is claimed on line 22000. Most child support payments paid according to a written agreement or court order dated after April 1997, are not deductible. To be allowed a deduction for any support payments made in a year, a tax filer must be living apart from the qualified recipient throughout the remainder of the year. A payment which is deductible by the tax filer will be included in the income of the recipient. Generally, to be allowed to claim a deduction, a tax filer should register their written agreement or court order (including any amendments) with CRA.

Derived from: Line 21999 (2019 to present), Line 230 (1998 to 2018)

LAD: TALIP I, F, P

**New Attendant care expenses description (ACEXP)**

(1989 to present)

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

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

Derived from: Line 21500 (2019 to present), Line 215 (1989 to 2018) T1

LAD: ACEXP I, F, P

**Carrying charges and interest expenses (CYCGI)**

(1986 to present)

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

- fees to manage or take care of their investments (other than administration fees they paid for their registered retirement savings plan or registered retirement income fund), including safety deposit box charges;
- fees for certain investment advice or for recording investment income;
- fees to have someone complete their return, but only if they have income from a business or property, accounting is a usual part of the operations of their business or property, and the tax filer did not use the amounts claimed to reduce the business or property income they reported;
- most interest a tax filer pays on money they borrow for investment purposes, but generally only as long as they use it to try to earn investment income, including interest and dividends. However, if the only earnings the tax filer’s investment can produce are capital gains, they cannot claim the interest they paid; and
- legal fees a tax filer paid relating to support payments that their current or former spouse or common-law partner, or the natural parent of their child, will have to pay to them. Legal fees they paid to try to make child support payments non-taxable must be deducted on line 23200.

Derived from: Line 22100 (2019 to present), Line 221 (1986 to 2018) T1

LAD: CYCGI I, F, P

**Clergy residence deduction (CLRGY)**

(1999 to present)

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

- The person is a member of the clergy or of a religious order, or a regular minister of a religious denomination; and
- The person is:
  - ▶ in charge of a diocese, parish or congregation,
  - ▶ ministering to a diocese, parish or congregation, or
  - ▶ engaged exclusively in full-time administrative service by appointment of a religious order or denomination.

Derived from: Line 23100 (2019 to present), Line 231 (1986 to 2018)

LAD: CLRGY I, F, P

**Provincial Parental Insurance premium on self-employment income (PPIPD)**

(2006 to present)

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

- the net self-employment income on lines 13500, 13700, 13900, 14100 and 14300 of the return is \$2,000 or more; or
- the total of employment income (including employment income from outside Canada) and the net self-employment income is \$2,000 or more.

Derived from: Line 22300 (2019 to present), Line 223 (2006 to 2018)

LAD: PPIPD I, F, P

***Elected split pension amount (ESPA\_)***

(2007 to present)

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

Derived from: Line 11600 (2019 to present), Line 116 (2007 to 2018)

**TIRC** : Included in 2007.

**XTIRC**: Not present.

LAD: ESPA\_ I, F, P

***Elected split pension amount deduction (ESPAD)***

(2007 to present)

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

Derived from: Line 21000 (2019 to present), Line 210 (2007 to 2018)

LAD: ESPAD I, F, P

***Employment insurance benefits repaid deduction (EIRDN)***

(2003 to present)

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

Derived from: Line 23500 (2019 to present), Line 235 (2003 to 2018)

LAD: EIRDN I, F, P

***Employment insurance repayment (EICRP)***

(1982 to present)

Definition: If the tax filer received employment insurance (EI) benefits during the tax year and his or her net income before adjustments (Line 23400, not available on LAD) is more than a certain amount, the tax filer must pay part of these benefits. See table 7 Appendix 11 for the maximum amounts for each year since 1989.

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

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

Derived from: T1FF processing using part of Line 23500 (2019 to present), Line 235 (1984 to 2018) and Line 58 (1982 to 1983). Line 23500 is the Social benefits repayment field and consists of the benefits to be repaid on:

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

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

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

**Expenses, other allowable (ALEXP)**

(1982 to present)

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

Derived from: Line 22900 (2019 to present), Line: 229 (1988 to 2018), Line 109 (1984 to 1987), Line 06 (1982 to 1983)

**TIRC\_:** Formerly a component of the Canada Revenue Agency’s definition of total income (as a negative amount) from 1982 to 1987. Beginning in 1988, this was no longer a component of income and is now reported on Line 22900 as a deduction.

**XTIRC:** Not present.

LAD: ALEXP I, F, P

**Exploration and developments, expenses (CEDEX)**

(1988 to present)

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

Derived from: Line 22400 (2019 to present), Line 224 (1988 to 2018)

LAD: CEDEX I, F, P

**Family Allowance repayment, calculated (RFACL)**

(1991 to 1992)

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

Derived from: Part of Line 235 (1989 to 1992, also see Line 118). Line 235 is the Social benefits repayment field and consists of the benefits to be repaid on:

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

LAD: RFACL I, F, P

**Home Buyer’s Plan repayment (HBPRP)**

(1996 to present)

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

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

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

Derived from: Line 24600 (2019 to present), Line 246 (1996 to 2018) Schedule 7

LAD: HBPRP I, F, P

**Home Buyer's Plan shortfall amount (HBPSH)**

(1998 to present)

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

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

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

Derived from: Other HBP variables, HBPWD and HBPRP

LAD: HBPSH I, F, P

**Home Buyer's Plan withdrawal (HBPWD)**

(2002 to present)

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

The Home Buyer's Plan (HBP) is a program that allows a person to withdraw up to \$20,000 from their registered retirement savings plans (RRSPs) to buy or build a qualifying home. However, the program sets out certain conditions for participation. If an individual meets all the applicable HBP conditions, the withdrawals will not have to be included in his or her income, and the RRSP issuer will not withhold tax on these amounts. If a person buys a qualifying home with their spouse or common-law partner, or with other individuals, each person involved can withdraw up to \$25,000 (\$20,000 prior to 2009).

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

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

Derived from: Line 24700 (2019 to present), Line 247 (2002 to 2018), Schedule 7

LAD: HBPWD I, F, P

**Moving expenses deduction (MVEXP)**

(1986 to present)

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

Derived from: Line 21900 (2019 to present), Line 219 (1988 to 2018), Line 222 (1986 to 1987)

LAD: MVEXP I, F, P

**Old Age repayment, calculated (OASPR)**

(1989 to present)

Definition: Old Age Security (OAS) pension repayment is a claw-back used to recover OAS pension income and net federal supplements (NFSL\_) when the tax filer's net income before adjustments (Line 23400) is greater than the allowed limit.

Note: NFSL repayment has been included in OAS pension repayment calculated from 1992 to present.

If a tax filer has a net income above a certain limit (\$50,000 in 1989, \$50,850 in 1990, \$51,765 in 1991, \$53,215 from 1992 to 1999, \$53,960 in 2000, \$55,309 in 2001, \$56,968 in 2002, \$57,879 in 2003, \$59,790 in 2004, \$60,806 in 2005, \$62,144 for 2006, 63,511 in 2007, \$57,375 in 2012, \$70,954 in 2013, \$71,592 in 2014, \$72,809 in 2015, \$73,756 in 2016, \$74,788 in 2017, \$75,910 in 2018, \$77,580 in 2019, etc.), then the tax filer is required to repay the government all or part of the benefits received.

Derived from: Part of Line 23500 (2019 to present), part of Line 235 (1989 to 2018)  
Line 235 is the Social benefits repayment field and consists of the benefits to be repaid on:

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

LAD: OASPR I, F, P

**Pension adjustment (TPAJA)**

(1991 to present)

Definition: The variable represents the tax filer's pension adjustments. The pension adjustment (TPAJA) is the sum of credits for the year, if any, from deferred profit sharing plans and/or benefit provisions of registered pension plans sponsored by the tax filer's employer.

The TPAJA is used in calculating the tax filer's RRSP contribution limit for the following year. The contribution limit is based on a certain percentage of the previous year's earned income up to an annual maximum less a pension adjustment. The maximum amount of RRSP deduction for each year since 1982 may be found in table 8 Appendix 11.

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

Derived from: Line 20600 (2019 to present), Line 206 (1991 to 2018)

LAD: TPAJA I, F, P

**Registered pension plan contribution (T4RP\_)**

(1986 to present)

Definition: A registered pension plan (RPP) contribution may be deducted from the tax filer's total income. An RPP is an employee's pension plan, approved by the Canada Revenue Agency, under which funds are set aside by an employer and employee to provide periodic payments to employees upon their retirement. Only the amount the tax filer contributes to a RPP may be deducted from income.

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

Derived from: Line 20700 (2019 to present), Line 207 (1986 to 2018)

LAD: T4RP\_ I, F, P



**RRSP contributions (RRSPC)**

(1982 to present)

Definition: RRSP contributions represent the amount contributed to a Registered Retirement Savings Plan (RRSP). The contribution limit is based on a certain percentage of the previous year's earned income up to an annual maximum less a pension adjustment. The maximum amount of RRSP deduction for each year since 1982 may be found in table 8 Appendix 11.

The amounts for this variable may include the tax filer's contributions to his or her RRSP, his or her spouse's RRSP or both. The amount the tax filer contributed to his or her spouse's RRSP from 1987 to 1992 is outlined in the RRSP spousal contributions (RRSPS) variable.

Beginning in 1996, an individual may not contribute to an RRSP after the end of the year that he or she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he or she may still contribute until the end of 1997. Note that RRSP Income could offset the amount and it doesn't include any repayment made under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).

Derived from: Line 20800 (2019 to present), Line 208 (1984 to 2018), Line 33 (1982 to 1983)

LAD: RRSPC I, F, P

**RRSP deduction limit, current year (RRSPD)**

(1991 to present)

Definition: The deduction limit for the current year is reported on the 'Notice of Assessment' or 'Notice of Reassessment' of the previous tax year. Any part of the RRSP deduction limit accumulated after 1990 that is not used in a given year can be carried forward indefinitely. The year's RRSP contribution should not be greater than the RRSP deduction limit, current year unless the tax filer has an amount listed in Transfers to a RRSP.

Derived from: Line 11 (2019 to present), Line 10 (2001 to 2018), Line 8 (1991 to 2000) Schedule 7)

LAD: RRSPD I, F, P

**RRSP deduction limit amount, next year (RRSPL)**

(1993 to present)

Definition: The deduction limit for next year is reported on the 'Notice of Assessment' or 'Notice of Reassessment' issued for this year's tax return. Any part of the RRSP deduction limit accumulated after 1990 that is not used can be carried forward indefinitely. Please consult the definition of RRSP contribution for an explanation of the limits.

Derived from: bottom of page 2 of the Notice of Assessment or Notice of Reassessment

LAD: RRSPL I, F, P

**RRSP spousal contributions (RRSPS)**

(1987 to 1997)

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

Derived from: Line 208 (1987 to 1992)

LAD: RRSPS I, F, P

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

(1992 to present)

Definition: The Canada Revenue Agency calculates earned income which is used in calculating the tax filer's RRSP contribution limit. The current year's deduction limit is based on the previous year's earned income. For example, tax filers' RRSP deduction limits on their 1991 personal income tax returns are based on their earned income figures from their 1990 personal income tax returns.

Earned income is calculated by the CRA as summing the tax filer's employment earnings, self-employment earnings, and certain other types of income, then subtracting specific employment expenses and business or rental losses.

Qualifying performance income (generally endorsement income, prize money, or income from public appearances received by an amateur athlete) contributed to an amateur athlete trust (AAT), qualifies as earned income in determining the RRSP deduction limit of the trust's beneficiary.

Derived from: Notice of assessment or Notice of Reassessment, one of the amounts used to determine the RRSP contribution limit

LAD: RRSPE I, F, P

**RRSP, transfers to a (RSPPI)**

(1994 to present)

Definition: If the tax filer has received during the year an amount from one of these sources of income: other pensions and superannuation (line 11500), registered retirement savings plan income (line 12900) or 'other income' (line 13000) has been reported on the tax return. The tax filer could have contributed any of these amounts to his or her RRSP plan before March 1<sup>st</sup> of the following year; this contribution can be deducted from income and called a 'transfer'.

This is a component of RRSP contributions.

Derived from: Line 24640 (2019 to present), Line 14 (2013 to 2018), Line 11 (2001 to 2012), Line 9 (2000) Schedule 7

LAD: RSPPI I, F, P

**Saskatchewan Pension Plan contributions (PCLSK)**

(1987 to 2011)

Definition: The Saskatchewan Pension Plan is a pension plan which is intended to extend pension coverage over and above OAS/CPP to those who might not otherwise belong to private pension plans, such as homemakers, part-time employees, farmers, and the self-employed.

Qualifying individuals can contribute to this plan, and the government will make some matching contributions depending on the income level of the contributor. The individual's contributions are deductible to a maximum of \$600 per year. The deduction is technically limited to the least of the individual's actual contribution to the plan, \$600 per year, and his or her amount deductible for RRSP purposes minus actual RRSP contributions to his or her own and/or a spousal RRSP plan. It is intended that this rule will continue as RRSP contribution limits change.

Derived from: Line 209 on page 2 of the T1 General form of the Saskatchewan return (1999 to 2011).

LAD: PCLSK I, F, P

**Social benefits repayment (RSBCL)**

(1989 to present)

Definition: Social benefits repayment is the combined amount of:

- Employment insurance benefits (1989 to present);
- Old Age Security pension benefits (1989 to present);

- Net federal supplements (1992 to present);
- Family Allowance repayment (1989 to 1992).

“clawed back” or repaid because the tax filer’s net income before adjustments (line 23400 - not available on LAD) is greater than the allowed limit(s).

Derived from: Line 23500 (2019 to present), Line 235 (1989 to 2018)

LAD: RSBCL I, F, P

### ***Tax deducted for OAS required claw back (OASTD)***

(2003 to present)

Definition: Tax deducted at source for Old Age Security required clawback as calculated by the system. Old Age Security (OAS) payments are subject to a special recovery to the extent the recipient’s net income exceeds this amount. The system taxes back OAS benefits at a 15% rate if the income exceeds the specified income amount. The system of clawing back OAS payments extends to the application of withholding tax, so that where net income for a base period exceeds the current year clawback threshold, OAS payments will be subject to withholding on the potential clawback. For OAS payments made in January-June of the current year, withholding is based on net income in second prior year returns. For OAS payments in July-December of the current year, withholding is based on net income in prior year returns. Amounts withheld from OAS payments should be claimed on the T1 return.

Derived from: Line 23500 and 44000 (2019 to present), Lines 235 and 440 (2003 to 2018) T1

LAD: OASTD I, F, P

### ***Union, professional and other dues (DUES\_)***

(1982 to present)

Definition: With this deduction, the tax filer may claim the following:

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

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

Derived from: Line 21200 (2019 to present), Line 212 (1984 to 2018), Line 35 (1982 to 1983)

LAD: DUES\_ I, F, P

### ***Other Deductions (ODN\_\_)***

(1982 to present)

Definition: Allowable amounts claimed but not deducted anywhere else on the tax filer’s return.

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

Derived from: Line 23200 (2019 to present), Line 232 (1982 to 2018)

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

**Child Related Deduction Items*****Child care expense deduction (CCEXD)***

(1982 to present)

Definition: Child care expenses can be claimed if the tax filer paid for child care services for an eligible child which enabled him/her (or a supporting individual) to either earn income, take an occupational training course for which a training allowance under the *National Training Act* was received, or carry on research or similar work for which a grant was received. Since 2000, a tax filer can deduct expenses of up to \$10,000 for an eligible child (some disability criteria apply).

Derived from: Line 21400 (2019 to present), Line 214 (1984 to 2018), Line 37 (1982 to 1983)

LAD: CCEXD I, F, P

***Child care expenses amount - enrolled in education (CCELD)***

(1993 to present)

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

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

Derived from: Line 67980 (2019 to present), Line 6798 (1993 to 2018) Form T778

LAD: CCELD I, F, P

***Universal Child Care Benefit Repayment (UCCBR)***

(2007 to present)

Definition: Universal Child Care Benefit Repayment is the universal child care benefits paid in excess of the amount to which the individual was entitled.

Derived from: Line 21300 (2019 to present), Line 213 (2007 to 2018)

LAD: UCCBR I, F, P

***Spouse's universal child care benefit repayment (SUCBR)***

(2007 to present)

Definition: Starting in 2007, this is the amount of the universal child care benefits paid in excess of the amount to which the the tax filer's spouse was entitled.

Derived from: Line 21300 (2019 to present), Line 213 (2007 to 2018)

LAD: SUCBR I, F, P

**Deductions from Net Income****Totals*****Net income (NETIC)***

Please see: [Net income \(NETIC\)](#).

***Taxable Income (TXI\_\_)***

(1982 to present)

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

Derived from: Line 26000 (2019 to present), Line 260 (1984 to 2018), Line 62 (1982 to 1983)

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

### **Deduction Items**

#### ***Non-taxable income (NTAXI\_)***

(1986 to present)

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

The income which is treated in this way includes:

- Workers' compensation payments (WKCPY);
- Net federal supplements (NFSL\_);
- Social assistance income (SASPY).

These amounts are included in the calculation for means-tested tax credits such as the goods and services tax credit. Also, these amounts are included in a tax filer's income to determine whether someone else can claim to be dependent of him/her. The Canada Revenue Agency did not separate these items on the T1 General tax form until 1992. Before 1992, they were reported as a sum on the T1 schedule (NTAXI\_), which was used to apply for the child tax credit and the federal sales tax credit.

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

Derived from: Line 14700 (2019 to present), Line 147 (1992 to 2018) T1 Form, Line 549 (1988 to 1991) Schedule 7, Line 549 (1986 to 1987) Schedule 10

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

#### ***Net federal supplements (NFSL\_)***

Please see: [Net federal supplements \(NFSL\\_\)](#).

#### ***Social assistance income (SASPY)***

Please see: [Social assistance income \(SASPY\)](#).

#### ***Workers' compensation payments (WKCPY)***

Please see: [Workers' compensation payments \(WKCPY\)](#).

#### ***Canadian Forces personnel and police deduction (CFPDN)***

(2004 to present)

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

Derived from: Line 24400 (2019 to present), Line 244 (2004 to 2018)

LAD: CFPDN I, F, P

#### ***Capital gains exemption, calculated (GGEX\_)***

(1986 to present)

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

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

Derived from: Line 25400 (2019 to present), Line 254 (1986 to 2018)

LAD: GGEX\_ I, F, P

**Net capital losses of other years (KLPYC)**

(1983 to present)

Definition: Within certain limits, a tax filer can deduct their net capital losses of previous years that they have not already claimed. The tax filer’s available losses are shown on their notice of assessment or notice of reassessment. The tax filer probably would have to adjust any losses they incurred after 1987 and before 2001.

Derived from: Line 25300 (2019 to present), Line 253 (1983 to 2018)

LAD: KLPYC I, F, P

**Non-capital losses of other years (NKLPY)**

(1984 to present)

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

Also, a tax filer enters any unapplied farming and fishing losses they reported on their 2001 to 2014 returns that they want to apply in 2015. The tax filer’s available losses are shown on their notice of assessment or notice of reassessment for 2014. There are restrictions on the amount of certain farm losses that one can deduct each year.

Derived from: Line 25200 (2019 to present), Line 252 (1984 to 2018)

LAD: NKLPY I, F, P

**Limited partnership losses of other years (LTPLP)**

(1991 to present)

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

Derived from: Line 25100 (2019 to present), Line 251 (1991 to 2018)

LAD: LTPLP I, F, P

**Northern resident’s deduction calculated (NRDN\_)**

(1987 to present)

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

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

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

There are two sets of geographical areas which entitle residents to these special deductions. Residents of the “northern zone” are entitled to the full deduction described below. Residents of an “intermediate zone” are

entitled to half the deduction otherwise calculated. The northern zone includes all of Labrador, Nunavut, the Yukon and Northwest Territories, and certain areas of each province except Nova Scotia, Newfoundland (except for Labrador), New Brunswick and Prince Edward Island. There are similarly intermediate zones in each province except the four Atlantic provinces (except Sable Island in Nova Scotia, which is an intermediate zone).

Derived from: Line 25500 (2019 to present), Line 255 (1987 to 2018)

LAD: NRDN\_ I, F, P

### **Home Relocation Loan deduction, employee (HRLDN)**

(1986 to 2017)

Definition: This deduction may be claimed by a tax filer who received a low interest home relocation loan from his or her employer to move to another residence in order to maintain or to begin a new job. The degree of accuracy of this field is not known because it is seldom used.

Derived from: Line 248 (1986 to 2017)

LAD: HRLDN I, F, P

### **Stock option benefit deduction (STKDN)**

(1984 to present)

Definition: Employee Stock Deduction is a deduction from net income claimed when a tax filer has received taxable benefits or income from an employee stock option plan. For the 1996 tax year, the tax filer is allowed an offsetting deduction for 25% of the benefit indicated on the line Stock Option and Shares Deductions on the tax return.

Derived from: Line 24900 (2019 to present), Line 249 (1984 to 2018)

LAD: STKDN I, F, P

### **Other Deductions from net income (ODNNI)**

(1988 to present)

Definition: Additional deductions from net income used to arrive at taxable income. The tax filer must specify in the space to the left of line 25600 the deduction being claimed. Example of the types of deductions include deductions for income exempt under a tax treaty, or a deduction of income and pension for those who have taken a vow of perpetual poverty, deductions for adult basic education tuition assistance, or deductions for employees of prescribed international organizations.

Derived from: Line 25600 (2019 to present), Line 256 (1988 to 2018)

LAD: ODNNI I, F, P

## **Personal Tax Credits**

### **Totals**

#### **Non-refundable tax credit, calculated (NNRCC)**

(1988 to present)

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

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

Prior to the 1988 tax reform, tax filers used personal exemptions and deductions to reduce their Taxable income. Since 1988, many of these deductions and exemptions are added together to derive the non-refundable credit,

which is used to reduce federal income tax payable. They are called non-refundable because, if these credits exceed the federal income tax payable, the difference is not refundable.

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

- Age amount (AXMP\_);
- Amounts for infirm dependants 18 years of age or older (ADPER, not in LAD);
- Basic personal amount;
- Canada or Quebec Pension Plan contributions through employment (CQPCT4E);
- Canada or Quebec Pension Plan contributions through self-employment (CQPCSEI);
- Charitable donations (TOTDN);
- Disability amount for self (DISDN);
- Disability amount transferred from dependents other than spouse (DISDO);
- Education amount for self (EDUDN);
- Equivalent-to-spouse amount;
- Medical expenses (MDEXC);
- Pension income amount (PENDC);
- Tuition amount for self (TUTDN);
- Tuition fees and education amount transferred from children (EDUDF);
- Employment insurance premiums (T4EIC);
- Provincial Parental Insurance Plan premiums paid (PPIP\_);
- PPIP premiums payable on employment income (PPIPE);
- PPIP premiums payable on self-employment income (PPIPSE);
- Canada Employment Amount (CEA\_\_);
- Public transit passes amount (PTPA\_).

Derived from: Line 35000 (2019 to present), Line 350 (1988 to 2018)

LAD: NNRCC I, F, P, K

***Non-refundable tax credits (TOTNO)***

(1982 to present)

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

- Age amount (AXMP\_);
- Amounts for infirm dependants 18 years of age or older (ADPER, not in LAD);
- Basic personal amount (BPXMP);
- Canada caregiver amount for infirm children under 18 years of age (CHAD);
- Canada caregiver amount for other infirm dependants age 18 or older (CCCODC);
- Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (CCCAMC);
- Canada or Quebec Pension Plan contributions through employment (CQPCT4E);
- Canada or Quebec Pension Plan contributions through self-employment (CQPCSEI);
- Disability amount for self (DISDN);
- Disability amount transferred from dependents other than spouse (DISDO);
- Education amount for self (EDUDN);
- Equivalent-to-spouse amount;



- Spousal amount (MXMP\_);
- Medical expenses (MDEXC);
- Pension income amount (PENDC);
- Tuition amount for self (TUTDN);
- Tuition fees and education amount transferred from children (EDUDF);
- Amount for an eligible dependant (EQMAR not in LAD);
- Employment insurance premiums (T4EIC);
- Provincial Parental Insurance Plan premiums paid (PPIP\_);
- PPIP premiums payable on employment income (PPIPE);
- PPIP premiums payable on self-employment income (PPIPSE);
- Canada Employment Amount (CEA\_);
- Public transit passes amount (PTPA\_);
- Adoption expenses (ADEXP).
- Digital news subscription expenses (DNSTCC\_).

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

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

Derived from: Line 33500 (2019 to present), Line 335 (1988 to 2018)

LAD: TOTNO I, F, P

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

#### ***Age exemption amount (AXMP\_)***

(1982 to present)

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

Derived from: Line 30100 (2019 to present), Line 301 (1988 to 2018) Schedule 1, “Claim for personal exemptions” section (1982 to 1987)

LAD: AXMP\_ I, F, P

#### ***Basic Personal Amount (BPXMP)***

(1982 to present)

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

Derived from: Line 30000 (2019 to present) T1 Form, Line 300 (1988 to 2018) “Claim for personal exemptions” section (1982 to 1987) Schedule 1

LAD: BPXMP I, F, P

#### ***Spouse or Common-law partner amount (MXMP\_)***

(1982 to present)

Definition: The spouse or common-law partner amount is a non-refundable tax credit available to the tax filer if at any time in the year, he or she supported his or her spouse or common-law partner. The spousal amount is limited by the net income of the spouse or common-law partner in the tax year. However, if the spouse or common-law

partner's net income exceeds the limit determined by the Canada Revenue Agency, the spousal amount cannot be claimed (net income maximum amount = full spouse amount plus net income base amount). Otherwise, as the spouse's net income increases, the amount available for a non-refundable tax credit decreases.

Derived from: Line 30300 (2019 to present) T1 Form, Line 303 (1988 to 2018) Line 230 (1982 to 1987) Schedule 1

LAD: MXMP\_ I, F, P

**Caregiver Tax credit**

**Canada Caregiver Credit Amount for Spouse or Common-Law Partner, or Eligible Dependant Age 18 and Older (CCCAMC\_)**

(2017 to present)

Definition: A non-refundable tax credit amount a tax filer may be eligible to claim if they cared for a spouse or common-law partner, or an eligible dependant 18 years of age or older. The caregiver credit amount is capped to a maximum amount each tax year. To be eligible a tax filer must first claim the spouse or common-law partner amount (MXMP\_), or the amount for an eligible dependant (EQMAR), and the net income of the dependant must be within a prescribed income range. See also "Additional personal exemptions (APXMP)" and "Caregiver Amount (CAREG)".

Derived from: Line 30425 (2019 to present) T1 Form, Line 304 (2017 to 2018) Schedule 1

LAD: CCCAMC\_ I, F, P

**Canada Caregiver Credit Amount for Other Dependant Age 18 and Older (CCCODC\_)**

(2017 to present)

Definition: A non-refundable tax credit amount a tax filer may be eligible to claim for other dependants 18 years of age or older, who are not their spouse or common-law partner or an eligible dependant for whom an amount can be claimed. The caregiver credit amount is capped to a maximum amount each tax year but it can be split with another claimant. An amount can be claimed for each of their or their spouse's or common-law partner's dependent children or grandchildren only if that person was dependent on them because of an impairment in physical or mental functions and was 18 years of age or older. A claim can also be made for an amount for more than one person if each one meets all the following conditions. The person must have been:

- the tax filer's or their spouse's or common-law partner's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew;
- 18 years of age or older;
- dependent on the tax filer because of an impairment in physical or mental functions; and
- a resident of Canada at any time in the year. It is not possible to claim this amount for a person who was only visiting.

To be eligible a tax filer must first claim the spouse or common-law partner amount (MXMP\_), or the amount for an eligible dependant (EQMAR), and the net income of the dependant must be below a prescribed income amount. See also "Additional personal exemptions (APXMP)" and "Caregiver Amount (CAREG)".

Derived from: Line 30450 (2019 to present) T1 Form, Line 307 (2017 to 2018) Schedule 1

LAD: CCCODC\_ I, F, P

**Caregiver Amount (CAREG)**

(1998 to 2016)

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

- the tax filer's or their spouse or common-law's child or grandchild;

- the tax filer's or their spouse or common-law's brother, sister, niece, nephew, aunt, uncle, parent or grandparent, who was resident in Canada. One cannot claim this amount for a person who was only visiting them.

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

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

As of 2017 this exemption was replaced by the Canada Caregiver Credit Amount for Other Dependant Age 18 and Older (CCCODC\_).

Derived from: Line 315 (1998 to 2016) Schedule 1

LAD: CAREG I, F, P

### ***Child care expenses claimed for disabled dependants 18 and over (CCG18)***

(1996 to 2016)

Definition: The amount of child care expenses claimed that were incurred in a tax year in respect of disabled dependents 18 years of age and older. As of 2017 this exemption was replaced by the Canada Caregiver Credit Amount for Spouse or Common-Law Partner, or Eligible Dependant Age 18 and Older (CCCAMC\_).

Derived from: Line 315 Schedule 1 (1996 to 2016)

LAD: CCG18 I, F, P

### ***Digital news subscription expenses (DNSTCC\_)***

(2020 to present)

Definition: A tax filer can claim up to \$500 for amounts they paid in the tax year for qualifying subscription expenses. They must have paid the amounts to a qualified Canadian journalism organization (QCJO) that does not hold a licence to broadcast, for a digital news subscription to content that is primarily original news. Only the individual(s) who entered into the agreement for the subscription can claim the expenses. If two people can claim the same qualifying subscription expenses, they can split the claim for that digital news subscription expenses. However, the total amount of the claim and the other person's claim cannot exceed the maximum amount allowed for this credit.

**Note:** A digital news subscription may also provide a tax filer access to non-digital content or content that comes from a partner organization of the QCJO, that are not themselves a QCJO. Only the cost of a comparable stand-alone digital subscription, to the content of the QCJO will be eligible. If there is no comparable stand-alone digital subscription, then only half of the amount paid is eligible.

Derived from : Line 31350 (2020 to present)

LAD: DNSTCC\_ I,F,P

### ***Family caregiver - Net income of eligible dependant (CAREGDEPNETIC)***

(2012 to present)

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

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

Derived from: Line 51106 (2019 to present) T1 Form, Line 5106 (2012 to 2018) Schedule 5

LAD: CAREGDEPNETIC I, F, P

**Dependants**

***Equivalent to spouse amount (EQMAR)***

(1993 to present)

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

Derived from: Line 30400 (2019 to present) T1 Form, Line 305 (1993 to 2018) Schedule 1

LAD: EQMAR I, F, P

***Additional personal exemptions (APXMP)***

(1982 to 2016)

Definition: Additional personal exemptions refer to the additional personal amounts field on the T1 General. Additional personal amounts is a non-refundable tax credit comprised of the “equivalent-to spouse” amount. Also included is an amount for infirm dependants age 18 or older (since 1997). As of 2017 this exemption was replaced by the Canada Caregiver Credit Amount for Spouse or Common-Law Partner, or Eligible Dependant Age 18 and Older (CCCAMC\_).

Derived from: Line 305 (1988 to 1992) Schedule 1  
 Line 305 and 306 (1993 to 2003) Schedule 1  
 Line 306 (2004 to 2016) Schedule 1

LAD: APXMP I, F, P

***Children amount deduction (CHAD\_)***

(2007 to present)

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

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

Derived from: Line 30500 (2019 to present), T1 Form Line 367 (2007 to 2018) of Schedule 1

LAD: CHAD\_ I, F, P

***Number of children claimed on family caregiver amount (CHCARGIV\_)***

(2012 to present)

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

Derived from: Line 30499 (2019 to present) T1 Form, Line 352 (2012 to 2018) Schedule 1

LAD: CHCARGIV\_ I, F, P

***Children’s Art Amount (CARTTC\_)***

(2011 to 2016)

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

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

As of January 1, 2017, this amount has been eliminated.

Derived from: Line 370 (2011 to 2016) Schedule 1

LAD: CARTTC\_ I, F, P

### **Child Tax Credit (CTC\_)**

(1982 to 1992)

Definition: The child tax credit provided assistance in meeting the costs of raising children for low to middle-income families. It was available to tax filers with eligible children. Between 1982 and 1987, an eligible child had to be less than 18 years old the entire tax year in order to be qualified. From 1988 to 1992, an eligible child was any child who was under 18 and for whom the tax filer could claim Family Allowance (FA\_\_\_). If the child became 18 during the tax year, the child was eligible for all months including the month of his or her 18th birthday as long as he or she was still eligible for Family Allowance (FA\_\_\_).

Since 1986, a child tax credit prepayment was made to low income families. To determine the amount of child tax credit still owing the tax filer, the prepayment amount was subtracted from the total child tax credit amount. If the prepayment amount was larger than the full credit, the tax filer had to repay the difference.

Since 1988, a supplement for children under seven years old was also available to tax filers. This supplement was reduced by 25% of the child care expenses claimed for these children. The remaining amount was added to the child tax credit.

Derived from: Line 444 (1988 to 1992), Line 450 (1984 to 1987), Line 78 (1982 to 1983)

**TIRC**: Not present.

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

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

### **Family caregiver - Net income of eligible dependant (CAREGDEPNETIC)**

Please see: [Family caregiver - Net income of eligible dependant \(CAREGDEPNETIC\)](#).

## **Disability**

### **Disability amount for self (DISDN)**

(1983 to present)

Definition: A tax filer may claim a pre-set disability amount if he or she was severely physically or mentally impaired in the tax year, and the impairment noticeably restricted the tax filer's activities of daily living.

Derived from: Line 31600 (2019 to present), Line 316 (1988 to 2018), Line 245 (1986 to 1987),  
Line 246 (1984 to 1985), Line 53 (1983)

LAD: DISDN I, F, P

### **Disability amount for a dependant other than spouse (DISDO)**

(1986 to present)

Definition: The tax filer may claim the unused portion of the disability amount for a dependent who resides in Canada, if he or she claimed either an "Amount for dependent children" (**EQMAR**), or the "Equivalent amount for spouse" (**MXMP**), for that dependent. Starting with the 2000 tax year, the claim also applies if the dependant was the spouse's sister, brother, aunt, niece or nephew.

Derived from: Line 31800 (2019 to present), Line 318 (1988 to 2018), Line 246 (1986 to 1987)

LAD: DISDO I, F, P

**Education and Student Interest*****Tuition and education amounts (total) claimed as a credit (TUEC\_)***

(1997 to present)

Definition: This represents the total amount of tuition and education amounts claimed as a credit by a tax filer, as calculated by the system. A tax filer can claim tuition, education, and textbook amounts provided they complete Schedule 11 to report their eligibility.

Starting in 2017 the education and textbook amounts (EDUPT, EDUDC, and EDUDN) are no longer available. However, unused education and textbook amounts from previous years can be carried forward and applied in determining the education amount. Any amounts carried forward will be reflected in this variable from 2017 onward.

Derived from: Line 32300 (2019 to present), Line 323 (1997 to 2018) Schedule 1

LAD: TUEC\_ I, F, P

***Credit for interest paid on a student loan (LOANC)***

(1999 to present)

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

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

The amount of interest paid is entered at line 31900 and converted to a credit at line 33800.

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

Derived from: Line 31900 (2019 to present), Line 319 (1999 to 2018)

LAD: LOANC I, F, P, K

***Tuition fees for self (TUTDN)***

(1982 to present)

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

Beginning in 1996, if an individual's fees are paid (or the individual is entitled to be reimbursed for them) under a federal program to assist athletes, the individual cannot claim these fees unless the payment or reimbursement has been included in his or her income.

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

Beginning in 2017, eligible tuition fees must be at least \$100 or more. As well, courses that are taken at a post-secondary institution but are not at a post-secondary level (for example, training in a second language, or in basic literacy and numeracy) will qualify for the tuition amount as long as the student is 16 years or older at the end of the year, and they are enrolled in the educational institution to obtain skills for, or improve the student's skills in, an occupation.

Derived from: Line 32000 (2019 to present), Line 320 (1997 to 2018),  
Line 320 (1988 to 1996), Line 213 (1984 to 1987), Line 36 (1982 to 1983) Schedule 11

LAD: TUTDN I, F, P, K

**Education deduction for part-time student (EDUPT)**

(1999 to 2016)

Definition: The amount of education deduction the tax filer is allowed to claim while a part time student as calculated by CRA. The tax filer must enter on this line the number of months he or she was a part time student as stated on the T2202 form. The maximum number of months a tax filer can claim is 12. From 1998 to 2000, the education amount the tax filer could claim monthly was \$60. Therefore the maximum amount for this line is \$720 (12 months x \$60).

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

NOTE: As of 2017, this deduction was ended, however, unused education and textbook amounts from previous years can be carried forward and applied in determining the education amount.

Derived from: Line 321 (1999 to 2016) Schedule 11

LAD: EDUPT I, F, P, K

**Education deduction (full-time) - calculated (EDUDC)**

(1995 to 2016)

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

NOTE: As of 2017, this deduction was ended, however, unused education and textbook amounts from previous years can be carried forward and applied in determining the education amount.

Derived from: Line 322, (1995 to 2016) Schedule 11

LAD: EDUDC I, F, P

**Educational deduction for full-time student (EDUDN)**

(1983 to 2016)

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

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

Years	\$ per month	Notes
1983 to 1987	50	
1988 to 1991	60	
1992 to 1995	80	
1996	100	
1997	150	
1998 to 2000	200	
2001 to 2005	400	
2006 to 2016	465	(\$ 400+\$ 65 for textbook amount)

From 1998 to 2000, the education amount the tax filer could claim monthly was \$200. Therefore the maximum amount for this line is \$2,400 (12 months x \$200). From 2001 to 2005, these amounts are respectively \$400 and \$4,800. For 2006 to 2015, these amounts are respectively \$465 (\$400+ \$65 for textbook amount) and \$5,580.

From 1983 to 1987, education amounts transferred from a dependent were claimed on the same line. Only the amount not required to reduce the student's Taxable income to zero may be transferred. From 1988 onward, education amounts transferred from a dependent are claimed on a separate line but not included in the LAD until 1998. Starting in 1999 only the amount transferred by spouse is included.

From 1997, we only keep the qualified total amount of the student in the LAD. However, any unused portion of the educational deduction may be carried forward and claimed in a future year. Any amounts carried forward cannot be transferred to a spouse, parent or grandparent at a later date and are not included in the LAD.

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

NOTE: As of 2017, this deduction was ended, however, unused education and textbook amounts from previous years can be carried forward and applied in determining the education amount.

Derived from: Line 322 (1997 to 2016, Line 322 (1988 to 1996), Line 247 (1984 to 1987),  
Line 54 (1983) Schedule 11

LAD: EDUDN I, F, P, K

### **Family Caregiver Tax Credit**

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

(2012 to present)

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

**Note:** The maximum amount for infirm dependants age 18 or older (line 30450) includes the additional amount for the FCA.

The dependant with the impairment must be:

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

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

Derived from: Line 51100 (2019 to present), Line 5110 (2012 to 2018) Schedule 5

LAD: CAREGDEP\_ I, F, P

#### ***Family caregiver tax credit for spouse, common-law partner (CAREGSP)***

(2012 to present)

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

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



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

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

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

Derived from: Line 51090 (2019 to present), Line 5109 (2012 to 2018) Schedule 5

LAD: CAREGSP\_ I, F, P

### **Federal Fitness Tax Credit**

#### ***Children Fitness amount (CFA\_\_)***

(2007 to 2013)

Definition: This variable is a tax credit for up to \$500 of eligible fitness expenses for each of the tax filer's children who are under 16 at the beginning of the taxation year. Replaced by variable TRCFETCC\_ in 2014.

Derived from: Line 365 (2007 to 2013) Schedule 1

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

#### ***Children Fitness amount, claimed (NRPROVCLFIT\_)***

(2012 to 2014)

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

Derived from: Line 365 (2012 to 2014) Schedule 1

LAD: NRPROVCLFIT\_ I, F, P

### **Gifts and Charitable Donations**

#### ***Donations and gifts tax credit, federal non-refundable (CDGFT)***

(1983 to present)

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

Derived from: Line 34900 (2019 to present), Line 349 (1983 to 2018) Schedule 9

LAD: CDGFT I, F, P

#### ***Donations (TOTDN)***

(1983 to present)

Definition: Donations is the sum of the tax filer's charitable donations (1983 to present), government gifts (1983 to present), cultural donations (1984 to present) and ecological gifts (1995 to present).

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

These organizations include:

- Canadian registered charities;
- Registered Canadian amateur athletic associations;
- Prescribed universities outside Canada;
- Canadian non-profit organizations that only provide low-cost housing for seniors;
- Registered national arts service organizations;

- The United Nations (or its Specialized Agencies);
- Charities outside Canada to which the Government of Canada has made a donation in 1996 or 1997.

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

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

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

Derived from: Line 34000 (2019 to present), Line 344 (1997 to 2018), Line 344 (1986 to 1996),  
Line 243 & 244 (1986 to 1985), Line 243 & 245 (1984 to 1985), Line 49 (1983) Schedule 9

LAD: TOTDN I, F, P

**Charitable Donations Calculated (CDONC)**

(1983 to present)

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

Derived from: Line 34000 (2019 to present), Line 340 (1983 to 2018) Schedule 9

LAD: CDONC I, F, P

**Gifts - cultural and ecological (OSGIF)**

(1984 to present)

Definition: Unlike other donations, the total eligible amount claimed for these types of gifts is not limited to a percentage of net income. Tax filers can choose the part they want to claim in 2010 and carry forward any unused part for up to five years. A number of changes took place in 2017 affecting what was eligible for the Ecological Gifts Program. Researchers are urged to consult CRA information on this program, and to consult Pamphlet P113, Gifts and Income Tax.

Derived from: Line 34200 (2019 to present), Line 342 (1984 to 2018) Schedule 9

LAD: OSGIF I, F, P

**Donations made to government bodies (GVTBDONS\_)**

(2014 to present)

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

Derived from: Line 32900 (2019 to present), Line 329 (2014 to 2018) Schedule 9

LAD: GVTBDONS\_ I, F, P

**Home****Home Buyers Amount (HBA\_\_)**

(2009 to present)

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

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

Derived from Line 31270 (2019 to present) T1 Form, Line 369 (2009 to 2018) Schedule 1

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

**Home Renovation Expenses (HRE\_\_)**

(2009 only)

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

Derived from: Line 368 (2009) Schedule 1

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

**Medical Expenses****Medical expenses, calculated (MDEXC)**

(1984 to present)

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

Derived from: Line 33200 (2019 to present), Line 332 (1988 to 2018), Line 242 (1984 to 1987)

LAD: MDEXC I, F, P

**Medical expenses adjustment (MEDAJ)**

(1997 to present)

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

- tax filer or their spouse's or common-law partner's children born in 18 years or older, or grandchildren; and
- tax filer or their spouse's or common-law partner's parents, grandparents, brothers, sisters, aunts, uncles, nieces, or nephews who were residents of Canada at any time in the year.

Starting in 2017, individuals who require medical intervention to conceive a child are eligible to claim the same expenses as individuals with medical infertility. As well, in 2017, these individuals were able to make adjustments to claim such medical expenses on any income tax return for the 10 previous calendar years.

Derived from: Line 33199 (2019 to present) T1 Form, Line 331 (1997 to 2018) Schedule 1

LAD: MEDAJ I, F, P

**Gross medical expenses (GRSMD)**

(1984 to present)

Definition: The Gross Medical Expenses field is a non-refundable tax credit designed to reduce taxable income. Total expenses had to be more than a designated maximum amount set per each tax year of net income (line 236 T1), or 3% whichever was less. It is used to calculate the tax credit. Certain expenses incurred by the tax filer because of health reasons may be claimed as “allowable medical expenses.” The tax filer may claim medical expenses for him/herself, his/her spouse and his/her dependants as well as an aunt, uncle, niece, nephew, or grandchildren who lived with the tax filer in the year and were also a dependant for support. Starting in 2017, individuals who require medical intervention to conceive a child are eligible to claim the same expenses as individuals with medical infertility. As well, in 2017, these individuals were able to make adjustments to claim such medical expenses on any income tax return for the 10 previous calendar years.

Derived from: Line 33099 (2019 to present) T1 Form, Line 330 Schedule 1 (1988 to 2018)  
Line 241 (1984 to 1987)  
Line 48 (1982 to 1983)

LAD: GRSMD I, F, P

**Payroll Tax Credit****CPP/QPP contributions through employment (CQPCT4E)**

(1982 to present)

Definition: This is the amount that an individual contributes to their Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP). The CPP and QPP are compulsory contributions to social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most paid employees and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on their earnings. For a tax filer who receives an income for a paid employment, the employer contributes half of the CPP/QPP and the tax filer contributes the other half. If the tax filer has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP. This variable is derived using T4E data and tax province.

Derived from: LAD Processing

LAD: CQPCT4E I, F, P

**CPP/QPP contributions total (CQPCTOT)**

(1982 to present)

Definition: This is the total amount of contributions that an individual contributes to their Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) through both employment and self-employment. The CPP and QPP are compulsory contributions to social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most paid employees and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on their earnings.

This variable is derived by summing the values for CQPCT4E and CQPCSEI.

Derived from: LAD Processing

LAD: CQPCTOT I, F, P

**Employment insurance premium on self-employed earnings (EIPSEIC\_)**

(2010 to present)

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

Derived from: Line 31217/42120 (2019 to present) T1 Form, Line 317/430 (2010 to 2018) Schedule 1

LAD: EIPSEIC\_ I, F, P

**Employment insurance premiums from T4 slips (T4EIC)**

(1982 to present)

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

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

Derived from: Line 31200 (2019 to present), Line 312 (1988 to 2018), Line 204 (1984 to 1987), Line 29 (1982 to 1983)

LAD: T4EIC I, F, P

**Provincial Parental Insurance Plan, Premium paid (PPIP\_)**

(2006 to present)

Definition: If the tax filer was a resident of Quebec on December 31, he or she has to pay PPIP premiums. This plan is set up to pay benefits to all eligible workers – salaries and/or self-employed - taking maternity leave, paternity leave, parental leave or adoption leave. It replaces the maternity, parental or adoption benefits previously provided to Quebec parents under the federal employment insurance plan (see Schedule 10).

Derived from: Line 31205 (2019 to present) T1 Form, Line 375 (2006 to 2018) Schedule 1

LAD: PPIP\_ I, F, P

**Provincial Parental Insurance Plan Premiums Payable on Self-Employment Income (PPIPS)**

(2006 to present)

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

Derived from: Line 31215 (2019 to present) T1 Form, Line 378 (2006 to 2018) Schedule 1

LAD: PPIPS I, F, P

**Provincial parental insurance plan premiums payable on employment (PPIPE)**

(2006 to present)

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

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

Derived from: Line 31210 (2019 to present), Line 376 (2006 to 2018) Schedule 1

LAD: PPIPE I, F, P

**PPIP included in employment insurance premiums (XT4EIC)**

(2012 to present)

Definition: If a tax filer was a resident of Quebec on December 31, and if they contributed to a provincial parental insurance plan (PPIP) in the year, they should include the total of the employee's PPIP premium amounts shown all their T4 slips.

Derived from: Line 31200 (2019 to present) T1 Form, Line 312 (2012 to 2018) Schedule 1

LAD: XT4EIC I, F, P

**Pension*****Pension income deduction (PENDC)***

(1984 to present)

Definition: Pension income deduction is a calculated non-refundable credit that the tax filer may be able to claim for certain types of pension income. A tax filer is allowed a tax credit of their pension income. The amounts eligible for the pension income deduction differ depending on the age of the tax filer at the end of the tax year. Between 1982 and 1988, this field represented a deduction from income. In the 1988 tax reform, this deduction was converted to a non-refundable tax credit.

Derived from: Line 31400 (2019 to present) T1 Form, Line 314 (1988 to 2018), Line 240 (1984 to 1987) Schedule 1

LAD: PENDC I, F, P

**Public Transit Tax Credit*****Public transit passes amount (PTPA\_)***

(2006 to 2017)

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

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

Expenses up to June 20, 2017 were eligible for this credit. However, as of July 1, 2017, this amount has been eliminated.

Derived from: Line 364 (2006 to 2017) Schedule 1

LAD: PTPA\_ I, F, P

**Transferred Deductions/Credits*****Children deduction transferred to spouse or partner (CHADT)***

(2007 to present)

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

Derived from: Line 35300 (2019 to present), Line 361 (2007 to 2018) Schedule 2

LAD: CHADTI, F, P

***Disability deduction transferred (DISDT)***

(1995 to present)

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

Derived from: Line 35700 (2019 to present), Line 357 (1997 to 2018) Schedule 2

LAD: DISDT I, F, P

***Deductions transferred from spouse (DNTSP)***

(1983, 1985 to present)

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

- age amount (line 35200);
- Canada caregiver amount for infirm children under 18 years of age (line 35300);
- pension income amount (line 35500);
- disability income amount (line 35700); and
- tuition and education amounts (line 36000).

Derived from: Line 32600 (2019 to present) T1 Form, Line 326 (1985 to 2018) Schedule 1

LAD: DNTSP I, F, P

***Education amount & tuition fees transferred from a child (EDUDT)***

(1995 to present)

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

Derived from: Line 32400 (2019 to present), Line 324 (1995 to 2018)

LAD: EDUDT I, F, P

***Education deduction transferred from a dependant (EDUTF)***

(1988 to present)

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

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

Derived from: Line 32400 (2019 to present) T1 Form, Line 324 (1988 to 2018) Schedule 1

LAD: EDUTF I, F, P

***Tuition and education transferred by spouse (EDUSP)***

(1999 to present)

Definition: The tuition and education amounts transferred by the tax filer's spouse onto the tax filer's income tax return. The spouse can transfer to the tax filer any part of certain amounts that the spouse qualifies for but does not need to reduce his or her federal income tax to zero.

The maximum tuition and education amount is \$5,000 of fees and amounts. The spouse must designate the amount to the tax filer on the back of the forms T2202 or T2202A.

Derived from: Line 36000 (2019 to present), Line 360 (1999 to 2018) Schedule 2.

LAD: EDUSP I, F, P, K

**Other Non-Refundable Tax Credits**

***Adoption Expenses (ADEXP)***

(2005 to present)

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

- \$10,445 in 2007
- \$10,643 in 2008
- \$10,909 in 2009
- \$10,975 in 2010
- \$11,128 in 2011
- \$11,440 in 2012
- \$11,669 in 2013
- \$15,000 in 2014
- \$15,255 in 2015
- \$15,453 in 2016
- \$15,670 in 2017
- \$15,905 in 2018
- \$16,255 in 2019
- \$16,563 in 2020
- \$16,729 in 2021
- \$17,131 in 2022

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

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

Derived from: Line 31300 (2019 to present) T1 Form, Line 313 (2005 to 2018) Schedule 1

LAD: ADEXP I, F, P

***Canada employment amount (CEA\_\_)***

(2006 to present)

Definition: The Canada employment amount is a non-refundable tax credit available for the first \$1,000 of employment income earned. The credit is based on the lesser of base amount of \$1,000, indexed for inflation each year after 2007; and total employment income reported on lines 10100 and 10400 of the tax return. The amount provides recognition for work-related expenses such as home computers, uniforms and supplies in the public and private sector. Self-employed individuals are not eligible to claim this amount.

Derived from: Line 31260 (2019 to present) T1 Form, Line 363 (2006 to 2018) Schedule 1

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

***Volunteer Firefighter tax credit (Federal credit) (NRFIREC\_)***

(2011 to present)

Definition: A filer can claim an amount of \$3,000 for this non-refundable tax credit.

The following conditions must be met:

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

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

Derived from: Line 31220 (2019 to present) T1 Form, Line 362 (2011 to 2018) Schedule 1

LAD: NRFIREC\_ I, F, P



***Provincial children's arts tax credit, claimed (NRPROVCLDAT\_)***

(2012 to 2016)

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

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

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

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

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

Derived from: Line 370 (2012 to 2016) Schedule 1

LAD: NRPROVCLDAT\_ I, F, P

**Calculation of Tax Payable****Totals*****Tax, net federal calculated (NFTXC)***

(1982 to present)

Definition: Calculated net federal tax is the amount of income tax that the tax filer is required to pay the Federal Government of Canada. Not included in this variable is the amount of Quebec abatement (a rebate on federal tax) that individuals are given.

Derived from: Line 42000 (2019 to present), Line 420 (1984 to 2018), between Line 66(a) and Line 70 (1982 to 1983)

LAD: NFTXC I, F, P

**Special Additional Taxes*****Elected split pension - Federal Tax amount calculated (FTXSPLC)***

(2012 to present)

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

Derived from: Line 40424 (2019 to present) T1 Form, Line 424 (2012 to 2018) Schedule 1

LAD: FTXSPLC I, F, P

***Working income tax benefit advance payments (WITBA)***

(2008 to present)

The new Canada Workers Benefit (CWB) has replaced the WITB program. However, this variable includes advance payments for the CWB program for the years from 2019 onward. If a tax filer received Working Income Tax Benefit (WITB) advance payments in the tax year, he or she must enter the amount from box 10 of his or her RC210 slip for that tax year. However, if the tax filer is entitled to working income tax benefits in the tax year, he or she must complete Schedule 6.

Derived from: Line 41500 (2019 to present) T1 Form, Line 415 (2008 to 2018) Schedule 1

LAD: WITBA I, F, P

**Family Tax Cut**

***Family tax cut (FTCC\_)***

(2015)

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

Derived from: Line 423 (2015) Schedule 1

LAD: FTCC\_ I, F, P

***Family tax cut, spouse adjusted caregiver amount (FTCAFCSRC\_)***

(2015)

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

Derived from: Line 498 (2015) Schedule 1-A

LAD: FTCAFCSRC\_ I, F, P

***Family tax cut, spouse non-refundable tax credits (FTCSNRTCC\_)***

(2015)

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

Derived from: Line 496 (2015) Schedule 1-A

LAD: FTCSNRTCC\_ I, F, P

***Family tax cut, spouse taxable income (FTCSTAXIC\_)***

(2015)

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

Derived from: Line 497 (2015) Schedule 1-A

LAD: FTCSTAXIC\_ I, F, P

***Family tax cut, spouse transferred amount (FTCSTRFC\_)***

(2015)

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

Derived from: Line 499 (2015) Schedule 1-A

LAD: FTCSTRFC\_ I, F, P

**Other Non-refundable Tax Credits**

***Federal dividend tax credit (FEDDI)***

(2001 to present)

Definition: If an individual reported dividends on line 12000 of their return, they should have entered on line 40425 T1 Form 1 the total of the dividend tax credits from taxable Canadian corporations shown on their information slips. Foreign dividends do not qualify for this credit.

From 2001 to 2005

If an individual received dividends, the federal dividend tax credit is 13.3333% of their taxable amount of dividends, as reported on line 120.

From 2006 to present

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

Year	Federal dividend tax credit
2006 to 2009	18.9655%
2010	17.9739%
2011 to 2022	15.0198%

of their taxable amount of eligible dividends reported on line 120/12000.

If an individual received dividends (other than eligible), the federal dividend tax credit is (before 2014: 13.3333%; 2014-2015: 11.0169%; 2016-2017: 10.5217%; 2018: 10.0313%; 2019: 10.5217%; 9.0301%) of their taxable amount of dividends reported on line 180.

Derived from: Line 40425 (2019 to present) T1 Form, Line 425 (2001 to 2018) Schedule 1

LAD: FEDDI I, F, P

**Foreign business income taxes paid (FGNBITPD\_)**

(2012 to present)

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

Derived from: Line 43400 (2019 to present), Line 434 (2012 to 2018) Form T2209

LAD: FGNBITPD\_ I, F, P

**Net Foreign business income received (FGNBITC\_)**

(2012 to present)

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

Derived from: Line 43900 (2019 to present), Line 439 (2012 to 2018) Form T2209

LAD: FGNBITC\_ I, F, P

**Foreign taxes paid on foreign income, total amount (FGNTXPD)**

(2002 to present)

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

Consult Form T2209 for more information.

Derived from: Line 43100 (2019 to present), Line 431 (2002 to 2018) Form T2209

LAD: FGNTXPD I, F, P

**Net foreign non-business income received (FGNI)**

(1997 to present)

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

Consult Form T2209 for more information.

Derived from: Line 43300 (2019 to present), Line 433 (1997 to 2018) Form T2209

LAD: FGNI I, F, P

**Political contribution tax credit, federal (FPLTC)**

(1982 to present)

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

Derived from: Line 41000 (2019 to present) T1 Form, Line 410 Schedule 1 (1984 to 2018),  
Line 64 (1982 to 1983)

LAD: FPLTC I, F, P

**Political contributions, gross federal (FPLCG)**

(1982 to present)

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

Derived from: Line 40900 (2019 to present), Line 409 (1984 to 2018), Line 64 (1982 to 1983)

LAD: FPLCG I, F, P

**Investment tax credit (INVTC)**

(1991 to present)

Definition: A tax filer can claim an investment tax credit if any of the following apply.

The tax filer:

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

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

Previously if the tax filer carried on a business and created one or more new child care spaces for children of their employees and other children, they could be eligible for this credit. However, as of March 22, 2017 the tax filer can no longer claim an investment tax credit for the creation of child care spaces. The investment tax credit will still be available for eligible expenses incurred before 2020 under a written agreement entered into before March 22, 2017.

Derived from: Line 41200 (2019 to present) T1 Form, Line 412 (1991 to 2018) Schedule 1

LAD: INVTC I, F, P

**Labour-sponsored funds tax credit (LKTXC)**

(1988 to present)

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

Derived from: Line 41400 (2019 to present), Line 414 (1988 to 2018)

LAD: LKTXC I, F, P

**Labour sponsored funds tax credit - net cost (LSTCN)**

(1996 to present)

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

Derived from: Line 41300 (2019 to present) T1 Form, Line 413 (1996 to 2018) Schedule 1

LAD: LSTCN I, F, P

**Minimum tax carryover (MINTX)**

(2001 to present)

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

Derived from: Line 40427 (2019 to present), Line 427 (2001 to 2018)

LAD: MINTX I, F, P

**Refund or Balance Owning****Total Payable****Tax, net federal calculated (NFTXC)**

Please see: [Tax, net federal calculated \(NFTXC\)](#).

**Tax, net provincial calculated (NPTXC)**

(1982 to present)

Definition: Calculated net provincial tax is the amount of income tax that a filer is required to pay to a provincial government after deducting non-refundable provincial tax credits but before deducting refundable provincial tax credits.

The amount of Quebec tax is not outlined on the federal tax return. Quebec tax has been estimated and is included in this variable.

Derived from: Line 42800 (2019 to present), Line 428 (1991 to 2018), Line 423 (1988 to 1990), Line 427 (1984 to 1987), and Line 67 (1982 to 1983)

LAD: NPTXC I, F, P

**CPP/QPP total contributions payable through self-employment (CQPCSEI)**

(1982 to present)

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

The Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) are compulsory contributory social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most employed and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on their earnings. When the tax filer is employed, the employer contributes half the CPP and QPP by matching the employee's contributions. When self-employed, the individual can contribute both halves to either the CPP or QPP. However, if the tax filer has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP.

This variable is derived using self-employment data and tax province.

Derived from: LAD Processing

LAD: CQPCSEI I, F, P

**Employment insurance premium on self-employed earnings (EIPSEIC\_)**

Please see: [Employment insurance premium on self-employed earnings \(EIPSEIC\\_\)](#).

**Social benefits repayment (RSBCL)**

Please see: [Social benefits repayment \(RSBCL\)](#).

**Employment insurance repayment (EICRP)**

Please see: [Employment insurance repayment \(EICRP\)](#).

**Family Allowance repayment, calculated (RFACL)**

Please see: [Family Allowance repayment, calculated \(RFACL\)](#).

**Old Age repayment, calculated (OASPR)**

Please see: [Old Age repayment, calculated \(OASPR\)](#).

**Tax Deducted At Source**

**Total income tax deducted at source (TIDT4)**

Please see: [Total income tax deducted at source \(TIDT4\)](#).

**Other Refundable Tax Credits**

**Total income tax deducted at source (TIDT4)**

Please see: [Total income tax deducted at source \(TIDT4\)](#).

**Children fitness, total expenses (TRCFTCC\_)**

(2014 to 2016)

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

As of January 1, 2017, this credit has been eliminated.

Derived from: Line 458 (2014 to 2016)

LAD: TRCFTCC\_ I, F, P

**Children's fitness tax credit (RCFTCC\_)**

Please see: [Children's fitness tax credit \(RCFTCC\\_\)](#).

**Employment insurance overpayment for PPIP - net (PPIPO)**

(2009 to present)

Definition: The net amount of employment insurance overpayments for the provincial parental insurance plan as calculated by CRA. The excess amount on line 45000/450 is reduced by the provincial parental insurance plan premiums paid on line 31205 of the T1 form/376 on Schedule 1.

Derived from: Line 45000 (2019 to present), Line 450 (2009 to 2018)

LAD: PPIPO I, F, P

**GST rebate for employees and self-employed (GSTRS)**

(1990 to present)

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

Derived from: Line 45700 (2019 to present), Line 457 (1991 to 2018)

LAD: GSTRS I, F, P

**Other refundable credits (OTHRFC\_)**

(2021)

Definition: Other refundable credits refers to Return of fuel charge proceeds to farmers tax credit, and Partnerships tax credits. If a tax filer is a self-employed farmer or an individual who is a member of a partnership operating a farming business with one or more permanent establishments in Ontario, Manitoba, Saskatchewan, or Alberta, they may be eligible to have a portion of fuel charge proceeds returned to them. If the tax filer is a member of a partnership, they can claim the tax credit allocated to them by the partnership.

In 2022, this credit was renamed "Return of fuel charge proceeds to farmers tax credit" (FCHRGTCR). Please see FCHRGTCR for further information.

Derived from: Line 47556

LAD: OTHRFC\_ I, F, P

**Return of fuel charge proceeds to farmers tax credit (FCHRGTCRC)**

(2022 to present)

If the tax filer is a self-employed farmer or an individual who is a member of a partnership operating a farming business with one or more permanent establishments in select provinces, they may be eligible to have a portion of fuel charge proceeds returned to them. This credit is based on gross farming expenses (excluding inventory adjustments and non-arm's length expenses).

Derived From: Line 47556

LAD: FCHRGTCRC I, F, P

**Provincial refundable tax credits (PTXC\_)**

Please see: [Provincial refundable tax credits \(PTXC\\_\)](#).

**Quebec abatement (ABQUE)**

(1983 to present)

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

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

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

Derived from: Line 44000 (2019 to present), Line 440 (1984 to 2018)

LAD: ABQUE I, F, P

**Refund of investment tax credit (TDNBI)**

(1991 to 1998)

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

Derived from: Line 454

LAD: TDNBI I, F, P

**Refundable medical expense supplement (MDREF)**

(1999 to present)

Definition: A tax filer may be able to claim a credit if all the following apply:

- they have an amount on line 21500 of their return or on line 33200 of the T1 form;
- they were resident in Canada throughout the calendar year;
- they were 18 years of age or older at the end of the calendar year. In addition, the total of the following two amounts has to be equal to or more than a set amount each year (the total of the sum of following two amounts are above a certain threshold which varies overtime):
  - ▶ their employment income on lines 10100 and 10400 (other than amounts received from a wage-loss replacement plan) minus the amounts on lines 20700, 21200, 22900, and 23100 (but if the result is negative, “0”is used) of their T1 Form; and
  - ▶ their net self-employment income (not including losses) from lines 13500, 13700, 13900, 14100, and 14300 of their T1 Formnet.

A tax filer cannot claim this credit if the total of their net income (line 23600) and their spouse’s or common-law partner’s net income (line 23600 of his or her return, or the amount that it would be if he or she filed a return), minus any amount reported by them or their spouse or common-law partner on lines 11700 and 12500, is equal to or more than a set amount each year. In addition, if they or their spouse or common-law partner deducted an amount on line 21300, and/or the amount for a repayment of registered disability savings plan income included on line 23200, CRA adds these amounts to their or their spouse’s or common-law partner’s net income when CRA calculates this credit.

A tax filer can claim this credit for the same medical expenses that they claimed on line 21500 of their return and line 33200 of their T1 Form.

Derived from: Line 45200 (2019 to present), Line 452 (1999 to 2018)

LAD: MDREF I, F, P



**Tax paid by instalments (INSTL)**

(1995 to present)

Definition: The total instalment payments a tax filer made for their taxes for the tax year.

Derived from: Line 47600 (2019 to present), Line 476 (1995 to 2018)

LAD: INSTL I, F, P

**Trust tax credit (TDNTR)**

(1992 to 1998)

Definition: The variable is a federal credit that is more commonly referred to as the part XII.2 trust tax credit.

The credit, in effect, replaces the income that the beneficiary would have received if his/her trust had not been required to pay Part XII.2 tax.

The amount of the trust's total federal credit that is available to the individual tax filer is proportionately equal to the share of trust income that was allocated or designated to him/her. This amount is shown in Box 38 of the tax filer's trust income report (T3 slip) that is produced by the trust's executor/administrator.

Derived from: Line 45600 (2019 to present), Line 456 (1992 to 2018)

LAD: TDNTR I, F, P

**WITB Total Working Income Amount, Calculated (WITBTAC)**

(2013 to present)

Definition: Starting in 2019, the Canada Workers Benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit. This variable now gathers CWB information from 2019 onward. Prior to that, it measures WITB benefits. This represents the total working income amount of a client, as calculated by the system, for determining eligibility to receive the CWB or Working Income Tax Benefit. This amount includes employment income, self-employment income, and taxable portions of scholarships among other income components. For a detailed description of the included income components, consult Schedule 6. See also variable WITB\_.

Derived from: Schedule 6, CRA calculation

LAD: WITBTAC I, F, P

**Working Income Tax Benefit (WITB\_)**

Please see: [Working Income Tax Benefit \(WITB\\_\)](#).

**Working Income Tax Benefit Basic Amount, Calculated (WITBBC)**

(2013 to present)

Definition: Starting in 2019, the Canada Workers Benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit. This variable now gathers CWB information from 2019 onward. Prior to that, it measures WITB benefits. The total amount of the basic Working Income Tax Benefit which was received by the tax filer, as calculated by the system. For a detailed description of the basic amount calculations, consult Schedule 6. See also variable WITB\_.

Derived from: Schedule 6, CRA calculation

LAD: WITBBC I, F, P

**Working Income Tax Benefit Supplement Amount, Calculated (WITBSC)**

(2013 to present)

Definition: Starting in 2019, the Canada Workers Benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit. This variable now gathers CWB information from 2019 onward. Prior to that, it measures WITB benefits. The total amount of the Working Income Tax Benefit disability supplement which was received by the tax filer, as calculated by the system. For a detailed description of the supplement calculations, consult Schedule 6. See also variable WITB\_.

Derived from: Schedule 6, CRA calculation

LAD: WITBSC I, F, P

**Yukon Federal First Nations abatement (YKFNAB\_)**

(2010 to present)

Definition: The Government of Canada and the Government of Yukon have concluded personal income tax administration agreements with many self-governing Yukon First Nations. The agreements provide that both the Government of Canada and the Government of Yukon will share the field of personal income tax with self-governing Yukon First Nations. They also provide for the co-ordination of the Personal Income Tax Act of the Self-Governing Yukon First Nation with the federal Income Tax Act and with the Yukon Income Tax Act. This co-ordination is done through the income tax and benefit return of individuals residing on the settlement lands of the self-governing First Nations. The transferred amount is referred to as “Yukon First Nations Tax.” Yukon First Nations tax consists of a federal abatement and a Yukon First Nations income tax credit.

The Federal abatement rate is 95% (2010 to present) if the tax filer lived on one of the following self-governing Yukon First Nation settlement lands at the end of the year: (Vuntut Gwitchin, Tr’ondëk Hwëch’in, Teslin Tlingit, Selkirk, Nacho Nyak Dun, Little Salmon/Carmacks, Champagne et Aishihik).

The Federal abatement rate is 95% (2013 to present) or 75% (2010 to 2012) if the tax filer lived on the following self-governing Yukon First Nation settlement lands at the end of the year: ( Ta’an Kwäch’än)

The Federal abatement rate is 95% (2015 to present) or 75% (2010 to 2014) if the tax filer lived on the following self-governing Yukon First Nation settlement lands at the end of the year: (Kluane)

The Federal abatement rate is 95% (2016 to present) or 75% (2010 to 2015) if the tax filer lived on the following self-governing Yukon First Nation settlement lands at the end of the year: (Kwanlin Dun)

The Federal abatement rate is 95% (2017 to present) or 75% (2010 to 2016) if the tax filer lived on the following self-governing Yukon First Nation settlement lands at the end of the year: (Carcross/Tagish).

All individuals who reside within the settlement land of a self-governing Yukon First Nation, including those who are not members of a self-governing Yukon First Nation, have to identify themselves as residents of the settlement land of a particular self-governing Yukon First Nation.

Derived from: Line 44100 (2019 to present), Line 441 (2010 to 2018) T1 Form (and Form YT432)

LAD: YKFNAB\_ I, F, P

**Yukon First Nation Resident Code (YKFNCIT)**

(2013 to present)

Definition: A tax filer residing within the Settlement Land of a Self-Governing Yukon First Nation in the Yukon must indicate if they are a citizen of that Self-Governing First Nation. This code is used to determine if the client is a citizen of a first nation in the Yukon Territory.

- 0 – Not stated
- 1 – Yes
- 2 – No

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

LAD: YKFNCIT I, F, P

**Final Balance**

**Final balance payable/refundable (FINBL)**

Please see: [Final balance payable/refundable \(FINBL\)](#).

## Payroll Taxes on Self-Employment

### **CPP/QPP contributions through self-employment (CQPCSEI)**

Please see: [CPP/QPP contributions through self-employment \(CQPCSEI\)](#).

### **Employment insurance premium on self-employed earnings (EIPSEIC\_)**

Please see: [Employment insurance premium on self-employed earnings \(EIPSEIC\\_\)](#).

### **Total EI insurable earnings on Self-employment income (EINSUREARN\_)**

(2010 to present)

Definition: The total amount of EI insurable earnings from box 24 of all T4 slips on self-employment income.

If box 24 is blank, use the amount from box 14, unless box 28 states that the T4 earnings are EI exempt. If the tax filer has employment income for which they did not get a T4 slip, they should also include that amount.

Derived from: Line 54780 (2019 to present), Line 5478 (2010 to 2018) Schedule 13

LAD: EINSUREARN\_ I, F, P

## Provincial Income Taxes and Credits

### Totals

#### **Tax, net provincial calculated (NPTXC)**

Please see: [Tax, net provincial calculated \(NPTXC\)](#).

#### **Provincial refundable tax credits (PTXC\_)**

Please see: [Provincial refundable tax credits \(PTXC\\_\)](#).

### All/Multiple Provinces

#### **Political contribution tax credit, provincial (PPLCC)**

(1982 to present)

Definition: The provincial political contribution tax credit may be claimed if the tax filer made a contribution to a provincial political organization during the tax year. All provinces except Saskatchewan offer political contribution tax credits. This credit is non-refundable and is deducted from a tax filer's income taxes payable.

The amounts and the types of contributions that are allowed to be claimed vary by province and year.

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

LAD: PPLCC I, F, P

#### **Political contributions, provincial (PPLC\_)**

(1982 to 1997)

Definition: The Provincial political contributions field contains the amount of the tax filer's contributions to a recognized provincial/territorial political party, a constituency association, or a candidate. Only Newfoundland and Saskatchewan do not offer this credit for political contributions in their provinces. This field was discontinued in 1997.

Derived from: Provincial tax credit forms

LAD: PPLC\_ I, F, P

#### **Provincial Senior's Benefit (SEBEN)**

Please see: [Provincial Senior's Benefit \(SEBEN\)](#).

**Provincial children's fitness equipment tax credit (PCFETCC\_)**

(2015 to 2017)

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

Derived from: Line 5842 PROV/TER 428 (2015 to 2017)

LAD: PCFETCC\_ I, F, P

**Provincial education and coaching tax credit (PECTCC\_)**

(2014 to 2017)

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

Derived from: Line 5843 PROV/TER 428 (2014 to 2017)

LAD: PECTCC\_ I, F, P

**Provincial property tax credit - students and homeowners (PSROC)**

Please see: [Province assistance benefits \(PSROC\)](#).

**Alberta**

**Alberta Climate Leadership Adjustment Rebate (ABCLAR)**

(2018)

Definition: The Alberta Climate Leadership Adjustment Rebate (ABCLAR) is a tax-free rebate for low and middle income individuals and families. The program aims to help individuals and families adjust to the new Alberta provincial carbon price. The rebate is based on family net income and the number of persons in the family. Eligibility is based on residing in Alberta, filing a return, and meeting the specific income criteria. The rebate is paid quarterly up to an annual maximum of \$300.00 for individuals without children, \$450.00 for common-law and married couples, \$450.00 for single individuals with children, and \$45.00 per additional child up to 4 children.

Derived from: CRA and T1FF processing

LAD: ABCLAR I, F, P

**British Columbia**

**British Columbia Harmonized sales tax-credit (BCHSTC\_)**

Please see: [British Columbia Harmonized sales tax-credit \(BCHSTC\\_\)](#).

**British Columbia Low income climate action tax credit (BCLICATC\_)**

Please see: [British Columbia Low income climate action tax credit \(BCLICATC\\_\)](#).

**British Columbia mining exploration tax credit (BCMETCC\_)**

Please see: [British Columbia mining exploration tax credit \(BCMETCC\\_\)](#).

**British Columbia senior's home renovation tax credit (BCSENHRTC\_)**

Please see: [British Columbia senior's home renovation tax credit \(BCSENHRTC\\_\)](#).

**British Columbia shipbuilding industry tax credit (BCSSRITC\_)**

Please see: [British Columbia shipbuilding industry tax credit \(BCSSRITC\\_\)](#).

**Manitoba**

**Manitoba Volunteer Firefighter tax credit (PSRVTC\_)**

(2014 to present)

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

Derived from: Line 58315 (2019 to present), Line 5845 (2014 to 2018) MB 428

LAD: PSRVTTCC\_ I, F, P

**Manitoba advance tuition fee income tax rebate (MBATFTCC\_)**

Please see: [Manitoba advance tuition fee income tax rebate \(MBATFTCC\\_\)](#).

**Manitoba community development tax credit (CEDTCRMB\_)**

Please see: [Manitoba community development tax credit \(CEDTCRMB\\_\)](#).

**Manitoba fertility treatment tax credit (MBFRTTCC\_)**

Please see: [Manitoba fertility treatment tax credit \(MBFRTTCC\\_\)](#).

**New Brunswick**

**NB seniors home renovation refundable tax credit (PSHRTCC\_)**

Please see: [NB seniors home renovation refundable tax credit \(PSHRTCC\\_\)](#).

**Newfoundland**

**Newfoundland Volunteer Firefighter tax credit (NRNLFIREC\_)**

(2011 to present)

Definition: A tax filer can claim an amount for this non-refundable tax credit if the following conditions are met:

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

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

Derived from: Line 58315 (2019 to present) T1 Form, Line 5830 (2011 to 2018) of form NL428, see also Line 362, Schedule 1

LAD: NRNLFIREC\_ I, F, P

**Northwest Territories**

**Northwest Territories First Nations Community Resident Code (FNNWTCCD)**

(2013 to 2018)

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

Valid Values Are:

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

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

LAD: FNNWTCCD I, F, P

**Northwest Territories, Cost of living tax credit (NTCL\_)**

Please see: [Northwest Territories, Cost of living tax credit \(NTCL\\_\)](#).

## Nova Scotia

### ***Nova Scotia poverty reduction tax credit (NSPRTC\_)***

Please see: [Nova Scotia poverty reduction tax credit \(NSPRTC\\_\)](#).

### ***Nova Scotia volunteer firefighters tax credit (NSPTXC\_)***

Please see: [Nova Scotia volunteer firefighters tax credit \(NSPTXC\\_\)](#).

### ***Nova Scotia volunteer firefighters tax credit (CRA figure) (NSFIREC\_)***

Please see: [Nova Scotia volunteer firefighters tax credit \(CRA figure\) \(NSFIREC\\_\)](#).

## Nunavut

### ***Nunavut firefighter tax credit (as calculated by CRA) (NUFIREC\_)***

(2011 to present)

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

Derived from: Line 62290 (2019 to present) Line 6229 (2011 to 2018) of form NU428

LAD: NUFIREC\_ I, F, P

### ***Nunavut, Cost of living tax credit (NUCL\_)***

Please see: [Nunavut, Cost of living tax credit \(NUCL\\_\)](#).

### ***Nunavut, Volunteer firefighter tax credit (NUFIR)***

(2008 to present)

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

Derived from: Line 62290 (2019 to present) Line 6229 (2008 to 2018), provincial tax credit forms NU428

LAD: NUFIR I, F, P

## Ontario

### ***Food donation tax credit for farmers (CFPDON\_)***

(2014 to present)

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

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

Derived from : Line 62150 (2019 to present), Line 6098 (2014 to 2018) ON428

LAD: CFPDON\_ I, F, P

**Northern Ontario Energy Credit (ONNOEC\_)**

(2010 to present)

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

A tax filer may be eligible for the credit if:

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

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

Derived from: Line 61040 (2019 to present), Line 6119 (2010 to 2018) Form ONBEN

LAD: ONNOEC\_ I, F, P

**Ontario Children's Activity Tax Credit (ONCLDATCC\_)**

(2010 to 2017)

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

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

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

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

Derived from: Line 6309 Form ON 479 (2010 to 2017)

LAD: ONCLDATCC\_ I, F, P

**Ontario Co-operative education tax credit (ONCOP)**

Please see: [Ontario Co-operative education tax credit \(ONCOP\)](#).

**Ontario Energy and Property Tax Credit, Energy Component (ONEPTCC\_)**

Please see: [Ontario Energy and Property Tax Credit, Energy Component \(ONEPTCC\\_\)](#).

**Ontario amount paid for long term care home (ONEPTCLTCF\_)**

(2010 to present)

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

If a tax filer was married or living in a common-law relationship on December 31, only one of the couple can ask for this payment for both of them.

Derived from: Line 61230 (2019 to present), Line 6123 (2010 to 2018) Form ONBEN

LAD: ONEPTCLTCF\_ I, F, P

**Ontario apprenticeship training tax credit (ONATC)**

Please see: [Ontario apprenticeship training tax credit \(ONATC\)](#).

**Ontario energy costs for principal residence on reserve (ONEPTCRSV\_)**

(2010 to present)

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

If a tax filer was married or living in a common-law relationship on December 31, only one of the couple can ask for this payment for both of them.

Derived from: Line 61210 (2019 to present), Line 6121 (2010 to 2018) Form ONBEN

LAD: ONEPTCRSV\_ I, F, P

**Ontario healthy home renovation tax credit (ONHHRTC\_)**

Please see: [Ontario healthy home renovation tax credit \(ONHHRTC\\_\)](#).

**Flag - Ontario Energy and Property Tax Credit (ONEQBIND\_)**

(2010 to present)

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

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

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

Derived from: Line 61020 (2019 to present) Line 6118 (2010 to 2018) Form ONBEN

LAD: ONEQBIND\_ I

**Flag - Northern Ontario Energy Credit (ONNOECIND\_)**

(2010 to present)

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

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

Derived from: Line 61040 (2019 to present) Line 6119 (2010 to 2018) Form ONBEN

LAD: ONNOECIND\_ I, F, P



**Prince Edward Island*****PEI senior spouse tax reduction (PSITRSC\_)***

(2014 to present)

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

Derived from: Line 63390 (2019 to present), Line 6337 (2014 to 2018) PROV/TER 428

LAD: PSITRSC\_ I, F, P

***PEI senior tax reduction for self (PSNRTXRC\_)***

(2014 to present)

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

Derived from: 63380 (2019 to present) Line 6336 (2014 to 2018) Form PE 428

LAD: PSNRTXRC\_ I, F, P

***Prince Edward Island volunteer firefighter tax credit (PEIFIRE\_)***

Please see: [Prince Edward Island volunteer firefighter tax credit \(PEIFIRE\\_\)](#).

**Quebec*****Quebec Family Allowance (FAQUE)***

Please see: [Quebec Family Allowance \(FAQUE\)](#).

**Saskatchewan*****Provincial home buyers tax credit (NRPROVHB\_)***

(2012 to present)

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

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

Derived from: Line 58357 (2019 to present), Line 5837 (2012 to 2018) Form SK428

LAD: NRPROVHB\_ I, F, P

***Saskatchewan graduate tuition refund (NRSKTUITREBC\_)***

(2012 to present)

Definition: The amount of tuition rebate non-refundable tax credit for the province of Saskatchewan, as calculated by the system.

Starting in 2012, if a tax filer claimed the Saskatchewan graduate tuition tax credit and did not need all of it to reduce their provincial tax to zero, they can claim the unused credit as the Saskatchewan graduate tuition refund.

Derived from: Line 63640 (2019 to present), Line 6364 (2012 to 2018) Form SK428

LAD: NRSKTUITREBC\_ I, F, P

**Yukon*****Yukon, First Nations tax credit claimed (YKFN\_)***

Please see: [Yukon, First Nations tax credit claimed \(YKFN\\_\)](#).

**Yukon Children Fitness tax credit (PRCFTCC\_)**

Please see: [Yukon Children Fitness tax credit \(PRCFTCC\\_\)](#).

**Yukon Children Fitness, fees plus supplement (TPRCFETCC\_)**

Please see: [Yukon Children Fitness, fees plus supplement \(TPRCFETCC\\_\)](#).

**Individual and Family Characteristics****Individual****Personal Characteristics****Age (AGE\_\_)**

(1982 to present)

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

An individual's age should be consistent from one year to the next.

Any tax filer or imputed individual with an age greater than 99 does not have his or her actual age in the field, but the value 99.

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

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

**Sex of individual (SXCO\_)**

(1982 to present)

Definition: Each record is assigned a code to represent the gender of the tax filer. The code is assigned by the Canada Revenue Agency by matching the social insurance number (SIN) reported on the tax return to the SINMASTER, a Human Resources and Social Development Canada (HRSDC) file. This file contains the gender of every person who has received a SIN. Imputed children are not assigned a sex code (their sex code is blank) while imputed spouses are given a sex code opposite to that of their filing spouse. Non-matched tax filers who have no sex code are assigned one randomly.

Following are the possible codes:

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

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

Derived from: Edit and Imputation

LAD: SXCO\_ I, K character

**Marital status (MSTCO)**

(1982 to present)

Definition: Marital status is a numeric code representing the marital status of the tax filer.

The marital status and corresponding codes are:

- ' ' – (blank) Missing value
- 'M' – Married
- 'C' – Common-law (available as of 1992)
- 'W' – Widowed
- 'D' – Divorced

'A' – Separated

'S' – Single

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

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

LAD: MSTCO 1 character

**LAD identification number (LIN\_\_)**

(1982 to present)

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

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

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

LAD: LIN\_\_ I, P

**Language of correspondence, English or French (LNGCO)**

(1982 to present)

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

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

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

Derived from: Canada Revenue Agency Processing of T1 Tax Form

LAD: LNGCO I, P character

**Individual description code - sex; age; imputed; marital status (INDFL)**

(1982 to present)

Definition: The Description of the individual is a numeric code that is assigned to individuals.

Following is a list of the codes and their meaning:

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

If an individual dies in a given year, his or her status prior to death is defined in this variable.

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

Derived from: LAD processing

LAD: INDFL I, K

**Low income status - total income before tax (LIMXT)**

(1982 to present)

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

Derived from: LAD processing (1982 to present)

LAD: LIMXT I

**Low income status - total income after tax (LIMAT)**

(1982 to present)

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

Derived from: LAD Processing (1982 to present)

LAD: LIMAT I

**Number of Months of Full-Time School Enrollment (NMTFLTSE\_)**

(2017 to present)

Definition: A declaration by an individual tax filer regarding the number of months (to a maximum of 12) in a calendar year, they were enrolled in a school full-time, using information found in column C of forms T2202A, TL11A, TL11B, and TL11C. The information is used for the administration of federal programs such as the working income tax benefit, scholarship exemption, life long learning plan, and various provincial/territorial programs.

Derived from: Line 32020 (2019 to present) Line 328 (2017 to 2018), Schedule 11

LAD: NMTFLTSE\_ I, F, P

**Number of Months of Part-Time School Enrollment (NMTPRTSE\_)**

(2017 to present)

Definition: A declaration by an individual tax filer regarding the number of months (to a maximum of 12) in a calendar year, they were enrolled in a school part-time, using information found in column B of forms T2202A, TL11A, TL11B, and TL11C. The information is used for the administration of federal programs such as the working income tax benefit, scholarship exemption, life long learning plan, and various provincial/territorial programs.

Derived from: Line 32010 (2019 to present) Line 325 (2017 to 2018), Schedule 11

LAD: NMTPRTSE\_ I,F,P

**Part-Time Student is Considered Full-Time Due to the Individual’s Disability Status (PTSTUDIS\_)**

(2017 to present)

Definition: A flag indicator completed by a tax filer to indicate that they were a part-time student but that they are considered as a full-time student due to their individual disability status. This field applies if a tax filer was eligible for the disability tax credit or if they had, in the year, a mental or physical impairment and a doctor has certified that the effects of the impairment are such that the tax filer could not reasonably be expected to be enrolled as a full-time student.

Derived from: Line 32005 (2019 to present), Line 345 (2017 to 2018), Schedule 11

LAD: PTSTUDIS\_ I,F,P

**Tax return method code, filer (RTNMT)**

(2003 to present)

Definition: This variable contains a numeric code corresponding to the method of return by which the tax filer filed their taxes. The codes are as follows:

- 0 - Hardcopy filing (Paper)
- 1 - Electronic filing (EFILE - Non-EDI)
- 2 - Telephone filing (TELEFILE)
- 3 - Electronic Data Interchange (EDI/EFILE)
- 4 - NETFILE
- 5 - EFILE online filing
- 6 - EFILE online Plus filing
- 7 - Bar Code 2D
- 99 - not applicable/not available

Derived from: Canada Revenue Agency Processing of T1 Tax Form

LAD: RTNMT I

**Tax return type code, filer (RTNTP)**

(1994 to present)

Definition: This variable contains a numeric code corresponding to the type of return used by the tax filer when they filed. The codes are as follows:

- 1 - T1 General
- 2 - T1 Special
- 3 - T1S A (Seniors)
- 4 - T1S B (Wage Earners)
- 5 - T1S C (Credit Filers)
- 6 - T1S D (Credit and Benefits)
- 7 - Software generated T1 General
- 8 - Non-personalized T1 General
- 9 - Deemed resident T1 General - 1995 and subsequent or re-entered (for 1993 and prior years only)
- 10 - OAS return of income 1995 and subsequent or EFILE (for 1993 and prior only)
- 11 - SAS transcript workflow (ITSO only)
- 50 - Indeterminate

(T1FF processing codes for this variable RTNTP)

- 91 “=” T1 PARENT IMPUTED FROM CTB/HIF RECORDS
- 92 “=” RECORD IS ON THE CTB FILE AS RECIPIENT
- 93 “=” SPOUSE LISTED ON THE CTB FILE
- 94 “=” SPOUSE LISTED ON THE TRA T1 FILE

Derived from: Front page of T1 General

LAD: RTNTP I

**Social insurance number, change code (SINCH)**

(1982 to present)

Definition: This variable indicates an individual's social insurance number (SIN) has changed. As described in LIN definition, for a temporary SIN the first digit is 0 or 9 and for a permanent SIN the first digit is within 1 and 8. There are two kinds of change, one based on status change: for example if the visa student who has been issued a temporary SIN becomes a landed immigrant he must reapply for a permanent SIN. The other is because of the issuance of a new SIN to replace a previous SIN of the same class (temporary or permanent).

Following are the possible codes:

- '0' - no change
- '1' - change from temporary to permanent
- '2' - new temporary SIN
- '3' - new permanent SIN

Derived from: LAD processing.

LAD: SINCH 1 character

**Death, year of (YOD\_\_)**

(1982 to present)

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

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

LAD: YOD\_\_ I, P

**Bankruptcy Code (BKRPT)**

(1982 to present)

Definition: The bankruptcy code documents whether or not a tax filer was bankrupt during the tax year. The following is a listing of the bankruptcy codes:

- 0 - T/P (taxpayer) is not bankrupt
  - 1 - send all refunds to taxpayer, trustee not interested in refund
  - 2 - send only post bankrupt refund to trustee, trustee interested in post
  - 3 - send all refunds to trustee, trustee interested in all refunds.
- Additional values for the year (1996) are:
- 4 - No longer exists
  - 5 - Year prior to the year of bankruptcy
  - 6 - Year subsequent to the year of bankruptcy where bankruptcy not discharged.

Derived from: Revenue Canada file

LAD: BKRPT I, F, P

**Flag - individual owns 10% or more of a CCPC (CCPCFLG\_)**

(2002 to present)

Definition: This variable indicates if an individual owns 10% or more of shares (common and/or preferred) in a Canadian controlled private corporation (CCPC). The individual information is a flag to indicate:

- '0': Did not report owning shares in a CCPC
- '1': Reported as owning shares in a CCPC (10% or more)

Derived from: Schedule 50 T2

LAD: CCPCFLG\_ I

**Flag - Sole owner of a CCPC (CCPCOWN\_)**

(2002 to present)

Definition: This variable identifies whether the individual owns 100% of the corporation shares (either common and/or preferred) in at least one CCPC, as reported on Schedule 50 of the T2:

- '0': Non owner or did not own 100% of the corporation shares in any CCPC
- '1': Owner of 100% of the shares (common and/or preferred) in one or more CCPC

Derived from: Schedule 50 T2

LAD: CCPCOWN\_ I

**Number of CCPCs owned/partly owned by tax filer (CCPCCNT\_)**

(2002 to present)

Definition: This variable indicates the total number of firms/corporations (CCPCs) in which a tax filer holds at least 10% of the common or preferred shares.

Derived from: Schedule 50 T2

LAD: CCPCCNT\_ I

**Flag - Age imputation (AGEFL)**

(1991 to present)

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

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

1: imputed year of birth.

Derived from: T1FF processing

LAD: AGEFL I, K

**Flag - Presence of individual in LAD (FLAG\_)**

(1982 to present)

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

'1': the individual has filed in that year

'2': information for the individual has been imputed for that year

' ': (blank): the individual is not present in that year.

Derived from: LAD processing

REG: FLAG\_ I character

**Geography****Province of residence on December 31, as reported (PRCO\_)**

(1982 to present)

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

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

- 0 – Newfoundland and Labrador
- 1 – Prince Edward Island
- 2 – Nova Scotia
- 3 – New Brunswick
- 4 – Quebec
- 5 – Ontario
- 6 – Manitoba
- 7 – Saskatchewan
- 8 – Alberta
- 9 – British Columbia
- 10 – Northwest Territories
- 11 – Yukon Territories
- 12 – Non-Resident (1982 to 2021)
- 14 – Nunavut (from 1998 to present)
- 15 – CIDA (External Aid) (1982 to 2021)

- 93– Multiple jurisdictions (2022 to present)
- 96– Non-resident (2022 to present)
- 97– Other (2022 to present)
- 99– No input (2022 to present)

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

LAD: PRCO\_ I, K

**Taxation province on December 31 (TXPCO)**

(1982 to present)

Definition: This variable indicates the province, territory or other jurisdiction in which the tax filer is subject to tax. This is determined, by part, by the Canada Revenue Agency according in the tax filer’s province of residence as of December 31st of the tax year. Jurisdiction is based on where the tax filer’s permanent establishment exists.

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

- 0 – Newfoundland and Labrador
- 1 – Prince Edward Island
- 2 – Nova Scotia
- 3 – New Brunswick
- 4 – Quebec
- 5 – Ontario
- 6 – Manitoba
- 7 – Saskatchewan
- 8 – Alberta
- 9 – British Columbia
- 10– Northwest Territories
- 11 – Yukon Territory
- 12– Non-Resident (1982 to 2021)
- 13– Multiple Jurisdiction (1982 to 2021)
- 14– Nunavut (from 1998 to present)
- 93– Multiple jurisdictions (2022 to present)
- 96– Non-resident (2022 to present)
- 97– Other (2022 to present)
- 99– No input (2022 to present)

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

LAD: TXPCO I, K

**Province of residence, if different than mailing address (PRHO\_)**

(2008 to present)

Definition: The province or territory where the tax filer resided at the time of data extraction if it is not the same as that shown for their mailing address.

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

- 0 – Newfoundland and Labrador
- 1 – Prince Edward Island
- 2 – Nova Scotia
- 3 – New Brunswick
- 4 – Quebec
- 5 – Ontario
- 6 – Manitoba
- 7 – Saskatchewan
- 8 – Alberta



- 9 – British Columbia
- 10– Northwest Territories
- 11 – Yukon Territories
- 12– Non-Resident (1982 to 2021)
- 14– Nunavut (from 1998 to present)
- 15– CIDA (External Aid) (1982 to 2021)
- 93– Multiple jurisdictions (2022 to present)
- 96– Non-resident (2022 to present)
- 97– Other (2022 to present)
- 99– No input (2022 to present)

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

LAD: PRHO\_ I, K

### ***Province of residence (PR\_\_)***

(1982 to present)

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

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

Derived from: LAD processing

LAD: PR\_\_ I, F

### ***Census Division (CD\*\*\_)***

(1982 to present)

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

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

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

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

LAD: CD21\_/CD16\_/CD11\_/CD06\_/CD01\_/CD96\_/CD91\_/CD86\_/CD81\_ I, F

**Census Division – unique (XCD\*\*)**

(1982 to present)

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

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

LAD: XCD21\_/XCD16\_/XCD11\_/XCD06\_/XCD01\_/XCD96\_/XCD91\_/XCD86\_/XCD81\_ I, F

**Census sub-division (CSD\*\*)**

(1982 to present)

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

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

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

LAD: CSD21/CSD16/CSD11/CSD06/CSD01/CSD96/CSD91/CSD86/CSD81 I, F

**Census sub-division – unique (XCSD\*\*)**

(1982 to present)

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

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

LAD: XCSD21/XCSD16/XCSD11/XCSD06/XCSD01/XCSD96/XCSD91/XCSD86/XCSD81 I, F

**Census Metropolitan Area (CMA\*\*)**

(1982 to present)

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

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

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

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

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

LAD: CMA21/CMA16/CMA11/CMA06/CMA01/CMA96/CMA91/CMA86/CMA81 I, F

### **Census Metropolitan Area – unique (XCMA\*\*)**

(1982 to present)

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

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

LAD: XCMA21/XCMA16/XCMA11/XCMA06/XCMA01/XCMA96/XCMA91/XCMA86/XCMA81 I, F

### **Census Tract (CT\*\*\_)**

(1982 to present)

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

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

Derived from: PCCF File, Geography Division

LAD: CT21\_/CT16\_/CT11\_/CT06\_/CT01\_/CT96\_/CT91\_/CT86\_/CT81\_ I, F

### **Census Tract - unique (XCT\*)**

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique census tract (CT) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over

time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CT variable using census geographies (for example: CT06).

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

LAD: XCT21\_/XCT16\_/XCT11\_/XCT06\_/XCT01\_/XCT96\_/XCT91\_/XCT86\_/XCT81\_ I, F

**Postal code (PSCO\_)**

(1982 to present)

Definition: The postal code is a six-character, alphanumeric code that locates the point of delivery of mail addressed to post office customers in Canada. The code itself is divided into the forward sorting area (FSA, first three characters) and the local delivery unit (LDU, last three characters). In most applications, the postal code from the family aggregate level should be used instead of the individual aggregate level.

The family postal code is a more reliable variable as there is a higher probability of having information in this field because the postal code can be selected from those within the family unit. Also, there is an increased likelihood that a residential and not a business address will be selected for the family postal code. When analyzing migration patterns, the individual postal code is recommended. Note that there is a Nunavut family postal code flag for Nunavut (NUNAV).

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

LAD: PSCO\_ I, F character

**Area size code (ASR\_\_)**

(1982 to present)

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

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

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

LAD: ASR\_\_ I, F

**First Nation Settlement Number (FNSTLN\_)**

(2013 to present)

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

Derived from: CRA calculation

LAD: FNSTLN\_ I, F, P

**Canada Post mode of delivery (DLMD\_)**

(1982 to present)

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

- A = letter carrier delivery to domestic address
- B = letter carrier delivery to apartment building

- E = letter carrier delivery to commercial office
- G = specific large volume receiver with pick up arrangements
- H = rural route delivery
- J = general delivery
- K = post office box delivery with the postal code identifying a group of boxes
- M = post office box delivery with the postal code identifying one box (i.e. large volume receiver)
- N = unknown
- R = miscellaneous
- T = suburban service delivery
- W = rural postal code
- X = mobile route delivery
- Z = retired, for which delmode, while active, is unknown

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

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

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

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

Derived from: CISWS Geography Conversion file using Postal Code Delivery Mode file from Canada Post  
 LAD: DLMD\_ I, F

## Immigration

### From Tax Form

#### ***Entry date of immigrant (ENTDT)***

(1982 to present)

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

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

LAD: ENTDT I

#### ***Date of departure of emigrant (DEPDT)***

(1982 to present)

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

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

LAD: DEPDT I

**Immigrant/emigrant code (IEMCO)**

(1982 to present)

Definition: The Immigrant/emigrant code describes the migratory status of the tax filer during the taxation year, with respect to movement in and out of Canada. It indicates those tax filers who move to Canada within the tax year and those who leave Canada within the same year. These movements bear no relation to formal immigration status; they are only recorded to apply taxation laws (prorate of personal amounts for example). For legal immigrant status, please see Landing Year (LNDYR).

The codes are:

' ' (blank) – no migration

'1' – entry

'2' – exit

'3' – both

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

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

**Landing year (LNDYR)**

(1952 to present)

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

This variable exists for all LAD selected individuals. If they are not immigrants landed between 1952 and the present, the value will be missing or zero. It is therefore possible to identify all recent immigrants and compare them with the non-recent immigrants (this population includes the Canadian-born, the immigrants landed in other years and all non-permanent residents).

Derived from: LAD processing

REG: LNDYR I

**Labour Force Status****Primary industry sub-sector of employee (NAIC1)**

(2000 to present)

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

This information is not available for self-employed activities.

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

NAICS 2-digit codes:

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

Derived from: T4 slips and Business Register

LAD: NAIC1 | character

### **Secondary industry sub-sector of employee (NAIC2)**

(2000 to present)

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

This information is not available for self-employed activities.

Derived from: T4 slips and Business Register

LAD: NAIC2 | character

### **Number of industry sub-sectors for employee (NAICC)**

(2000 to present)

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

This information is not available for self-employed activities.

Derived from: T4 slips and Business Register

LAD: NAICC I

**Standard industrial classification code - CRA coded (SICCD)**

(1986 to 1992)

Definition: In the Personal Information Section, tax filers were asked to state the type(s) of work or occupation(s) that they had in the given year. For some tax filers, primarily the self-employed, the Canada Revenue Agency classified this information by industry using the Standard Industrial Classification Coding System (SICCD). The SICCD classifies establishments engaged in similar types of activities in relation to similar goods and services. Examples are logging camps, coal mines, clothing factories and laundries. This classification has been developed primarily for establishments that are separate operating entities. The degree of accuracy for this field is not known because this field is seldom used. Starting in 2000, more industry information is available for people who receive a T4 slip from an employer. Consult Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2).

Derived from: Personal Information Section, T1 tax form (1988 to 1992)

LAD: SICCD I

**Family**

**Family Characteristics**

**Family type (FCMP\_)**

(1982 to present)

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

The following codes have been assigned:

**Family type (FCMP\_)**

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

\* There may be filing or imputed children in these families.



Derived from: T1FF Processing

LAD: FCMP\_ I

### **Family size (FSIZE)**

(1982 to present)

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

Derived from: LAD processing

LAD: FSIZE I

### **Family identification number (FIN\_\_)**

(1982 to present)

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

Derived from: T1FF processing

LAD: FIN\_\_ I

### **Number of members with a SIN (NWSIN)**

(1982 to present)

Definition: This variable is a count of the number of individuals within a family (file type = F) or a couple (file type = P) that have a social insurance number (SIN). The SIN is the basis of selection of individuals into the LAD. The probability of a T1FF family (couple) being represented in the LAD is proportional to the number of individuals within the family (couple) that have a SIN. The greater the numbers of people within a family (couple) that have a SIN, the greater the probability this family (couple) will be selected. In addition to increasing the probability of being selected, families or couples with more than one SIN also have a probability of being selected more than once within the LAD.

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

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

LAD: NWSIN P F

### **Spouse's universal child care benefit repayment (SUCBR)**

Please see: [Spouse's universal child care benefit repayment \(SUCBR\)](#).

### **Family (FFLAG)**

(1982 to present)

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

The following codes have been assigned:

- '0' Unmatched filer
- '1' Married couple
- '2' Declared married, filers living at the same address
- '3' Widowed/deceased, one of the spouses is deceased
- '4' Married couple, neither person lists a spousal SIN, filers matched by address

- '5' Formerly married
- '6' Tax-filing child
- '7' Non-filing spouse, imputed record
- '8' Non-filing child, imputed record
- '9' Common-law couple with at least one spouse reporting
- '10' Deceased/deceased couple, deceased filer matched with deceased filer
- '11' Deceased/couple, deceased filer matched with a spouse who has remarried.

Derived from: T1FF processing

LAD: FFLAG I character

**Family Weight Variable - LAD (FAMWGT)**

(1982 to present)

Definition: The LAD Family weight is to be used to provide estimates of the population of taxfiling families. Estimates produced with this weight are comparable to those from the T1 Family File (T1FF). In order to obtain correct family tax filer estimates when applying the LAD Family weight, users must ensure two things:

1. The family weight variable is only to be applied to LAD variables ending with the letter 'F' character aggregate (for example, XTIRCF);
2. In order to obtain correct family estimates users must select only one record from each family. That is, when performing their analyses users must ensure that for each FIN\_\_i there is only one associated LAD record (one LIN\_\_i). Since the LAD is a random sample it is possible that more than one member from the same family will appear on the LAD.

Derived from: LAD processing

LAD: famwgt\_ F

**Flag - Same sex couple (SSFLG)**

(2000 to present)

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

Derived from: T1FF processing

LAD: SSFLG I character

**Child or Dependant Related**

**Children, ages of the seven youngest (KID\*\_)**

(1982 to present)

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

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

Derived from: T1FF Processing

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

**Date of Birth, child (BRDT\_)**

(1985 to present)

Definition: This variable provides the full birth date of each of the children of the tax filer. The birthdate variable is an 8 digit numeric variable of the form – year, month and date of birth. This new variable is available on the children's file. This information is only available from 1985 onward. As well, due to data limitations, where the full date of birth is not available, the fields for the day, or the month will be filled with zeroes. For example, the birthdate of a child with a missing day of birth, but with a known year and month of birth will take the form XXXXXX00 (where X is a number from 0 to 9). Similarly, if both the birth month and day are missing, the birthdate will take the form XXXX0000.

Derived from: T1FF processing

LAD: BRDT\_ K

**Children, number of children under age 18 (CLT18\_)**

(2007 to present)

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

Derived from: Line 30499 (2019 to present) T1 Form, Line 352 (2015 to 2018), Line 366 (2007 to 2014) of Schedule 1

LAD: CLT18 I

**Children, total number by specific year of age (TNK\*\*)**

(1982 to present)

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

Derived from: LAD processing

LAD: TNK00 to TNK19 I

**Children, total number in family (TNKID)**

(1982 to present)

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

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

Derived from: T1FF Processing

LAD: TNKID I

**Family caregiver - number of dependants (CAREGDEPNBR)**

(2012 to present)

Definition: The number of dependants for which the tax filer is claiming the family caregiver tax credit, as claimed by the client. The tax filer must enter the total number of dependants for whom the tax filer entered \$2,000 on line 2 for this calculation. For further information please consult variable CAREGDEP.

Derived from: Line 51120 (2019 to present), Line 5112 (2012 to 2018) Schedule 5

LAD: CAREGDEPNBR I, F, P

**TFSA**

**Tax-Free Savings Account Total Contributions (TFSACTB\_)**

(2009 to present)

Definition: The total dollar amount of contributions on all transactions within all TFSA accounts held by the tax filer in that year.

Derived from: Tax Free Savings Account File

LAD: TFSACTB\_ I, F, P

**Tax-Free Savings Account Total Withdrawals (TFSAWDL\_)**

(2009 to present)

Definition: The total dollar amount of withdrawals on all transactions within all TFSA accounts held by the tax filer in that year.

Derived from: Tax Free Savings Account File

LAD: TFSAWDL\_ I, F, P

**Tax-Free Savings Account Available Contribution Room (TFSACR\_)**

(2012 to present)

Definition: This variable represents the total dollar amount of available contribution room at the start of a reporting year for a tax filer.

Derived from: Tax Free Savings Account File

LAD: TFSACR\_ I, F, P

**Tax-Free Savings Account Fair Market Value (TFSACYE\_)**

(2009 to present)

Definition: The aggregate Fair Market Value (FMV) of the Tax-Free Savings Account (TFSA) as of December 31, year-end. Fair Market Value is the dollar amount that may reasonably be expected to be exchanged between a willing buyer and a willing seller for a property. The amount is determined by the financial institution and may not be less than zero. This variable represents the aggregate amount for all of the accounts for each tax filer.

Derived from: Tax Free Savings Account File

LAD: TFSACYE\_ I, F, P

## 10 Selected income variable counts and medians for individuals, 2021 to 2022

### 10 Selected income variable counts and medians for individuals, 2021 to 2022

Acronym	Variable Name	2021		2022	
		count	median (\$)	count	median (\$)
ABQUEI	Quebec abatement	4,683,965	680	4,603,410	760
ACEXPI	Attendant care expenses	4,280	1,120	3,970	810
ADEXPI	Adoption expenses	1,260	4,370	1,390	8,870
AFTAXI	After tax income	29,170,755	37,250	30,026,400	38,790
ALEXPI	Employment allowable expenses	3,876,155	500	3,211,800	500
ALMDCI	Deduction of spousal/child support claimed	47,210	13,200	44,690	14,400
ALMDNI	Deduction of spousal/child support paid	49,490	13,200	46,955	14,400
ALMI_I	Taxable of spousal/child support received	56,490	12,000	53,570	12,450
AQITCEAC_I	Air quality improvement tax credit	...	...	2,515	290
AXMP_I	Age exemption	6,642,155	7,710	6,876,975	7,900
BCLICATC_I	BC Low income climate action tax credit	1,259,595	170	1,542,055	350
BCSENHRTC_I	BC senior home renovation tax credit	5,310	490	5,085	490
BGRS_I	Gross business income	2,116,905	13,790	2,231,360	15,000
BNET_I	Net business income	2,137,235	5,330	2,245,120	6,470
BPXMPI	Basic personal exemptions	29,409,255	13,810	30,238,855	14,400
CAIP_I	Climate action incentive payments, individual	...	...	10,670,545	550
CAREGDEP_I	Number of dependants for the family caregiver tax credit	48,040	2,300	49,375	2,350
CAREGDEPNETIC_I	Caregiver tax credit	131,275	6,620	134,000	6,800
CAREGSP_I	Family caregiver tax credit for spouse/common-law partner	199,035	2,300	206,770	2,350
CCELD_I	Child care expenses enrolled in education	26,345	4,950	28,360	5,000
CCEXDI	Child care expense deduction	1,250,310	2,720	1,340,630	2,830
CDGFTI	Donations and gifts tax credit	5,069,845	80	5,047,845	80
CDONCI	Charitable donations and government gifts	5,076,715	360	5,055,195	380
CEA_I	Canada employment tax credit	18,899,740	1,260	19,712,460	1,290
CEDEXI	Exporation and developments expenses	33,545	920	29,710	630
CFPDNI	Canadian forces personnel and police deduction	7,815	24,380	7,665	20,820
CHAD_I	Deduction for children under age 18	143,780	2,300	153,020	2,350
CHADTI	Children deduction, transferred to a spouse	11,585	2,300	14,980	2,350
CLKGLI	Capital gains/losses taxable	3,637,680	1,700	2,783,450	1,100
CLKGXI	Capital gains/losses net	3,637,680	3,390	2,783,450	2,210
CLRGYI	Clergy residence deduction	25,865	14,400	26,320	14,670
CMGRSI	Gross commission income	261,010	7,960	263,955	8,560
CMIT4I	Commission income from T4 slips	525,440	8,280	578,170	8,520
CMNETI	Net commission income	262,725	3,260	266,270	3,480
CQPCSEI_I	CPP/QPP contributions on self-employment	1,900,545	1,130	1,637,235	1,540
CQPP_I	CPP/QPP benefits	8,131,610	8,200	8,284,075	8,450
CQPC4E_I	CPP/QPP contributions on employment	16,963,420	2,470	17,604,080	2,720
CTBDSI	Benefit for disabled children	192,025	2,470	204,390	2,440
CTBI_I	Child Tax benefit	3,758,580	5,170	3,763,155	5,120
CYCGII	Carrying charges and interest expenses	2,110,430	770	2,166,775	870
DISDNI	Disability deduction for self	956,320	8,660	1,009,735	8,870
DISDOI	Disability ded. for other than sp.	326,280	13,720	343,925	14,040
DISDTI	Disability deduction transferred	189,665	8,660	199,590	8,870
DIVTEI	Net eligible dividends	4,075,490	750	3,898,335	680
DIVTOI	Net dividends other than elibible	849,775	28,000	898,495	30,000
DIVTXI	Taxable dividends	4,595,800	1,670	4,459,245	1,550
DNTSPI	Deductions transferred from spouse	1,368,270	7,710	1,464,690	7,900
DSBCQI	CPP/QPP disability benefits	381,710	11,110	375,645	11,350
DUES_I	Union and professional dues	6,150,350	710	6,385,755	720
EDUDTI	Tuition deduction transferred from child	476,710	4,330	485,400	4,470
EDUSPI	Provincial tuition transferred from spouse	93,875	3,030	106,325	3,250
EDUTFI	Education deduction transferred from dependant	476,725	4,330	485,420	4,470
EI_I	Employment income	20,581,220	40,950	21,424,695	43,100
EICRPI	UI Benefits repayment	234,270	1,330	172,065	1,170
EINS_I	UI Benefits assessed	3,771,235	9,530	2,667,490	6,160
EINSUREARN_I	Total U.I. insurable earnings per T4	16,543,245	44,160	17,333,860	46,490
EIPSEIC_I	Employment insurance premiums on SEI	14,975	250	17,540	280
EIRDNI	EI benefits repaid deduction	230,180	480	739,005	1,000
EIREGI	Regular EI benefits payable	2,846,930	10,360	1,761,110	5,500
EISUPI	EI assistance as part of a workforce reentry initiative	35,190	3,720	35,870	3,570

**10 Selected income variable counts and medians for individuals, 2021 to 2022**

Acronym	Variable Name	2021		2022	
		count	median (\$)	count	median (\$)
EQMARI	Equivalent-to-spouse deduction	1,000,235	13,810	993,125	14,400
ESPA_I	Elected split-pension amount	1,436,240	8,850	1,459,590	9,060
ESPADI	Deduction for elected split-pension	1,442,625	8,830	1,467,195	9,060
EXINDI	Exempted income for Canadian Indian	133,690	28,010	140,755	30,400
FABENI	Family benefits	1,879,890	2,080	1,938,800	1,990
FEDDII	Federal dividend tax credit	4,346,600	280	4,223,900	270
FCHRGTCRC_I	Return of fuel charge proceeds to farmers tax credit	...	...	109,265	120
FGNBITC_I	Foreign business income	7,385	3,510	9,000	920
FGNBITPD_I	Foreign business taxes paid on foreign business income	9,320	80	11,460	40
FGNI_I	Foreign income received	2,260,940	580	2,396,720	650
FGNTXPD_I	Foreign taxes paid on foreign income	2,046,470	60	2,182,570	70
FMGRSI	Gross farming income	302,605	33,220	299,185	35,540
FMNETI	Net farming income	310,435	870	307,630	810
FPLCGI	Federal political contrib.	205,075	200	189,870	140
FPLTCI	Federal political tax credit	203,480	150	188,420	100
FRMCLOSGRS_I	Mortgage foreclosures and conditional repossessions of qualified farm property	1,170	78,770	1,085	120,000
FSGRSI	Gross fishing income	25,440	34,390	25,695	35,770
FSNETI	Net fishing income	26,250	21,640	26,240	22,030
FTXSPLC_I	Federal tax on split income	6,935	200	6,895	150
GGEX_I	Capital gains exemption	66,450	70,520	63,465	76,250
GHSTCI	GST rebate (ISD)	9,328,320	450	9,395,530	580
GRSMDI	Gross medical expenses	8,075,690	1,800	8,418,390	1,840
GSTRSI	GST rebate self employed	399,980	50	387,295	50
GVTBDONS_I	Donations made to government bodies	24,190	110	24,605	100
HBA_I	Home buyers' amount	262,540	5,000	223,805	10,000
HBRPPI	RRSP home buyer's plan repayment	854,150	960	823,480	990
HBPSHI	RRSP home buyer's plan shortfall	638,750	610	646,140	630
HBPWDI	RRSP home buyer's plan total withdrawals	1,489,695	13,260	1,588,930	13,480
INSTLI	Tax paid by instalments	1,476,485	5,460	1,407,360	6,600
INVI_I	Investment income	6,421,415	240	8,130,125	270
INVTCI	Investment tax credit	21,965	1,530	19,125	1,720
KGAPPLRSVC_I	Capital gain/loss on prior year reserves	28,735	73,830	29,195	77,070
KGLFMI	Capital gain/loss on mortgage foreclosures	1,200	10,720	1,180	7,650
KGLPF_I	Net capital gain/loss from disposition of real estates and depreciable property	284,810	51,040	220,535	55,740
KGREALT_I	Gross proceeds from disposition of real estates and depreciable property	294,385	212,500	228,225	217,000
KLCBCI	Allowable business investment losses	6,815	7,820	5,860	9,350
KLPYCI	Total capital losses of prior years	674,590	810	400,720	580
LKTXXI	Labour capital tax credit	391,620	470	401,940	490
LOANCI	Interest paid on student loan tax credit	459,345	110	276,220	150
LSTCN_I	Net labour sponsored funds tax credit	392,195	3,080	402,440	3,260
LTPI_I	Net limited partnership income	54,455	10	51,880	0
MAN55_I	Manitoba 55+ benefits	8,545	650	8,655	650
MDEXCI	Medical expense	5,352,765	1,520	5,571,605	1,580
MDREFI	Refundable medical expense supplement	431,565	210	515,725	210
MKIICI	Market income incl. capital gains	25,781,645	39,420	26,683,220	41,050
MKINCI	Market income	25,733,570	38,080	26,655,465	40,190
MVEXPI	Moving expenses	93,330	1,800	95,535	1,810
MXMP_I	Married exemption	1,904,030	12,090	2,222,950	12,020
NETICI	Net income	28,366,940	39,880	29,014,450	41,150
NFSL_I	Net federal supplements income	2,519,895	4,540	2,647,555	4,820
NFTXCI	Net federal tax	19,954,555	4,540	19,552,520	5,060
NKLPYI	Deduction for non-capital losses in prior years	42,000	3,370	33,470	3,110
NNRCCI	Net non-refundable credits	29,421,915	2,870	30,255,865	2,980
NPTXCI	Net provincial tax	20,380,205	2,930	19,968,475	3,250
NRDN_I	Deduction for northern residents	266,495	4,020	263,930	4,020
NRFIREC_I	Volunteer firefighter credit	43,080	3,000	42,855	3,000
NRNLFIREC_I	Volunteer firefighter credit, Newfoundland	15,730	3,000	15,760	3,000
NRPROVCLDAT_I	Provincial children arts tax credit	12,140	500	15,095	500
NRPROVHB_I	Provincial home buyers tax credit	7,635	10,000	6,580	10,000
NSALTC_I	NS affordable living tax credit	195,915	260	194,240	260
NSFIREC_I	Volunteer firefighter credit, Nova Scotia	7,420	500	6,970	500
NSPRTC_I	NS tax credit for low income receiving social assistance	10,965	250	11,730	250
NSPTXC_I	NS tax credit for volunteer firefighters	7,400	500	6,960	500
NTCL_I	Northern Territories cost of living credit	28,980	840	28,180	860

## 10 Selected income variable counts and medians for individuals, 2021 to 2022

Acronym	Variable Name	2021		2022	
		count	median (\$)	count	median (\$)
NTXI_I	Non-taxable income	4,239,090	6,350	4,488,440	6,500
NUCL_I	Nunavut cost of living tax credit	20,285	740	19,190	830
OASP_I	Old Age Security pension	6,743,100	7,490	6,927,970	7,930
OASPRI	OASP repayment	592,425	3,450	602,155	3,420
OASTDI	Tax deducted for OAS required clawback	814,440	380	733,480	430
ODN_I	Other deductions from total income	631,315	240	1,207,915	850
ODNNII	Other deductions from net income	185,630	2,000	183,545	2,160
OEI_I	Other employment income	2,326,555	350	2,403,855	380
OI_I	Other income	4,386,520	990	4,226,915	1,050
ONCOPI	Ontario co-operative education tax credit	1,485	1,430	1,565	1,500
ONEPTCC_I	Ontario energy and property tax credit	2,431,760	1,040	2,455,155	1,070
ONEPTCLTCF_I	Ontario paid for accommodation in a public long term care home	27,615	17,820	27,830	18,120
ONEPTCRSV_I	Ontario energy costs paid for a residence located on a reserve	58,240	1,630	47,750	1,800
ONGAINS_I	Ontario guaranteed annual income benefits	159,800	480	154,135	480
ONGRANTS_I	Ontario senior homeowner property tax grant	435,155	500	424,400	500
ONNOEC_I	Ontario northern resident energy tax credit	181,625	160	187,180	160
ONSTC_I	Ontario sales tax credit	2,852,950	320	2,904,375	320
OSGIFI	Cultural and ecological gifts	6,805	260	6,540	240
PENDCI	Pension income deduction	5,721,015	2,000	5,844,380	2,000
PFGRSI	Gross professional income	414,065	13,500	412,500	15,920
PFNETI	Net professional income	420,630	7,400	420,710	8,850
PPIPI_I	Provincial Parental Insurance Plan	4,037,865	220	4,178,380	230
PPIPDI	Deduction for PPIP premiums on self-empl. income	417,400	50	444,290	50
PPIPEI	PPIP premiums payable on employment income	125,655	240	135,300	240
PPIPOI	Net Employment Insurance overpayment	484,175	20	510,595	20
PPIPSI	PPIP premiums payable on self-empl. income	427,560	60	454,320	60
PPLCCI	Provincial political tax credit	45,220	150	59,630	150
PSITRSC_I	Provincial Senior Income Tax Reduction for spouse	9,860	250	10,265	250
PSNRTXRC_I	Provincial Senior Income Tax Reduction for self	22,385	250	23,285	250
PSROCI	Province assistance benefit	130,090	530	145,825	440
PSRVTCI_I	Provincial Search And Rescue Volunteer Firefighter tax credit	2,835	3,000	2,820	3,000
PTXC_I	Provincial tax credit allowed	9,877,605	640	14,679,965	900
RDSP_I	Register disability savings plan	4,110	440	5,235	480
RGRS_I	Gross rental income	1,902,835	18,150	1,936,945	20,200
RNET_I	Net rental income	1,807,605	2,550	1,836,720	2,450
RRSPCI	RRSP premium	6,434,205	3,870	6,408,600	3,900
RRSPDI	Annual RRSP deduction limit	26,827,970	33,720	27,325,530	34,670
RRSPEI	Earned income for RRSP	20,627,470	39,970	21,486,595	42,000
RRSPLI	Next year RRSP room	23,584,980	38,170	24,165,245	39,010
RRSPOI	RRSP income of person 65+	419,980	5,000	410,515	5,500
RSBCLI	Social benefits repayment	996,745	2,510	765,915	2,710
RSPPII	RRSP transferable from other pension	66,745	30,710	62,895	33,500
SASPYI	Social assistance payments	1,609,590	7,940	1,705,925	7,840
SBDSPGRS_I	Gross proceeds from disposition of shares from a small business corp.	35,585	136,830	32,910	140,000
SBNGLSH_I	Net gain/loss on sale of shares from a small business corp.	43,660	131,980	41,720	147,970
SEBENI	Provincial seniors' benefits	121,745	400	124,890	400
SEI_I	Self-employment income	3,182,415	4,880	3,291,475	5,770
SLITC_I	Saskatchewan low-income tax credit	339,225	350	336,635	350
SOP4AI	Superannuation or other pension	5,042,220	17,740	5,168,205	18,480
STKDNI	Stock option benefit deduction	41,625	9,700	38,065	10,270
SUCBRI	Spouse's UCCB repayment	990	2,220	835	2,940
T4E_I	Total earnings per T4 slip	18,177,480	44,550	18,978,870	46,800
T4EICI	T4 UIC premiums per T4 slip	16,267,865	660	17,104,345	700
T4RP_I	T4 registered pension contrib.	5,539,270	4,060	5,774,710	4,100
T4RSPI	T4-RSP income	1,746,385	1,830	1,780,925	2,110
TALIPi	Spousal/child support payments made	71,730	12,000	68,750	12,600
TALIRI	Spousal/child support payments received	107,170	9,360	103,335	9,600
TFSACTB_I	TFSA contributions	9,899,695	6,000	9,471,595	6,000
TFSACYE_I	TFSA calendar year end	13,871,955	18,410	14,228,160	17,940
TFSAWDL_I	TFSA withdrawals	4,536,655	3,800	4,550,030	4,000
TIDNCI	Total deduct's for calculation net income	16,156,550	4,000	16,680,865	4,000
TIDT4I	Total tax deducted per T4 slips	22,865,140	4,870	22,949,195	5,400
TIRC_I	Total income (CRA)	28,435,035	42,240	29,108,425	43,620
TOTDNI	Donations and gifts amount	5,080,510	360	5,058,760	380

**10 Selected income variable counts and medians for individuals, 2021 to 2022**

Acronym	Variable Name	2021		2022	
		count	median (\$)	count	median (\$)
TOTNOI	Total non-refundable tax credits	29,421,655	18,830	30,255,465	19,680
TPAJAI	Pension adjustment	6,854,265	6,100	7,151,100	6,360
TRPINI	Government transfer payments	21,613,915	11,310	25,280,715	5,600
TUEC_I	Tuition and education tax credit	2,119,110	3,260	1,998,960	3,180
TUTDNI	Tuition fees deduction	2,675,530	3,530	2,777,625	3,790
TXI_I	Taxable income (CRA)	27,711,350	40,100	28,282,530	41,540
UCCB_I	Universal child care benefit	13,650	2,640	11,695	2,710
UCCBDPND_I	Universal child care benefit designated to dependent child	1,475	5,170	1,345	5,760
UCCBRI	Universal child care benefit repayment	1,035	470	640	440
WITB_I	Working income tax benefit	2,132,120	1,090	2,528,015	1,390
WITBBC_I	Basic working income tax benefit	2,071,670	1,090	2,495,070	1,390
WITBSC_I	Supplement working income tax benefit	77,745	720	95,275	740
WITBTAC_I	Working income for the working income tax benefit	13,420,970	56,570	13,768,710	59,530
WKCPYI	Workers compensation payments	614,275	4,960	660,130	4,110
XDIV_I	Total net dividends	4,595,800	1,220	4,459,245	1,130
XT4EIC_I	Provincial parental insurance included in EI premiums	84,810	150	95,820	160
XTIRC	Total income (ISD)	29,143,210	41,380	30,009,990	42,730
YKFN_I	Yukon First Nation's tax credit	1,275	1,770	1,190	2,430
YKFNAB_I	Yukon First Nation's abatement	1,315	4,110	1,200	5,680

... not applicable

**Selected COVID19 income variable counts and medians for individuals, 2021 to 2022**

COVID acronym	COVID Variables	2021		2022	
		count	median	count	median
CV19CERB_I	Canada Emergency Recovery Benefit	1,675	4,000	170	2,000
CV19CESB_I	Canada Emergency Student Benefit	980	2,500	170	1,250
CV19CRCB_I	Canada Recovery Cargiver Benefit	346,840	5,000	155,680	1,000
CV19CRSB_I	Canada Recovery Sickness Benefit	476,720	1,000	538,830	1,000
CV19CRBN_I	Net Canada Recovery Benefit - CRB less repayments	1,629,215	12,000	10,035	2,000
CV19B200_I	Provincial/Territorial COVID Financial Assistance payments	27,150	800	3,725	500
CV19OAS_I	COVID payment for OAS recipients	2,902,430	500	...	...
CV19PSSBC_I	BC Seniors Supplement COVID enhancement	25,110	450	...	...
CV19BENS_I	Sum total of all COVID emergency and recovery benefits	7,754,180	600	1,000,010	1,200
CV19CWLB_I	Canada Worker Lockdown Benefit	...	...	419,265	2,100

... not applicable

**11 Definition of total income variables and additional variable information**

This section provides information on total income and additional variable information. The section specifies the exact definitions of the three measures of total income that are available on the LAD, which are:

- TIRC: Total income as per Canada Revenue Agency;
- XTIRC: Total income as per Statistics Canada; and
- MKINC: Market income as per Statistics Canada.

The first measure of total income is TIRC, which is the Canada Revenue Agency Taxation definition of total income as per the T1 form. The second measure, XTIRC, has been derived by the Small Area and Administrative Data Division of Statistics Canada as a more appropriate measure for statistical analysis. The components of income that are included in XTIRC are generally described in Table 1, Components of XTIRC in 2021, while the details are given in Table 5, Definition of XTIRC, 1982 to 2021.

The largest difference between XTIRC and TIRC occurs from 1986 onward because non-Taxable income is added to XTIRC. In 1986, the Government of Canada introduced the Federal Sales Tax (FST) Credit directed at the low-income population. In order to determine eligibility for the FST Credit, filers had to report their non-Taxable income. This was defined as Social Assistance payments, Guaranteed Income Supplement (GIS), Spouse's



Allowance (SPA), and Workers' compensation payments. As a result of adding non-Taxable income to XTIRC in 1986, the user is cautioned in comparing pre-1986 values of XTIRC with later values. For example, an increase in XTIRC from 1985 to 1986 may simply reflect the reporting of non-Taxable income on the 1986 T1 form but not on the 1985 T1, i.e. perhaps no increase in income occurred.

Other new differences are the exclusion of RRSP income for people who are less than 65 years old and the inclusion of Indian exempt employment income to TIRC.

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

The third measure of total income available from LAD is market income (MKINC). MKINC is derived from XTIRC by removing government transfer payments. The components of MKINC are generally described in Table 2, Components of MKINC, 1982 to 2021, while Table 6, Definition of MKINC, 1982 to 2021, gives the detailed derivation.

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

In summary, this part of the LAD Dictionary specifies the components of TIRC, XTIRC, and MKINC for each year of LAD from 1982 to 2021, and provides other variable information via:

- Table 1 Components of XTIRC, 2021
- Table 2 Components of MKINC, 1982 to present
- Table 3 History of components of XTIRC
- Table 4 Differences between TIRC and XTIRC, 1982 to present
- Table 5 Definition of XTIRC, 1982 to present
- Table 6 Definition of MKINC, 1982 to present
- Table 7 Employment insurance repayment (EICRP) amounts, 1989 to present
- Table 8 Maximum RRSP contributions (RRSPC), and Maximum Pension Adjustments (TPAJA) amounts, 1982 to present

**Table 1**  
**Components of XTIRC, 2022**

Employment income	Acronym
Total earnings from T4 slips	T4E_
Total working income exempt from Tax Under the Indian Act	EXIND
Other employment income	OEI_
Net business income	BNET_
Net professional income	PFNET
Net commission income	CMNET
Net farming income	FMNET
Net fishing income	FSNET
Total tax-exempt self-employment income under the Indian Act	SEIEXIND
Other types of income	
Limited partnership income	LTPL_
Dividends	XDIV_
Interest and other investment income	INVI_
Rental income, net	RNET_
Alimony or separation allowances	ALMI_
Other income	OI_
Pension and superannuation income	SOP4A
RRSP income of individuals aged 65 and over	RRSPO
Scholarships fellowships bursaries amount	TSBAPG_
Other income exempt from tax under the Indian Act	SIEOIA_

**Table 1**  
**Components of XTIRC, 2022**

Employment income	Acronym
Transfers or Credits	
Old Age Security pension	OASP_
Canada/Quebec Pension Plan	CQPP_
Net federal supplements	NFSL_
Employment insurance	EINS_
Goods and services tax credit	GHSTC
Provincial refundable tax credits	PTXC_
Social assistance	SASPY
Workers' compensation	WKCPY
Child Tax Benefits	CTBI_
Family benefits	FABEN
Universal Child Care Benefit	UCCB_
Register Disability Savings Plan	RDSP_
Working income tax benefit	WITB_
Climate Action Incentive Credit	CAIAMC
Maternity benefits exempt from tax under the Indian Act	SIEMBA_
Eligible educator school supply tax credit	ELEDSSTCC
Refundable medical expense supplement	MDREF
Canada Training credit	CTRCC
Canadian Journalism Labour tax credit	CJLTCC
Total of all COVID emergency and recovery benefits	CV19BENS_
Other refundable credits	OTHRFC_
Air quality improvement tax credit	AQITCEAC_
Climate action incentive payments	CAIP_
Return of fuel charge proceeds to farmers tax credit	FCHRGTCRC_

**Note:** This table displays the results of Components of XTIRC. The information is grouped by Employment income (appearing as row headers), Acronym (appearing as column headers).

**Table 2**  
**Components of MKINC, 1982 to 2022**

Employment Income	Acronym
Total earnings from T4 slips	T4E_
Indian exempt employment income	EXIND
Other employment income	OEI_
Net business income	BNET_
Net professional income	PFNET
Net commission income	CMNET
Net farming income	FMNET
Net fishing income	FSNET
Indian exempt self-employment income	SEIEXIND
Other Types of Income	
Limited partnership income	LTPI_
Dividends	XDIV_
Interest and other investment income	INVI_
Rental income, net	RNET_
Alimony or separation allowances	ALMI_
Other income	OI_
Pension and superannuation income	SOP4A
RRSP income of individuals aged 65 and over	RRSPO
Scholarships fellowships bursaries amount	TSBAPG_
Other income exempt from tax under the Indian Act	SIEOIA_

**Table 3**  
**History of components of XTIRC**

Year	History of components
1986	As a result of introducing the federal sales tax credit, FST, non-Taxable income is added to XTIRC. Two new variables are added to LAD, Non-Taxable income, NTXI, and FST credit, GHSTC. Alimony, separation, or child support payments are reported as a separate field, ALMI_. Previously this income was included in Other income, OI.
1987	Provincial Family Allowance payments for residents of Quebec become non-taxable. They are no longer included in the Family Allowance received field, FA, and therefore are no longer included in XTIRC.
1988	RRSP income, T4RSP, is available as a separate field; it was previously included with Other income, OI_. However, XTIRC includes RRSP income for persons aged 65 and over, RRSPO, only. Net limited partnership income is available as a separate field, LTPI_. It was previously included in Net self-employment income, SEI, Net rental income, RNET_, or Other income, OI.
1989	No changes were made.
1990	The goods and services tax (GST) credit is added to LAD through the existing FST credit variable, GHSTC. Since some people were eligible for both the GST and the FST credits in 1990, the amount of both is carried in this one variable.
1991	The FST credit is dropped and is completely replaced by the GST credit.
1992	The components of non-Taxable income are reported separately on the T1 form. Three variables are added to the LAD: net federal supplements, NFSL_; Workers' compensation payments, WKCPY; and social assistance payments, SASPY.
1993	As a result of replacing the federal Family Allowance program with the Child Tax Benefits program, the variable denoting income from Family Allowance, FA_, is discontinued and the variable denoting payments received from the Child Tax Benefit program, CTBI_, is added. Table 3 Note 1
1994	A variable denoting estimated provincial Family Allowance payments to residents of Quebec, FAQUE, is added. Table 3 Note 1
1995	No changes were made.
1996	A variable denoting estimated provincial family benefits to residents of British Columbia, FABC_, is added. This is the first year residents of British Columbia receive provincial family benefits (FABC_). Table 3 Note 1
	The name of the Unemployment Insurance Program is changed to the Employment Insurance Program. Accordingly, the variable name relating to this program has been changed historically, from 1982.
1997	New Brunswick and Alberta introduced family benefit programs in 1997. Table 3 Note 1
	The Saskatchewan Child Benefit, Ontario Child Care Supplement for Working Families, the Northwest Territories Child Benefit and the Nova Scotia Child Benefit programs started. Table 3 Note 1
1998	
1999	Total working income exempt from Tax Under the Indian Act, EXIND, is included as a component of XTIRC.
2000 to 2005	No changes were made.
2006	Universal Child Care Benefit, UCCB_, is included as a component of Total Income: TIRC_, XTIRC.
2007	Working income tax benefit, WITB_, is included as a component of Total Income: XTIRC (via Government transfer payments TRPIN).
2008	Register Disability Savings Plan, RDSP_, is included as a component of Total Income: TIRC_, XTIRC.
2009	No changes were made.
2010	Total tax-exempt self-employment income under the Indian Act, SEIEXIND, is included as a component of XTIRC (via SEI_).
2011 to 2014	No changes were made.
2015	Children's fitness tax credit (RCFTCC_), is included as a component of Total Income: XTIRC (via Government transfer payments TRPIN).
2016	No changes were made.
2017	Children's fitness tax credit (RCFTCC_) as of January 1, 2017, this credit has been eliminated.
2018	Climate Action Incentive credit (CAIAMC) included as a component of Total Income:XTIRC (via Government transfer payments TRPIN). Scholarships fellowships bursaries amount (TSBAPG_), Other income exempt from tax under the Indian Act (SIEOIA_), and Maternity benefits exempt from tax under the Indian Act (SIEMBA_) included as components of other income and transfers or credits
2019	Refundable medical expense supplement (MDREF), Eligible educator school supply tax credit (ELEDSTCC), Canada Training credit (CTRCC), Canadian Journalism Labour tax credit (CJLTCC), and Total of all COVID emergency and recovery benefits (CV19BENS_) added.
2020	Other refundable credits (OTHRFC_) included as a component of Total Income:XTIRC (via Government transfer payments TRPIN).
2021	Air quality improvement tax credit (AQITCEAC_) included as a component of Total Income:XTIRC (via Government transfer payments TRPIN).
2022	Climate action incentive payments (CAIP_) included as a component of Total Income:XTIRC (via Government transfer payments TRPIN). Return of fuel charge proceeds to farmers tax credit (FCHRGTCRC_) included as a component of Total Income:XTIRC (via Government transfer payments TRPIN).

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

**Note:** This table displays the results of History of components of XTIRC. The information is grouped by Year (appearing as row headers), History of components (appearing as column headers).

**Table 4**  
**Differences between TIRC and XTIRC, 1982 to 2022**  
**a. Variables included in TIRC**

Description	1982 to 1985	1986	1987	1988 to 1991	1992	1993 to 2005	2006	2007	2008 to 2018	2019 to 2022
Total earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__
Business income, net	BNET__	BNET__	BNET__	BNET__	BNET__	BNET__	BNET__	BNET__	BNET__	BNET__
Commission income, net	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET	CMNET
Farming income, net	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET	FMNET
Fishing income, net	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET	FSNET
Professional income, net	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET	PFNET
Old Age Security pension	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__
CPP/QPP benefits	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family Allowance, received (Quebec amount excluded 1987-1992)	FA__	FA__	FA__ (QC excluded)	FA__ (QC excluded)	FA__ (QC excluded)	..	..	..	..	..
Employment insurance benefits	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__
Dividend income from T4 (DIVTX) (not included in the LAD)	3/2 of XDIV__	3/2 of XDIV__	4/3 of XDIV__	5/4 of XDIV__	5/4 of XDIV__	5/4 of XDIV__	5/4 of Other than Eligible Dividends, 29/20 of Eligible Dividends	5/4 of Other than Eligible Dividends, 29/20 of Eligible Dividends	5/4 of Other than Eligible Dividends, 29/20 of Eligible Dividends	5/4 of Other than Eligible Dividends, 29/20 of Eligible Dividends
Interest and investment income	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__
Limited partnership income, net	(Included in SEI__ or RNET__ or OI__)	(Included in SEI__ or RNET__ or OI__)	(Included in SEI__ or RNET__ or OI__)	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__
Rental income, net	RNET__ (Includes LTPI__)	RNET__ (Includes LTPI__)	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__
Capital gains/losses, calculated	CLKGL__	CLKGL__	CLKGL__	CLKGL__	CLKGL__	CLKGL__	CLKGL__	CLKGL__	CLKGL__	CLKGL__
Alimony or support income	(Incl. in OI__)	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__
RRSP income	(Included in OI__)	(Included in OI__)	(Included in OI__)	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP
Other income	OI__ (Includes ALMI__, T4RSP, LTPI__)	OI__ (Includes ALMI__, T4RSP, LTPI__)	OI__ (Includes ALMI__, T4RSP, LTPI__)	OI__	OI__	OI__	OI__	OI__	OI__	OI__
(MINUS) Employment Expense deduction (not included in the LAD)	EMPLEX	EMPLEX	EMPLEX	..	..	..	..	..	..	..
(MINUS) Other allowable expenses	ALEXP	ALEXP	ALEXP	..	..	..	..	..	..	..
Non-Taxable income	..	..	..	..	NFSL__ WKCPY SASPY	NFSL__ WKCPY SASPY	NFSL__ WKCPY SASPY	NFSL__ WKCPY SASPY	NFSL__ WKCPY SASPY	NFSL__ WKCPY SASPY
Universal Child Care benefit	..	..	..	..	..	..	UCCB__	UCCB__	UCCB__	UCCB__
Elected split-pension amount	..	..	..	..	..	..	ESPA__	ESPA__	ESPA__	ESPA__
Register Disability Savings Plan	..	..	..	..	..	..	..	RDSP__	RDSP__	RDSP__
Scholarships fellowships bursaries amount	..	..	..	..	..	..	..	..	..	TSBAPG__
= Total Income		= TIRC__		= TIRC__		= TIRC__		= TIRC__		= TIRC__

.. not available for a specific reference period

**Table 4**  
**Differences between TIRC and XTIRC, 1982 to 2022**  
**b. Variables to be added or removed from TIRC to create XTIRC**

Description	1982 to 1985	1986	1987	1988 to 1989	1990 to 1991	1992	1993	1994 to 1995	1996	1997	1998	1999 to 2005
=Total income	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_
(MINUS) Capital gains/losses	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL
(MINUS) Dividends	1/2 of XDIV_	1/2 of XDIV_	1/3 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_
(MINUS) RRSP income	..	..	..	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP
(PLUS) Other allowable expenses	ALEXP	ALEXP	ALEXP	..	..	..	..	..	..	..	..	..
(PLUS) Employment expense deduction (not included in the LAD)	EMPLEX	EMPLEX	EMPLEX	..	..	..	..	..	..	..	..	..
(PLUS) Indian exempt employment income	..	..	..	..	..	..	..	..	..	..	..	EXIND
(PLUS) Indian exempt self-employment income	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
(PLUS) Child Tax benefit	..	..	..	..	..	..	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_
(PLUS) Child Tax credit	CTC_	CTC_	CTC_	CTC_	CTC_	CTC_	..	..	..	..	..	..
(PLUS) Family benefits	..	..	..	..	..	..	..	FABEN (QC)	FABEN (QC, BC)	FABEN (NB, QC, AB, BC)	FABEN (NS, NB, QC, ON, SK, AB, BC, NT)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)
(PLUS) GST and FST credits	..	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
(PLUS) Income, non-taxable	..	NTXI_	NTXI_	NTXI_	NTXI_	..	..	..	..	..	..	..
(PLUS) RRSP income, persons 65+	..	..	..	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
(PLUS) Working income tax benefit	..	..	..	..	..	..	..	..	..	..	..	..
(MINUS) Elected split-pension amount	..	..	..	..	..	..	..	..	..	..	..	..
(MINUS) Children's fitness tax credit	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Climate Action Incentive credit	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Scholarships fellowships bursaries amount	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Other income exempt from tax under the Indian Act	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Maternity benefits exempt from tax under the Indian Act	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Refundable medical expense supplement	..	..	..	..	..	..	..	..	..	..	..	MDREF
(PLUS) Eligible educator school supply tax credit	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Canada Training credit	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Canadian Journalism Labour tax credit	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Total of all COVID emergency and recovery benefits	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Air quality improvement tax credit	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Climate action incentive payments	..	..	..	..	..	..	..	..	..	..	..	..
(PLUS) Return of fuel charge proceeds to farmers tax credit	..	..	..	..	..	..	..	..	..	..	..	..
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

**Table 4**  
**Differences between TIRC and XTIRC, 1982 to 2022**  
**b. Variables to be added or removed from TIRC to create XTIRC**

Description	2006	2007 to 2009	2010 to 2014	2015 to 2016	2017	2018	2019	2020 to 2021	2021 to 2022
=Total income	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_
(MINUS) Capital gains/losses	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL
	1/4 of	1/4 of	1/4 of	1/4 of	1/4 of	1/4 of	1/4 of	1/4 of	1/4 of
	Ineligible,	Ineligible,	Ineligible,	Ineligible,	Ineligible,	Ineligible,	Ineligible,	Ineligible,	Ineligible,
	9/20 of	9/20 of	9/20 of	9/20 of	9/20 of	9/20 of	9/20 of	9/20 of	9/20 of
	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
(MINUS) Dividends	Dividends	Dividends	Dividends	Dividends	Dividends	Dividends	Dividends	Dividends	Dividends
(MINUS) RRSP income	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP
(PLUS) Other allowable expenses	..	..	..	..	..	..	..	..	..
(PLUS) Employment expense deduction (not included in the LAD)	..	..	..	..	..	..	..	..	..
(PLUS) Indian exempt employment income	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND
(PLUS) Indian exempt self-employment income	..	..	SEIEXIND	SEIEXIND	SEIEXIND	SEIEXIND	SEIEXIND	SEIEXIND	SEIEXIND
(PLUS) Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
(PLUS) Child Tax benefit	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_
(PLUS) Child Tax credit	..	..	..	..	..	..	..	..	..
	FABEN (NF,	FABEN (NF,	FABEN (NF,	FABEN (NF,	FABEN (NF,	FABEN (NF,	FABEN (NF,	FABEN (NF,	FABEN (NF,
	NS, NB,	NS, NB,	NS, NB, QC,	NS, NB, QC,	NS, NB, QC,	NS, NB, QC,	NS, NB, QC,	NS, NB, QC,	NS, NB, QC,
	QC, ON,	QC, ON,	ON, SK, AB,	ON, SK, AB,	ON, SK, AB,	ON, SK, AB,	ON, SK, AB,	ON, SK, AB,	ON, SK, AB,
	SK, AB, BC,	SK, AB, BC,	BC, NT, YK,	BC, NT, YK,	BC, NT, YK,	BC, NT, YK,	BC, NT, YK,	BC, NT, YK,	BC, NT, YK,
	NT, YK, NU)	NT, YK, NU)	NU)	NU)	NU)	NU)	NU)	NU)	NU)
(PLUS) Family benefits	..	..	..	..	..	..	..	..	..
(PLUS) GST and FST credits	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
(PLUS) Income, non-taxable	..	..	..	..	..	..	..	..	..
(PLUS) RRSP income, persons 65+	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
(PLUS) Working income tax benefit	..	WITB_	WITB_	WITB_	WITB_	WITB_	WITB_	WITB_	WITB_
(MINUS) Elected split-pension amount	..	ESPA_	ESPA_	ESPA_	ESPA_	ESPA_	ESPA_	ESPA_	ESPA_
(MINUS) Children's fitness tax credit	..	..	..	RCFTCC_	..	..	..	..	..
(PLUS) Climate Action Incentive credit	..	..	..	..	..	CAIAMC	CAIAMC	CAIAMC	CAIAMC
(PLUS) Scholarships fellowships bursaries amount	..	..	..	..	..	..	TSBAPG_	TSBAPG_	TSBAPG_
(PLUS) Other income exempt from tax under the Indian Act	..	..	..	..	..	..	SIEOIA_	SIEOIA_	SIEOIA_
(PLUS) Maternity benefits exempt from tax under the Indian Act	..	..	..	..	..	..	SIEMBA_	SIEMBA_	SIEMBA_
(PLUS) Refundable medical expense supplement	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF
(PLUS) Eligible educator school supply tax credit	..	..	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC
(PLUS) Canada Training credit	..	..	..	..	..	..	..	CTRCC_	CTRCC_
(PLUS) Canadian Journalism Labour tax credit	..	..	..	..	..	..	..	CJLTCC_	CJLTCC_
(PLUS) Total of all COVID emergency and recovery benefits	..	..	..	..	..	..	..	CV19BENS_	CV19BENS_
(PLUS) Air quality improvement tax credit	..	..	..	..	..	..	..	AQITCEAC_	AQITCEAC_
(PLUS) Climate action incentive payments	..	..	..	..	..	..	..	CAIP_	CAIP_
(PLUS) Return of fuel charge proceeds to farmers tax credit	..	..	..	..	..	..	..	FCHRGTCRC_	FCHRGTCRC_
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

.. not available for a specific reference period

**Table 5**  
**Definition of XTIRC, 1982 to 2022**

Description	1982 to 1985	1986	1987	1988 to 1991	1992	1993	1994 to 1995	1996	1997	1998	1999 to 2005
Earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__
Indian exemption for employment income	..	..	..	..	..	..	..	..	..	..	EXIND
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__
Self-employment, net income	SEI__ (includes LTPI_)	SEI__ (includes LTPI_)	SEI__ (includes LTPI_)	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__
Old Age Security pension	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__
CPP/QPP benefits	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family benefits	FABEN (CAN, QC)	FABEN (CAN, QC)	FABEN (CAN)	FABEN (CAN)	FABEN (CAN)	..	FABEN (QC)	FABEN (QC, BC)	FABEN (NB, AL, BC, QC)	FABEN (NS, NB, QC, ON, SK, AB, BC, NT)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)
Employment insurance benefits	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__
Dividends	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__
Interest and investment income	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__
Limited partnership income, net	(Included in SEI__ or RNET or OI__)	(Included in SEI__ or RNET or OI__)	(Included in SEI__ or RNET or OI__)	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__
Rental income, net	RNET__ (Includes LTPI_)	RNET__ (Includes LTPI_)	RNET__ (Includes LTPI_)	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__
Alimony or support income	(Included in OI__)	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__
RRSP income for persons 65+	(Included in OI__)	(Included in OI__)	(Included in OI__)	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
Other income	OI__ (Includes ALMI__, T4RSP, LTPI_)	OI__ (Includes T4RSP, LTPI_)	OI__ (Includes T4RSP, LTPI_)	OI__	OI__	OI__	OI__	OI__	OI__	OI__	OI__
Income, non-taxable	..	NTXI__	NTXI__	NTXI__	NFSL__ WKCPY	NFSL__ WKCPY	NFSL__ WKPY	NFSL__ WKPY	NFSL__ WKPY	NFSL__ WKPY	NFSL__ WKPY
Provincial refundable tax credit	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__
Child Tax credit	CTC__	CTC__	CTC__	CTC__	CTC__	..	..	..	..	..	..
Child Tax benefit	..	..	..	..	..	CTBI__	CTBI__	CTBI__	CTBI__	CTBI__	CTBI__
GST and FST credits	..	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
Universal child care benefit	..	..	..	..	..	..	..	..	..	..	..
Register Disability Savings Plan	..	..	..	..	..	..	..	..	..	..	..
Working income tax benefit	..	..	..	..	..	..	..	..	..	..	..
Children's fitness tax credit	..	..	..	..	..	..	..	..	..	..	..
Climate Action Incentive refundable credit	..	..	..	..	..	..	..	..	..	..	..
Scholarships fellowships bursaries amount	..	..	..	..	..	..	..	..	..	..	..
Other income exempt from tax under the Indian Act	..	..	..	..	..	..	..	..	..	..	..
Maternity benefits exempt from tax under the Indian Act	..	..	..	..	..	..	..	..	..	..	..
Refundable medical expense supplement	..	..	..	..	..	..	..	..	..	..	MDREF
Eligible educator school supply tax credit	..	..	..	..	..	..	..	..	..	..	..

**Table 5**  
**Definition of XTIRC, 1982 to 2022**

Description	1982 to 1985	1986	1987	1988 to 1991	1992	1993	1994 to 1995	1996	1997	1998	1999 to 2005
Canada Training credit	..	..	..	..	..	..	..	..	..	..	..
Canadian Journalism	..	..	..	..	..	..	..	..	..	..	..
Labour tax credit	..	..	..	..	..	..	..	..	..	..	..
Total of all COVID emergency and recovery benefits	..	..	..	..	..	..	..	..	..	..	..
Other refundable credits	..	..	..	..	..	..	..	..	..	..	..
Air quality improvement tax credit	..	..	..	..	..	..	..	..	..	..	..
Climate action incentive payments	..	..	..	..	..	..	..	..	..	..	..
Return of fuel charge proceeds to farmers tax credit	..	..	..	..	..	..	..	..	..	..	..
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

**Table 5**  
**Definition of XTIRC, 1982 to 2022**

Description	2006	2007	2008 to 2009	2010 to 2014	2015 to 2016	2017	2018	2019	2020	2021	2022
Earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__
Indian exemption for employment income	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND	EXIND
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__
Self-employment, net income	SEI__	SEI__	SEI__	SEI__ (Includes SEIEXIND)	SEI__ (Includes SEIEXIND)	SEI__ (Includes SEIEXIND)	SEI__ (Includes SEIEXIND)	SEI__ (Includes SEIEXIND)	SEI__ (Includes SEIEXIND)	SEI__ (Includes SEIEXIND)	SEI__ (Includes SEIEXIND)
Old Age Security pension	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__	OASP__
CPP/QPP benefits	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__	CQPP__
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family benefits	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)
Employment insurance benefits	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__	EINS__
Dividends	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__
Interest and investment income	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__
Limited partnership income, net	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__	LTPI__
Rental income, net	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__	RNET__
Alimony or support income	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__
RRSP income for persons 65+	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
Other income	OI__	OI__	OI__	OI__	OI__	OI__	OI__	OI__	OI__	OI__	OI__
Income, non-taxable	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY
Provincial refundable tax credit	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__	PTXC__
Child Tax credit	..	..	..	..	..	..	..	..	..	..	..



**Table 5**  
**Definition of XTIRC, 1982 to 2022**

Description	2006	2007	2008 to 2009	2010 to 2014	2015 to 2016	2017	2018	2019	2020	2021	2022
<b>Child Tax benefit</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>	<b>CTBI_</b>
GST and FST credits	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
Universal child care benefit	UCCB_	UCCB_	UCCB_	UCCB_	UCCB_	UCCB_	UCCB_	UCCB_	UCCB_	UCCB_	UCCB_
Register Disability Savings Plan	..	..	RDSP_	RDSP_	RDSP_	RDSP_	RDSP_	RDSP_	RDSP_	RDSP_	RDSP_
Working income tax benefit	..	WITB_	WITB_	WITB_	WITB_	WITB_	WITB_	WITB_	WITB_	WITB_	WITB_
Children's fitness tax credit	..	..	..	..	RCFTCC_	..	..	..	..	..	..
Climate Action Incentive refundable credit	..	..	..	..	..	..	CAIAMC	CAIAMC	CAIAMC	CAIAMC	CAIAMC
Scholarships fellowships bursaries amount	..	..	..	..	..	..	..	TSBAPG_	TSBAPG_	TSBAPG_	TSBAPG_
Other income exempt from tax under the Indian Act	..	..	..	..	..	..	..	SIEOIA_	SIEOIA_	SIEOIA_	SIEOIA_
Maternity benefits exempt from tax under the Indian Act	..	..	..	..	..	..	..	SIEMBA_	SIEMBA_	SIEMBA_	SIEMBA_
Refundable medical expense supplement	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF	MDREF
Eligible educator school supply tax credit	..	..	..	..	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC	ELEDSSTCC
Canada Training credit	..	..	..	..	..	..	..	..	CTRCC_	CTRCC_	CTRCC_
Canadian Journalism Labour tax credit	..	..	..	..	..	..	..	..	CJLTCC_	CJLTCC_	CJLTCC_
Total of all COVID emergency and recovery benefits	..	..	..	..	..	..	..	..	CV19BENS_	CV19BENS_	CV19BENS_
Other refundable credits	..	..	..	..	..	..	..	..	..	OTHRFC_	OTHRFC_
Air quality improvement tax credit	..	..	..	..	..	..	..	..	..	..	AQITCEAC_
Climate action incentive payments	..	..	..	..	..	..	..	..	..	..	CAIP_
Return of fuel charge proceeds to farmers tax credit	..	..	..	..	..	..	..	..	..	..	FCHRGTCRC_
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

.. not available for a specific reference period

**Table 6**  
**Definition of MKINC, 1982 to 2022**

Description	1982 to 1985	1986 to 1987	1988 to 1998	1999 to 2009	2010 to 2018	2019 to 2022
Earnings from T4 Slips, total	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__
Total working income exempt from Tax Under the Indian Act	..	..	..	EXIND	EXIND	EXIND
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__
Self-employment, net income	SEI__ (Includes LTPI_)	SEI__ (Includes LTPI_)	SEI__	SEI__	SEI__ (Includes SEIEXIND)	SEI__ (Includes SEIEXIND)
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Dividends	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__	XDIV__
Interest and investment income	INVI__	INVI__	INVI__	INVI__	INVI__	INVI__
Limited partnership income, net amount	(Included in SEI__ or RNET_ or OI__)	(Included in SEI__ or RNET_ or OI__)	LTPI__	LTPI__	LTPI__	LTPI__
Rental income, net	RNET_ (Includes LTPI_)	RNET_ (Includes LTPI_)	RNET__	RNET__	RNET__	RNET__
Alimony or separation allowance income	(Included in OI__)	ALMI__	ALMI__	ALMI__	ALMI__	ALMI__
RRSP income for persons 65+	(Included in OI__)	(Incl. in OI__)	RRSPO	RRSPO	RRSPO	RRSPO
Other income	OI__ (includes ALMI_, T4RSP, LTPI_)	OI__ (includes ALMI_, T4RSP, LTPI_)	OI__	OI__	OI__	OI__
Scholarships fellowships bursaries amount	..	..	..	..	..	TSBAPG__
Other income exempt from tax under the Indian Act	..	..	..	..	..	SIEOIA__
= market income	=	MIRC__	=	MIRC__	=	MIRC__

.. not available for a specific reference period

**Table 7**  
**Employment insurance repayment (EICRP)**

Maximum dollars per year	Year
47,190	1989
49,920	1990
53,040	1991
55,380	1992
58,110	1993
60,840	1994
63,570	1995
48,750	1996 to 2005
48,750 (minus UCCB_ and RDSP_, if any)	2006
50,000 (minus UCCB)	2007
51,375 (minus UCCB and RDSP)	2008
52,875 (minus UCCB and RDSP)	2009
54,000 (minus UCCB and RDSP)	2010
55,250 (minus UCCB and RDSP)	2011
57,375 (minus UCCB and RDSP)	2012
59,250 (minus UCCB and RDSP)	2013
60,750 (minus UCCB and RDSP) i	2014
61,875 (minus UCCB and RDSP) i	2015
63,500 (minus UCCB and RDSP)	2016
64,125 (minus UCCB and RDSP)	2017
64,625 (minus UCCB and RDSP)	2018
66,375 (minus UCCB and RDSP)	2019
67,750 (minus UCCB and RDSP) i	2020
70,375 (minus UCCB and RDSP)	2021
75,375 (minus UCCB and RDSP)	2022

**Table 8**  
**Maximum RRSP contributions (RRSPC), and Maximum Pension Adjustments (TPAJA)**

<b>Year</b>	<b>Dollar Limit without RPP</b>	<b>Dollar Limit With RPP</b>
1982 to 1985	5,500	3,500
1986 to 1990	7,500	3,500
1991	11,500	11,500
1992 to 1993	12,500	12,500
1994	13,500	13,500
1995	14,500	14,500
1996 to 2002	13,500	13,500
2003	14,500	14,500
2004	15,500	15,500
2005	16,500	16,500
2006	18,000	18,000
2007	19,000	19,000
2008	20,000	20,000
2009	21,000	21,000
2010	22,000	22,000
2011	22,450	22,450
2012	22,970	22,970
2013	23,820	23,820
2014	24,270	24,270
2015	24,930	24,930
2016	25,370	25,370
2017	26,010	26,010
2018	26,230	26,230
2019	26,500	26,500
2020	27,230	27,230
2021	27,830	27,830
2022	29,210	29,210
2023	30,780	30,780
2024	31,560	31,560