

# Social Policy Simulation Database and Model, version 27.0

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The Social Policy Simulation Database and Model (SPSD/M), version 27.0, is now available. This version, based on 2015 data, can be used to study the effects of changes to federal and provincial tax and benefit programs on families and governments from 1997 through 2025.

The SPSP/M is a tool designed to analyze the financial interactions of governments and individuals/families in Canada. It allows estimation of the income redistributive effects or cost implications of changes in the personal taxation (including GST and other commodity taxes) and cash transfer systems. The SPSP/M assists analysts examining the potential effects of changes in taxes, earnings, demographic trends and a wide range of other factors.

Given specified assumptions, the SPSP/M allows analysts to answer "what-if" types of questions. What if there were changes to the taxes Canadians paid or transfers they received—who would gain and who would lose? Would single parent households in a particular province be better off? By how much? How much extra money would federal or provincial governments pay out or collect?

The SPSP/M includes both a database (SPSD) and a model (SPSM). The SPSP is a synthetic database that statistically represents individuals in their family context with enough information on each individual to compute taxes paid to and cash transfers received from federal and provincial governments. It is created by statistically combining data from survey and administrative sources including the Canadian Income Survey, the Survey of Household Spending, the T1 Family File, and Employment Insurance administrative data.

The SPSM is a static accounting model which processes each individual and family on the SPSP, calculates transfers and taxes (including income, payroll, and commodity taxes) using legislated or proposed programs and algorithms, and reports on the results. Documentation on both the database and model is included with the SPSP/M.

## Definitions, data sources and methods: survey number [3889](#).

The Social Policy Simulation Database and Model (SPSD/M), version 27.0, is available by Electronic File Transfer ([89F0002X](#)).

Version 26.0 was based on 2014 data and was released in January 2018. In order to provide a time series, versions 23.0 (2011 data), 24.0 (2012 data) and 25.0 (2013 data) are now available.

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