Longitudinal Administrative Data Dictionary

1982-2001

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Small Area and Administrative Data

Longitudinal Administrative Data Dictionary

1982-2001

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Table of Contents

What's new **7**

New Variables in the 1982-2001 Edition *7*

Variables Removed from the 1982-2001 Edition *7*

Changes to Variables' Name and/or Acronym in the 1982-2001 Edition *7*

Changes to Variables' Content in the 1982-2001 Edition *7*

1. Introduction **8**

2. Confidentiality **8**

3. Geography **9**

4. Dictionary Format and Contents **9**

5. LAD Register **11**

6. Programming Tips **12**

Sample LAD Program *14*

7. Index to LAD Variables **15**

8. Design of LAD Variable Acronyms **22**

9. LAD Variable Definitions **24**

10. Data Availability Matrix by Variable Name **101**

11. Data Availability Matrix by Acronym **105**

12. Variable Counts and Amounts for Individuals from 1998 to 2001 ..... **109**

13. Definition of Total Income Variables **112**

Table 1 - Components of XTIRC in 2001 ..... *114*

Table 2 - Components of MKINC, 1982-2001 ..... *115*

Table 3 - History of Components of XTIRC *116*

Table 4 - Differences Between TIRC and XTIRC, 1982-2001 ..... *118*

Part 1: Variables included in TIRC 118

Part 2: Variables to be added or removed from TIRC to create XTIRC 119

Table 5 - Definition of XTIRC, 1982-2001 ..... *120*

Table 6 - Definition of MKINC, 1982-2001 ..... *121*

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What's new

New Variables in the 1982-2001 Edition

Name	Acronym	Aggregation
Immigrant's Country of Birth	PAYSN	I
Immigrant's Country of Citizenship at Landing	PAYSC	I
Immigrant's Country of Last Permanent Residence	PAYSR	I
Immigrant's Industry Codes	ICTIE	I
Immigrant's Intended Occupation	CNP4_	I
Immigrant's Intended Place of Destination	IPRMR	I
Immigrant's Level of Education at Landing	IEDCD	I
Immigrant's Marital Status at Landing	STATM	I
Immigrant's Native Language (or Mother Tongue)	LNGMA	I
Immigrant's Official Languages Ability Indicator	LNGOF	I
Immigrant's Primary Status Vector	PREIM	I
Immigrant's Special Program Code	IPSPC	I
Immigrant's Years of Schooling at Landing	IEDAN	I
Landing Year	LNDYR	I, P
Main Principal Industry Sub-sector of Employers	NAIC1	I
Master Categorization of Immigrant Categories	CATIM	I
Principal Industry Sub-sectors of Employers, Number of	NAICC	I
Secondary Principal Industry Sub-sector of Employers	NAIC2	I
T4 slips issued to individual, Number of	T4CNT	I

Variables Removed from the 1982-2001 Edition

Name	Acronym	File Type
CMHC Identifier	CMHCC	I

Changes to Variables' Name and/or Acronym in the 1982-2001 Edition

none

Changes to Variables' Content in the 1982-2001 Edition

none

1. Introduction

The Longitudinal Administrative Databank (LAD) is a subset of the T1 Family File (T1FF). The T1FF is a yearly cross-sectional file of all taxfilers and their families. Census families are created from information provided annually to Canada Customs and 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/she appears on the T1 that year. Individuals selected for the LAD are linked across years by a unique LAD identification number (LIN__I) generated from the SIN, to create a longitudinal profile of each individual. The LAD is augmented up each year with a sample of new taxfilers so that it consists of approximately 20% of taxfilers for every year. The 20% sample has increased from 3,227,485 people in 1982 to 4,695,150 in 2001 (a 45% increase). This increase reflects increases in the Canadian population and increases in the incidence of tax filing as a result of the introduction of the Federal Sales Tax credit in 1986 and the Goods and Services Tax credit in 1989.

The LAD is organized into four levels of aggregation, namely the individual, spouse/parent, family, and child(ren) levels. The databank contains information on demographics, income, and other taxation data at the different levels of aggregation from 1982-2001, with new years of data being added as the information becomes available. Changes in tax legislation and in the design of the T1 form itself have resulted in some variables not being available for all years as well as some minor definitional changes from one year to the next.

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

2. Confidentiality

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

information on the confidentiality procedures can be obtained in the document *Confidentiality Guidelines for the LAD* available from Client Services.

3. Geography

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

4. Dictionary Format and Contents

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

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

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

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

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

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

- The **years** the variable is available on the LAD. The term 'present' denotes 2001.
- 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 Customs and Revenue Agency's definition of Total Income (**TIRC_**) and to SAADD's definition of Total Income (**XTIRC**). This information is provided for only those variables that are a component of either definition of Total Income. For additional information on the income variables see Section 13, **Definition of Total Income Variables**.

- The **acronym** used to identify each variable and the aggregation levels available.

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

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

The **Variable Counts and Amounts for Individuals – 1998 to 2001** (Section 12) outlines, for many of the variables for the individual aggregate level, the count of individuals and the dollar amounts reported. Persons included in these counts and amounts are those who have been selected into the LAD sample.

The **Definition of Total Income Variables** (Section 13) identifies and defines total income variables and highlights historical changes. Also provided are tables that outline and compare the variables that comprise Market Income (see definition on p. 71), and Canada Customs and Revenue Agency's (CCRA) and Small Area and Administrative Data Division's (SAADD) definitions of Total Income.

The tables outlined in this section are the following:

Table 1: Components of XTIRC in 2001
Table 2: Components of MKINC, 1982-2001
Table 3: History of Components of XTIRC
Table 4: Differences between TIRC and XTIRC, 1982-2001
Table 5: Definition of XTIRC, 1982-2001
Table 6: Definition of MKINC, 1982-2001

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

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

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

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 that year from the year of birth (e.g. in 1982, an individual born in 1947 would be 1982-1947=35 at the end of the 1982 calendar year).

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

FLAG_I1982-FLAG_I2001: These are character variables that identify the years in which an individual is present in the LAD files.

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

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

LNDYRI: The year in which the immigrant landed. This variable exists for all LAD selected individuals. If they are not immigrants landed between 1980 and 2000, 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). This variable is the result of a linkage to the Longitudinal Immigrant Database (IMDB).

WGT__I[♣]: This is an individual weighting variable used with all procedures invoked in the SAS programs on the LAD 10% sample. It is a noise variable used to protect confidentiality. This variable is also found in the yearly files.

WGT2_I[♣]: As the previous variable this is an individual noise variable used to protect confidentiality. This weighting variable is used with all procedures invoked by the SAS programs with the LAD 20% sample. This variable is found in the yearly files as well.

6. Programming Tips

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

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

Data access is undertaken with SAS programming language. The text box outlined on the next page contains a sample SAS program designed to access LAD data. The header part of this SAS program, which begins with the word "options," sets the defaults. This line can remain unchanged

[♣] In LAD 2% sample (for logical testing) and LAD 0.01% sample (for syntax testing), the two weighting variables WGT__I and WGT2_I have been adjusted for these sample sizes.

for most of LAD's programming requirements. The library assignments on the subsequent three lines are the locations for the input files (first two lines) and the output files, respectively. The input files are in SAS format and can therefore be accessed with a SET or MERGE statement. This sample program uses a macro to create a permanent SAS data file named 'keep' in which data from the 8 yearly LAD files (1982-1989) and the 1989 LAD register are merged. Note that the age of individuals is recalculated for each year using variable YOB_I found in the LAD register. This is done to ensure consistency across years, because the age__i&yr variable found in yearly files can be inconsistent across years in a few cases. It is recommended that programs use the variables in the register, when available, rather than the yearly files because the register information contains the most recent data. For example, the following program uses sxco_i, a variable found in the register, rather than sxco_i&yr, the variable found in the yearly LAD files. The flag_i&yr variables in the register are useful to identify individuals who have filed in a given year. In this program, only individuals who have filed every year from 1982 to 1989 are selected. One table is created from the 'keep' 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. In 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 1986, then the value for RRSPSI1986 (contributions to a spouse's RRSP) should be zero. If that individual has not filed in 1986, then the value will be missing. Thus, as a safety precaution, it is suggested that all numeric variables to be used in mathematical expressions be initialized to zero if missing, before using them.

Sample LAD Program

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

options formdlim=' ' LS=159 PS=72 missing='-' nocenter;

libname Base      '/LADdata/data1';          * base 10% sample;
libname Xtend     '/LADdata/data2';          * extended 10% sample;
libname Out       '/LADuser/xxxx/data';      * user's own directory;

/*  macro to get yearly total income (xtirci) and  */
/*  self-employment income (sei__i) from lad     */
%macro addyr(yr);
        data taxfilers;
        merge taxfilers(in=filer)
                Base.lad&yr (keep=lin__i xtirci&yr sei__i&yr)
                Xtend.lad&yr (keep=lin__i xtirci&yr sei__i&yr);
        by lin__i;

        if filer;
        age__i&yr = &yr - yob__i;
%mend addyr;


* select only 1982-1989 taxfilers with valid sex code;
data Out.filer8289 (compress=binary drop=flag_i1982-flag_i1989);
        array flag_i{*}$ flag_i1982-flag_i1989;
        merge Base.reg1989 (keep=lin__i flag_i1982-flag_i1989 yob__i sxco_i wgt2_i)
                Xtend.reg1989 (keep=lin__i flag_i1982-flag_i1989 yob__i sxco_i wgt2_i);
        by lin__i;
        if sxco_i ne ' ';

        do i = 1 to dim(flag_i);
                if flag_i{i}='1';
        end;

* adding each year of information from LAD datasets;
%addyr(1982); %addyr(1983); %addyr(1984); %addyr(1985);
%addyr(1986); %addyr(1987); %addyr(1988); %addyr(1989);

proc freq data= Out.filer8289;
        table sxco_i*age__i1982;
        weight wgt2_i;
        title "single year of age in 1982 of continuous taxfilers";
```

7. Index to LAD Variables

A

Abatement (see Quebec Abatement) 88
After Tax Total Income (see Income After Tax, Total (SAADD Definition) 63
Age 24, 30, 41, 43, 63, 64, 76, 77, 79, 80, 83, 95, 99
Alimony or Separation Allowance Income 25
Alimony or Support Deductions (Paid) 25
Alimony or Support Income 25
Alimony or Support Income Income 25

B

British Columbia Family Allowance (see Family Allowance, British Columbia) 44, 46
Business Income, Gross 26
Business Income, Net 26, 63, 64

C

Capital Gains
  Exemption, Calculated 27
Capital Gains/Losses
  Net 28
  Net Taxable 27
Charitable Donations (See Donations) 35
Child Care Expense Deduction 28
Child Tax Benefit 28, 29, 42, 64, 99
Child Tax Credit 28, 29, 64, 78
Children, Ages of the Seven Youngest. 30
Children, Total Number in Family 30
Commission Income from T4 Slips 30
Commission Income, Gross 31
Commission Income, Net 31, 63, 64
CPP/QPP Benefits 32, 33, 99
CPP/QPP Contributions Payable from Self-employment 32
CPP/QPP Contributions through Employment 32
CPP/QPP Disability Benefits Included in Income 33
Credit for Interest Paid on a Student Loan 33

D

Death, Year of 34
Destination
  Immigrant's Intended Place of 56
Disability Amount for a Dependent Other than Spouse 34
Disability Amount for Self 34
Dividends 34, 63, 64, 71
Donations 35

E

Earnings from T4 Slips, Total (see Employment Income from T4 Slips, Total) 40, 63, 64, 71
Education
  Immigrant's Level of Education at Landing 58
  Immigrant's Years of Schooling at Landing 62
Educational Deduction 38
  Education Amount & Tuition Fees Transferred from a Child 38
  For Full-time Student 38

For Part-time Student 39
Tuition and Education Transferred by Spouse 99
Tuition Fees for Self 100
Employment Income from T4 Slips, Total 40
Employment Income, Other 63, 64, 80
Employment Insurance Benefits 40, 63, 64, 95, 99
Employment Insurance Premiums from T4 Slips 40
Employment Insurance Repayment 40, 41, 43, 79
Expenses, Other Allowable 42, 63, 64

F

Family Allowance Received 42, 63
Family Allowance Repayment Calculated 41, 43, 79
Family Allowance, British Columbia 44, 46
Family Allowance, Quebec 42, 43
Family Flag 46
Family Flag for Same Sex Couple 47
Family Identification Number 47
Family Type 46, 47
Farming Income, Gross 48
Farming Income, Net 49, 63, 64
Federal Supplements, Net (see Net Federal Supplements) 63, 64, 75, 79, 95, 99
Federal Tax (see Tax, Net Federal Calculated) 97
Fishing Income, Gross 49
Fishing Income, Net 50, 63, 64
Forward Sortation Area (see Postal Code) 85

G

Gender (see Sex of Individual) 94
GST and FST Credits 50, 99
GST Rebate for Employees and Self-employed 51
GST Rebate for Self-employed 51, 99

H

Home Relocation Loan Deduction, Employee 51

I

Immigrant/Emigrant Code 51
Immigrant's Country of Birth 52
Immigrant's Country of Citizenship at Landing 52
Immigrant's Country of Last Permanent Residence 54
Immigrant's Industry Code 55
Immigrant's Intended Occupation 56
Immigrant's Intended Place of Destination 56
Immigrant's Level of Education at Landing 58
Immigrant's Marital Status at Landing 59
Immigrant's Native Language (or Mother Tongue) 59
Immigrant's Official Languages Ability Indicator 61
Immigrant's Primary Status Vector 61
Immigrant's Special Program Code 62
Immigrant's Years of Schooling at Landing 62
Immigrants
Country of Birth 52
Country of Citizenship at Landing 52
Country of Last Permanent Residence 54
Industry Code 55

Intended Occupation 56
Intended Place of Destination 56
Landing Year 68
Level of Education at Landing 58
Marital Status at Landing 59
Master Categorization 71
Native Language (or Mother Tongue) 59
Official Languages Ability Indicator 61
Primary Status Vector 61
Special Program Code 62
Years of Schooling at Landing 62
Income
Alimony or Separation Allowance Income 25
Alimony or Support Income 25
British Columbia Family Allowance (see Family Allowance, British Columbia) 44, 46
Business Income, Gross 26
Business Income, Net 26, 63, 64
Child Tax Benefit 28, 29, 42, 64, 99
Child Tax Credit 28, 29, 64, 78
Commission Income from T4 Slips 30
Commission Income, Gross 31
Commission Income, Net 31, 63, 64
CPP/QPP Benefits 32, 33, 99
CPP/QPP Disability Benefits Included in Income 33
Disability Amount for a Dependent Other than Spouse 34
Disability Amount for Self 34
Dividends 34, 63, 64, 71
Employment Income, Other 63, 64, 80
Family Allowance Received 42, 63
Family Allowance, British Columbia 44, 46
Family Allowance, Quebec 42, 43
Farming Income, Gross 48
Farming Income, Net 49, 63, 64
Federal Supplements, Net (see Net Federal Supplements) 63, 64, 75, 79, 95, 99
Fishing Income, Gross 49
Fishing Income, Net 50, 63, 64
GST and FST Credits 50, 99
GST Rebate for Employees and Self-employed 51
GST Rebate for Self-employed 51, 99
Income After Tax, Total (SAADD definition) 63
Income Before Tax, Total (CCRA definition) 63
Income Before Tax, Total (SAADD definition) 64
Indian Exempt Employment Income 64, 66, 71
Interest and Investment Income 67
Limited Partnership Income, Net 63, 64, 68, 71
Market Income 71
Net Federal Supplements 63, 64, 75, 78, 79, 95, 99
Net Income 40, 41, 63, 64, 71, 75, 95
Net Self-employment Income (see Self-employment, Net Income) 71, 94
Non-taxable Income 78, 95, 99, 101
Old Age Security Pension 41, 43, 63, 64, 79, 80, 83, 95, 99
Other Employment Income 63, 64, 80
Other Income 25, 63, 64, 80
Pension and Superannuation Income 63, 64, 71, 83
Professional Income, Gross 86
Professional Income, Net 63, 64, 86

Provincial Refundable Tax Credit 80, 87, 99
Quebec Family Allowance (see Family Allowance, Quebec) 42, 43
Registered Retirement Savings Plan Income (see RRSP Income) 63, 64, 71
Rental Income, Gross 63, 64, 71, 89
Rental Income, Net 63, 64, 71, 89
RRSP Income 91
Self-employment, Net Income 71, 94
Separation Allowance Income 25
Social Assistance Income 78, 95, 99
Taxable Income 78, 95, 97, 99, 101
Transfer Payment Income 99
Income After Tax, Total (SAADD definition) 63
Income Before Tax, Total (CCRA definition) 63
Income Before Tax, Total (SAADD definition) 64
Indian Exempt Employment Income 64, 66, 71
Individual, Description of 67
Industry
Immigrant's Industry Code 55
Main Principal Industry Sub-Sector of Employers 70
Principal Industry Sub-Sectors of Employers, Number of 85
Secondary Principal Industry Sub-Sector of Employers 93
Interest and Investment Income 63, 64, 67, 71

L

LAD Identification Number 8, 11, 12, 68
Landing
Immigrant's Country of Citizenship at Landing 52
Immigrant's Country of Last Permanent Residence 54
Immigrant's Intended Occupation 56
Immigrant's Intended Place of Destination 56
Immigrant's Level of Education at Landing 58
Immigrant's Marital Status at Landing 59
Immigrant's Special Program Code 62
Immigrant's Years of Schooling at Landing 62
Landing Year 68
Language
Immigrant's Native Language (or Mother Tongue) 59
Immigrant's Official Languages Ability Indicator 61
Language, English or French 68
Limited Partnership Income, Net 63, 64, 68, 71
Low Income Status
Low Income Status (CCRA Total Income Before Tax) 69
Low Income Status (SAADD Total Income After Tax) 69
Low Income Status (SAADD Total Income Before Tax) 69

M

Main Principal Industry Sub-Sector of Employers 70
Marital Status 46, 70
Immigrant's Marital Status at Landing 59
Market Income 71
Medical Expenses Calculated 74, 76, 77
Mother Tongue, Immigrant's Native Language or 59
Moving Expenses Deduction 74

N

NAICS

Main Principal Industry Sub-Sector of Employers 70
Principal Industry Sub-Sectors of Employers, Number of 85
Secondary Principal Industry Sub-Sector of Employers 93
Net Federal Supplements 63, 64, 75, 78, 79, 95, 99
Net Income 40, 41, 63, 64, 71, 75, 95
Non-refundable Credit Calculated 76, 77
Non-taxable Income 76, 78, 95, 99, 101
Number of Members with a Social Insurance Number 78
Nunavut Family Postal Code, Flag 85

O

Occupation
Immigrant's Intended Occupation 56
Old Age Security Pension 41, 43, 63, 64, 79, 80, 83, 95, 99
Old Age Security Pension Repayment Calculated 41, 43, 63, 64, 79, 80, 83, 95, 99
Other Employment Income 63, 64, 80
Other Income 25, 63, 64, 80

P

Pension
Old Age Security Pension 41, 43, 63, 64, 79, 80, 83, 95, 99
Old Age Security Pension Repayment Calculated 41, 43, 79
Pension Adjustment 82
Pension and Superannuation Income 63, 64, 71, 83
Pension Income Deduction 83
Registered Pension Plan Contributions 89
Registered Retirement Savings Plan Income (see RRSP Income) 63, 64, 71
RRSP Contributions 90
RRSP Spousal Contributions 92
Saskatchewan Pension Plan Contributions 93
Pension Adjustment 82
Pension and Superannuation Income 63, 64, 71, 83
Pension Income Deduction 83
Political Contributions
Political Contribution Tax Credit, Provincial 84
Political Contributions, Gross Federal 83
Political Contributions, Provincial 84
Postal Code 85
Principal Industry Sub-Sectors of Employers, Number of 85
Professional Income, Gross 86
Professional Income, Net 63, 64, 86
Province of Residence 87
Province of Taxation (see Taxation Province) 97
Provincial Refundable Tax Credit 80, 87, 99
Provincial Senior's Benefit 88
Provincial Tax (see Tax, Net Provincial Calculated) 97

Q

Quebec Abatement 88
Quebec Family Allowance (see Family Allowance, Quebec) 42, 43

R

Registered Pension Plan Contributions 89
Relocation, Employee Home Relocation Loan Deduction 51
Rental Income, Gross 63, 64, 71, 89
Rental Income, Net 63, 64, 71, 89

Residence, Province of (See Province of Residence) 87
RRSP
RRSP Contributions 90
RRSP Deduction Limit
Current Year 90
Next Year 91
RRSP Income 91, 92
RRSP Income for Persons Aged 65 and Over 92
RRSP Spousal Contributions 92
RRSP Contributions 82
RRSP Income for Persons Aged 65 and Over 64

S

Saskatchewan Pension Plan Contributions 93
Secondary Principal Industry Sub-Sector of Employers 93
Self-employment Income
Business Income, Gross 26
Business Income, Net 26, 63, 64
Commission Income, Gross 31
Commission Income, Net 31, 63, 64
Farming Income, Gross 48
Farming Income, Net 49, 63, 64
Fishing Income, Gross 49
Fishing Income, Net 50, 63, 64
Professional Income, Gross 86
Professional Income, Net 63, 64, 86
Self-employment, Net Income 71, 94
Self-employment Income Flag 94
Self-employment, Net Income 71, 94
Sex of Individual 94
Social Assistance Income 78, 95, 99
Social Benefits Repayment 41, 43, 75, 79, 95
Social Insurance Number
Change Code 95
LAD Identification Number 68
Number of Members with a SIN 78
Standard Industrial Classification Code 96
Support Deductions 25
Support Income 25

T

T4 Slips Issued to Individual, Number of 96
Tax, Net Federal Calculated 97
Tax, Net Provincial Calculated 97
Taxable Income 78, 95, 97, 101
Taxation Province 97
Total Earnings from T4 Slips (see Employment Income from T4 Slips, Total) 71
Total Income After Tax (see Income After Tax, Total (SAADD definition)) 63
Total Income Before Tax (see Income Before Tax, Total (CCRA definition)) 63
Total Income Before Tax (see Income Before Tax, Total (SAADD definition)) 64
Transfer Payment Income 99
Transfer Payments
British Columbia Family Allowance (see Family Allowance, British Columbia) 44, 46
Child Tax Benefit 28, 29, 42, 64, 99
Child Tax Credit 28, 29, 64, 78
CPP/QPP Benefits 32, 33, 99

CPP/QPP Disability Benefits Included in Income 33
Employment Insurance Benefits 40, 63, 64, 95, 99
Family Allowance Received 42, 63
Family Allowance, British Columbia 44, 46
Family Allowance, Quebec 42, 43, 99
Federal Sales Tax Credit (see GST and FST Credits) 50, 99
Federal Supplements, Net (see Net Federal Supplements) 63, 64, 75, 79, 95, 99
GST and FST Credits 50, 99
GST Rebate for Employees and Self-employed 51
GST Rebate for Self-employed 51, 99
Net Federal Supplements 63, 64, 75, 78, 79, 95, 99
Old Age Security Pension 41, 43, 63, 64, 79, 80, 83, 95, 99
Pension and Superannuation Income 63, 64, 71, 83
Quebec Family Allowance (see Family Allowance, Quebec) 42, 43, 99
Social Assistance Income 78, 95, 99
Transfer Payment Income 99
Workers' Compensation Payments 63, 64, 78, 99, 101
Tuition and Education Transferred by Spouse 99
Tuition Fees for Self 100

U

Unemployment Insurance Benefits (see Employment Insurance Benefits) 40
Unemployment Insurance Premiums (see Employment Insurance Premiums from T4 Slips) 40
Unemployment Insurance Repayment (See Employment Insurance Repayment) 41
Union, Professional and Other Dues 100

W

Workers' Compensation Payments 63, 64, 78, 99, 101

Y

Year SIN Changed 12, 68, 95

8. 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), aggregate level (one character), and calendar year (four characters), e.g. XTIRCI1995. The five-character variable name is the principal component of the acronym. It identifies the type of information provided by the variable. The one-character aggregate level provides information on which individuals in the census family are included in the aggregation. There are four possibilities, namely 'I', 'P', 'F', and 'K' representing individual, parents, family and children (kids) respectively. The family types outlined in these aggregate levels refer to the status at the end of the tax year. Following are details about each of these aggregate levels:

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

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

[1] Taxfilers selected into the sample can include adults, children and the deceased.

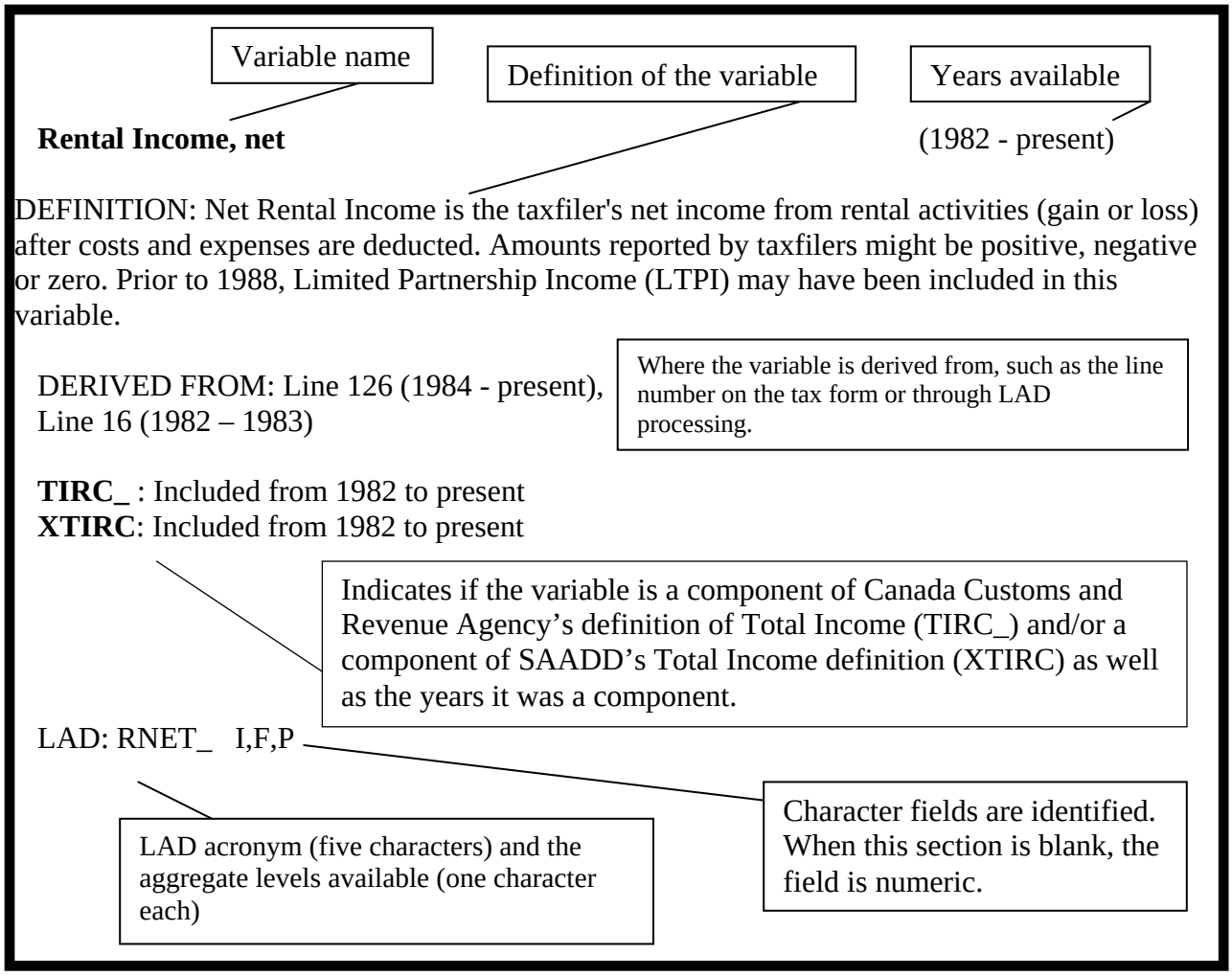
[2] If an individual who is a non-family person as of December 31st of the year had a spouse who died during the year, the parent aggregate level may contain information for both the individual and his/her spouse.

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

The four-character calendar year identifies the year to which the variable is associated. The LAD data are stored in separate files for each calendar year; therefore all variables in a particular year file will have the same four-character calendar year. 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[3]) which does have the year extension as part of the acronym name). In the register, the exceptions are LIN__I, SXCO_I, YOB__I, YOD__I, LNDYRI and YOSC_I, which are the individual's LIN, sex, year of birth, year of death, landing year and year of most recent SIN change, respectively.

[3] The variable LIN__Pyyyy is generated from the SIN of the person with whom the filer was matched in that year. It is not necessarily the spousal SIN listed by the individual on the personal part of his/her T1 Tax Form.

9. LAD Variable Definitions



Age (1982 - present)

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

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

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

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

LAD: AGE__ I, P, K

Alimony or Support Deductions (Paid) (1986 - present)

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

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

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

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

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

DERIVED FROM: Line 220 (1986 - present)

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

Alimony or Support Income (1986 - present)

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

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

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

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

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

DERIVED FROM: Line 128 (1986 - present)

TIRC_ : From 1982 to 1985, this income was included with Other Income (OI___). Starting in 1986, a unique variable (ALMI_) was available
XTIRC: Same as TIRC

LAD: ALMI_ I, F, P

Business Income, Gross (1982 - present)

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

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

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

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

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

Business Income, Net (1982 - present)

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

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are

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

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

LAD: BNET_ I, F, P (formerly SNBUS from 1982 - 1995, retroactively changed to BNET_ in 1996

Capital Gains Exemption, Calculated (1986 - present)

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

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

DERIVED FROM: Line 254 (1986 - present)

LAD: GGEX_ I, F, P

Capital Gains/Losses, Net Taxable (1982 – present)

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

- 50%, 2001;
- 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 any unused part of their $100,000 capital gain exemption.

For the year 2000, taxfilers include in their income 75% of capital gains realized before February 28, 66.67% of gains realized from February 28 to October 17 and 50% after this date. The cumulative capital gains deduction limit is $250,000.
To get the actual net capital gains/losses, divide CLKGL by 0.50 from 1982 to 1987, by 0.66 in 1988 and 1989, by 0.75 from 1990 to 1999. For 2000 to present, this variable has been calculated for you (CLKGX).

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

TIRC_: Included from 1982 to present.
XTIRC: Not present.

LAD: CLKGL I, F, P

Capital Gains or Losses, Net (2000 - present)

DEFINITION: These are the net capital gains or losses before multiplying by a conversion factor to get the Net Taxable Capital Gains or Losses.

DERIVED FROM: T1FF processing, on Schedule 3 Line 9 (2000), Line 197 (2001)

LAD: CLKGX I, F, P

Child Care Expense Deduction (1982 - present)

DEFINITION: Child Care Expenses can be claimed if the taxfiler paid for child care services for an eligible child which enabled him/her (or a supporting individual) to either earn income, take an occupational training course for which a training allowance under the National Training Act was received, or carry on research or similar work for which a grant was received. Since 2000, a taxfiler can deduct expenses of up to $10,000 for an eligible child (some disability criteria apply).

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

LAD: CCEXD I, F, P

Child Tax Benefit (1993 - present)

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

DERIVED FROM: Child Tax Benefit (CTB) file

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

LAD: CTBI_ I, F, P

Child Tax Credit (1982 - 1992)

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

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

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

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

TIRC_ : Not present
XTIRC: Included from 1982 to 1992. Child Tax Credit was replaced by the Child Tax Benefit Program (CTBI_) in 1993

LAD: CTC__ I, F, P

Children, Ages of the Seven Youngest (1982 - present)

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

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

DERIVED FROM: T1FF Processing

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

Children, Total Number in Family (1982 - present)

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

DERIVED FROM: T1FF Processing

LAD: TNKID I

Commission Income from T4 Slips (1982 - present)

DEFINITION: This is the total income received by a taxfiler from employment commissions in the year. Commission income is directly related to the level of sales for a given company or individual. This amount is included in Total Employment Income from T4 Slips (T4E__).

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

LAD: CMIT4 I, F, P

Commission Income, Gross (1982 - present)

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

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

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

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

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

Commission Income, Net (1982 - present)

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

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

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

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

CPP/QPP Benefits (1982 - present)

DEFINITION: This is the income received from the Canada Pension Plan or Quebec Pension Plan. Both CPP and QPP provide retirement, disability and survivors' pensions, certain children's benefits, and death benefits. The CPP and QPP are parallel pension programs with similar payment and benefits structures. The Canada Pension Plan (CPP) operates in all provinces and territories in Canada except Quebec. Quebec established a comparable provincial plan, the Quebec Pension Plan (QPP). Since 1989, the Quebec Pension Plan is included in this field.

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: CQPP_ I, F, P

CPP/QPP Contributions Payable from Self-employment (1982 - present)

DEFINITION: The Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) are compulsory contributory social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most employed and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on their earnings. When employed, the employer contributes half the CPP and QPP by matching the employee's contributions. When self-employed, the individual contributes both halves of CPP and QPP. However, if the taxfiler has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP.

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

LAD: CLCPP I, F, P

CPP/QPP Contributions through Employment (1982 - present)

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

taxfiler contributes half. If the taxfiler has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP.

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

LAD: CQPPD I, F, P

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

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

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

DERIVED FROM: Line 152 (1992 - present)

LAD: DSBCQ I, F, P

Credit for Interest Paid on a Student Loan (1999 - present)

DEFINITION: The amount of the credit for interest paid on a student loan beginning in 1998 as calculated by CCRA. There is a five-year optional carryforward that is available, to the extent that the taxfiler cannot (because of insufficient tax to utilize the credit) or chooses not to claim interest paid in the current year. The taxfiler can claim the carryforward amount in any of the five subsequent years. The taxfiler cannot carry forward amounts paid in 1997 or earlier. This 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 need not have to be paid by the student; the student can claim the credit if the interest was paid by the student or anyone related to the student. Also to be eligible for the credit, the interest must be on a loan made under the *Canada Student Loans Act*.

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

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

DERIVED FROM: Line 319 (1999 - present)

LAD: LOANC I, F, P

Death, Year of (1982 – present)

DEFINITION: This is the year the taxfiler died. Please note that the 1984 data are unreliable.
DERIVED FROM: Personal Information Section, T1 tax form (1982 - present)

LAD: YOD__ I, P

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

DEFINITION: The taxfiler may claim the unused portion of the disability amount for a dependent who resides in Canada, if he/she claimed either an "Amount for Dependent Children" (Line 231, 1986 - 1987; Line 304, 1988 - present), or the "Equivalent-to-Married Amount" (Line 230, 1986 - 1987; Line 305, 1988 - present), for that dependent. Starting with the 2000 tax year, the claim also applies if the dependant was your or your spouse's sister, brother, aunt, niece or nephew.

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

LAD: DISDO I, F, P

Disability Amount for Self (1983 – present)

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

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

LAD: DISDN I, F, P

Dividends (1982 – present)

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

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

XDIV_ = DIVTX * gross-down factor

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

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

DERIVED FROM: T1FF processing: XDIV_ = DIVTX * gross down factor, where DIVTX is line 120 (1984 – present), Line 14 (1982 - 1983)

TIRC_: DIVTX Included from 1982 to present, as the taxable amount (i.e.: grossed-up)
XTIRC: XDIV_ Included from 1982 to present as the amount of dividends received (i.e.: grossed back down)

LAD: XDIV_ I, F, P

Donations (1983 – present)

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

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

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

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

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

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

The following summarizes the method of reporting donations:

From 1983 to 1987 :
Donations were a deduction from net income and the taxfiler could claim the entire amount of charitable donations that were the lower of:

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

2) 20% of his/her net income in the current tax year.

From 1983 to 1995:
A taxfiler receiving income from U.S.A. sources may claim donations made to U.S.A. charitable organisations. This claim was restricted to 20% of U.S.A. income.

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

From 1988 to 1993:
A portion of donations could be claimed as a tax credit. (The Donations variable outlines total donations claimed and not the tax credit portion.) The tax credit available was 17% on the first $250 donated and 29% on donations in excess of $250. As in previous years, there are limits on the amount of donations that can be claimed.

From 1988 to 1995:
A taxfiler could claim the entire amount of charitable donations that were the lower of:

1) the total donations made in the tax year plus any donations not previously claimed (up to 5 years), or

2) 20% of his/her net income in the current tax year.

From 1994 to present:
A portion of donations could be claimed as a tax credit. (The Donations variable outlines total donations claimed and not the tax credit portion.) A tax credit of 17% is available on the first $200 donated and 29% on donations in excess of $200. As in previous years, there are limits on the amount of donations that can be claimed. In year 2001, the inclusion rate on the first $200 changes to 16%.

From 1995 to present:
A taxfiler can claim donations made by his/her spouse if not previously claimed.

For 1996:
As outlined above, a portion of donations could be claimed as a tax credit. A taxfiler could claim the entire amount of charitable donations that were the lower of the following 2 items:

1) the total donations made in the tax year plus any donations not previously claimed (up to 5 years), or

2) 50% of his/her net income (line 236) plus 50% of the taxable capital gains included in his/her income from capital property donated in 1996, minus any capital gains deduction claimed in 1996 on that property (line 339). For the year a person dies and the preceding year, the limit is 100% of the person's net income.

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

From 1997:
A taxfiler could claim the entire amount of charitable donations that were the lower of the following 2 items:

1) The total donations made in the tax year, plus any donations not previously claimed (up to 5 years), plus unclaimed gifts to the Crown made in the year or the five preceding years, or

2) 75% of his/her net income for the year, plus 25% of taxable capital gains included in his/her income from capital property donated in 1997, plus income from the recapture of any capital cost allowance arising on gifts of capital property, minus any capital gains deduction claimed in 1997, to the extent it relates to a gift referred to above. For the years a person dies or for the preceding year, the limit is 100% of the person's income.

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

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

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

If after July 31, 1997, the taxfiler makes a gift of a non-qualifying security such as shares of a corporation that a taxfiler controls, obligations or any other security issued by the taxfiler (other than shares, obligations, other securities listed on a prescribed stock exchange and deposits with financial institutions), the taxfiler may not be able to claim a credit for the donation that is subject to special rules.

From 1998
No major changes.

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

LAD: TOTDN I, F, P

Education Amount & Tuition Fees Transferred from a Child

(2000 - present)

DEFINITION: A student who does not need 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 an unused part. That part can be carried forward for the student's use in another year but may no longer be transferred.

DERIVED FROM: Line 324 (2000 - present)

LAD: EDUDT I, F, P

Educational Deduction for Full-time Student (1983 – present)

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

credit. Prior to that time, it was a deduction from income.

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

- 1983 - 1987 $50 per month
- 1988 - 1991 $60 per month
- 1992 - 1995 $80 per month
- 1996 $100 per month
- 1997 $150 per month
- 1998 - 2000 $200 per month
- 2001 $400 per month

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 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 starting in 1999.

DERIVED FROM: Line 322 from Schedule 11 (1997 – present), Line 322 (1988 – 1996), Line 247 (1984 - 1987), Line 54 (1983)

LAD: EDUDN I, F, P, K

Educational Deduction for Part-time Student (1999 – present)

DEFINITION: The amount of education deduction the taxfiler is allowed to claim while a part time student as calculated by CCRA. The taxfiler must enter on this line the number of months he or she was a part time student as stated on the T2202 form. The maximum number of months a taxfiler can claim is 12. From 1998 to 2000, the education amount the taxfiler could claim monthly was $60. Therefore the maximum amount for this line is $720 (12 months x $60). For 2001, these amounts became respectively $120 and $1,440. This deduction started being available in 1998, but we only include this variable in the LAD since 1999.

DERIVED FROM: Line 321 from Schedule 11 (1999 – present)

LAD: EDUPT I, F, P, K

Employment Income from T4 Slips, Total (1982 – present)

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

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: T4E__ I, F, P, K

Employment Insurance Benefits (1982 - present)

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

Note that prior to 1996 these benefits were referred to as Unemployment Insurance Benefits.
DERIVED FROM: Line 119 (1984 – present), Line 13 (1982 - 1983)

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: EINS_ I, F, P, K (formerly UIC__ from 1982 - 1995, retroactively changed to EINS_ in 1996)

Employment Insurance Premiums from T4 Slips (1982 - present)

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

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

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

LAD: T4EIC I, F, P

Employment Insurance Repayment (1982 - present)

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

- $47,190 in 1989
- $49,920 in 1990
- $53,040 in 1991
- $55,380 in 1992
- $58,110 in 1993
- $60,840 in 1994
- $63,570 in 1995
- $48,750 from 1996 to present

then the taxfiler must pay back part of these benefits. Since 1999 any Employment Insurance benefits paid under maternity or parental leave situations are not deemed to require repayment.

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

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

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

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

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

Expenses, Other Allowable (1982 - present)

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

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

TIRC_ : Formerly a component of Canada Customs and Revenue Agency's definition of total income (as a negative amount) from 1982 to 1987. Beginning in 1988, this was no longer a component of income and is now reported on Line 229 as a deduction.
XTIRC: Not present.

LAD: ALEXP I, F, P

Family Allowance Received (1982 - 1992)

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

A dependent child was defined as a child with no taxable income of his/her own until 1988. Beginning in 1988, this stipulation was dropped. This occurred because Canada Customs and 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.

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

In 1993, the Child Tax Benefit Program replaced the federal Family Allowance Program. Residents of Quebec continued to receive provincial payments. In 1994, a variable was added to the LAD containing the estimated Family Allowance benefits received by Quebec residents (FAQUE). The benefits are estimated since they are not available from the T1 form. To

summarize, Quebec provincial Family Allowance payments are covered by LAD from 1982 to 1986 (in the Family Allowance variable, FA___) and from 1994 to 1996 (in the Quebec Family Allowance variable, FAQUE). Quebec Family Allowance information is not available from 1987 to 1993, and therefore there is some inconsistency in XTIRC.

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

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

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

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

XTIRC: Included from 1982 to 1992 inclusively. Family Allowance was replaced by the Child Tax Benefit in 1993. Provincial family allowance has been included in XTIRC as following : Quebec (from 1982 to 1986 in FA_ and 1994 to present in FABEN), British Columbia (from 1996 in FABEN), New Brunswick (from 1997 in FABEN) and Alberta (from 1997 in FABEN), Nova Scotia (from 1998 in FABEN), Ontario (from 1998 in FABEN), Saskatchewan (from 1998 in FABEN) and Northwest Territories (from 1998 in FABEN).

LAD: FA___ I, F, P

Family Allowance Repayment, Calculated (1989 - 1992)

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

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

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

LAD: RFACL I, F, P

Family Allowance, Quebec (1994 – 1996)

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

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

DERIVED FROM: T1FF processing

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

LAD: FAQUE I, F, P

Family Benefits (1982 - 1992 and 1994 to present)

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

1982 – 1992

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

A dependent child was defined as a child with no taxable income of his/her own until 1988. Beginning in 1988, this stipulation was dropped. This occurred because Canada Customs and 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.

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

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

1994 – present
Quebec Family Allowance (FAQUE) is included in FABEN. These benefits are estimated since they are not available from the T1 form.

1996 – present
Family Benefits for British Columbia (FABC) is included in. These benefits consist of the British Columbia Family Bonus. These benefits are estimated since they are not available from the T1 form.

1997 – present
Family benefits for Alberta and New Brunswick are included in this variable. The Alberta family benefits consist of the Alberta Family Employment Tax Credit. The New Brunswick family benefits consist of the New Brunswick Child Tax Benefit and the Working Income Supplement. These benefits are estimated since they are not available from the T1 form.

1998 – 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 – 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 – present), Line 118 (1984 – 1992), Line 12 (1982 – 1983)

TIRC_: 1982 - 1986; Provincial Family Allowance for Quebec, Taxable.
1982 - 1992; Federal Family Allowance for all provinces, Taxable.

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

LAD: FABEN I, F, P

Family Benefits, British Columbia (1996 only)

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

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

DERIVED FROM: T1FF Processing

TIRC_: Not present
XTIRC: Included in 1996, See FABEN.

LAD: FABC_ I, F, P

Family Flag (1982 - present)

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

‘0’ =Unmatched filer
‘1’ =Married couple
‘2’ =Declared married, filers living at the same address
‘3’ =Widowed/deceased, one of the spouses is deceased
‘4’ =Married couple, neither person lists a spousal SIN, filers matched by address
‘5’ =Formerly married

'6' =Tax-filing child.
'7' =Non-filing spouse, imputed record
'8' =Non-filing child, imputed record
'9' =Common-law couple with at least one spouse reporting
'10'=Deceased/deceased couple, deceased filer matched with deceased filer
'11'=Deceased/couple, deceased filer matched with a spouse who has remarried.

DERIVED FROM: T1FF processing

LAD: FFLAG I character

Family Flag for Same Sex Couple (2000 - present)

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

DERIVED FROM: T1FF processing

LAD: SSFLG I character

Family Identification Number (1982 - present)

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

DERIVED FROM: T1FF processing

LAD: FIN__ I

Family Type (1982 - present)

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

1* = Husband-wife family: each spouse files a return.
-1* = Husband-wife family: 2 living spouse filers and a deceased filer.

There are at least three filers - husband, wife, and a deceased spouse of either the husband or wife, and any filing children.

2 * = Husband-wife family: one spouse files a return.
From the information provided on the filer's tax return, the other spouse is imputed.

-2 * = Husband-wife family: one living spouse filer and a deceased filer.
There are at least two filers - either the husband or wife and the deceased spouse of the husband or wife, and any filing children.

3* = Lone-parent family: The lone parent files a return.

-3* = Lone-parent family: 1 living filer and a deceased filer.
There are at least two filers - the lone parent and the deceased spouse of this parent, and any filing children.

4 = Non-family person: The non-family person files a return.

-4 = Non-family person: 1 living filer and a deceased filer.
There are two filers – the non-family person and the deceased spouse of this person.

5* = Common law family. Each common-law partner files a return.

-5* = Common-law family: 2 living filers and a deceased filer.
There are at least three filers - 2 living common-law partners and a deceased partner of one of the living filers and any filing children.

-6 = Non-family person: imputed spouse of a deceased taxfiler.
The spouse (husband, wife or common-law partner) of the deceased taxfiler is imputed from information on the deceased filer's tax return. This imputed spouse is the non-family person.

-7 = Non-family person: 1 deceased filer.
There is one filer - the deceased, with no evidence of a surviving spouse.

8* = Common-law family: 1 filer. Available since 1992.
From the information provided on the filer's tax return, the other common-law partner is imputed.

-9 = Husband-wife family: 2 deceased filers.
There are 2 filers - the deceased husband and the deceased wife.

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

DERIVED FROM: T1FF Processing

LAD: FCMP_ I

Farming Income, Gross (1982 - present)

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

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are

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

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

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

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

Farming Income, Net (1982 - present)

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

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

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

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

Fishing Income, Gross (1982 - present)

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

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year

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

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

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

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

Fishing Income, Net (1982 - present)

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

DERIVED FROM: Line 143 (1984 to present), Line 23 (1982 - 1983)
TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

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

GST and FST Credits (1986 - present)

DEFINITION: This represents the Federal Sales Tax (FST) Credit and/or Goods and Services Tax (GST) Credit that the taxfiler received. In 1990, the Goods and Services Tax Credit and Federal Sales Tax Credit overlapped. In 1991, the Federal Sales Tax Credit was completely replaced by the Goods and Services Tax (GST) Credit. The Goods and Services Tax was enacted in 1990 as part of the tax imposed on virtually all personal expenditures beginning

January 1, 1991. The GST Credit is intended to offset the cost of tax for lower income individuals and families. The GST Credit replaced the FST Credit on the 1991 return. Taxfilers could apply for the GST credit on the 1989 and 1990 returns. However, the eligible taxfiler did not receive the first GST Credit payment, which is paid tri-annually, until December 1990.

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

TIRC_ : Not present
XTIRC: Included from 1986 to present. From 1986 to 1990, it was called the Federal Sales Tax Credit and was replaced by the GST Credit in 1990. In the LAD, the same variable (GHSTC) contains the sum of the FST Credit (1986 – 1990) paid to the filer and the GST Credit (1990 – present)

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

GST Rebate for Employees and Self-employed (1991- present)

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

DERIVED FROM: Line 457 (1991 - present)

LAD: GSTRS I, F, P

Home Relocation Loan Deduction, Employee (1986 - present)

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

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

DERIVED FROM: Line 248 (1986 to present)

LAD: HRLDN I, F, P

Immigrant/Emigrant Code (1982 - present)

DEFINITION: The Immigrant/Emigrant Code describes the migratory status of the taxfiler during the taxation year, with respect to movement in and out of Canada. It indicates those taxfilers who move to Canada within the tax year and those who leave Canada within the tax year. These movements bear no relation to formal immigration status; they are only recorded to apply taxation laws (proration 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 – present)

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

Immigrant’s Country of Birth

DEFINITION: The code for the country of birth. Note: The country of birth should be accurately identified even though that country may no longer exist or be recognised as a nation state. See the listing under the Immigrant’s Country of Citizenship at Landing (PAYSC) variable for the country codes associated with this variable.

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable FCOB

LAD: PAYSN I character

Immigrant’s Country of Citizenship at Landing

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

‘ ’	Unknown
000	Unknown
001	United Kingdom and Colonies
002	England
003	British Citizen
004	British Overseas Citizen
005	British Dependent Territories Citizen
006	Northern Ireland
007	Scotland
008	Wales
009	Channel Islands
010	British National Overseas
011	Austria
012	Belgium
013	Luxembourg
014	Czechoslovakia
015	Czech Republic
016	Slovak Republic
017	Denmark
018	Estonia
019	Latvia
020	Lithuania
021	Finland
022	France
024	Germany, Federal Republic of
025	Greece
026	Hungary
027	Ireland, Republic of
028	Italy
030	Malta
031	Netherlands, the
032	Norway
033	Poland
034	Portugal
035	Azores
036	Madeira
037	Spain
039	Canary Islands
040	Sweden
041	Switzerland
042	Union of Soviet Socialist Republics
043	Croatia
044	Yugoslavia
045	Turkey
046	German Democratic Republic
047	Slovenia
048	Bosnia-Hercegovina
049	Armenia
050	Azerbaijan
051	Belarus
052	Georgia
053	Kazakhstan
054	Kyrgyzstan
055	Moldova
056	Russia
057	Tadjikistan
058	Turkmenistan
059	Ukraine
060	Uzbekistan
070	FYR Macedonia
081	Albania
082	Andorra
083	Bulgaria
084	Gibraltar
085	Iceland
086	Liechtenstein
087	Monaco
088	Romania
089	San Marino
090	Holy See
099	Europe NES
101	Egypt
111	Malawi
112	Zambia
113	Zimbabwe
121	South Africa, Republic of
122	Namibia
130	Tanzania, United Republic of
131	Algeria
132	Kenya
133	Morocco
135	Tunisia
136	Uganda
151	Angola
152	Lesotho
153	Botswana, Republic of
154	Burundi
155	Cameroon, Federal Republic of
156	Chad, Republic of
157	Central Africa Republic
158	Congo, Democratic Republic of
159	Congo, People's Republic of the
160	Benin, Peoples Republic of
161	Ethiopia
162	Eritrea
163	Gabon Republic
164	Gambia
165	Ghana
166	Guinea, Republic of
167	Guinea-Bissau
169	Ivory Coast, Republic
170	Liberia
171	Libya
172	Madagascar
173	Mali, Republic of
174	Mauritania
175	Mozambique
176	Niger, Republic of the
177	Nigeria
178	Guinea, Equatorial
179	Rwanda
180	Senegal
181	Sierra Leone
182	Somalia, Democratic Republic of
183	Djibouti, Republic of
184	Western Sahara
185	Sudan, Democratic Republic of
186	Swaziland
187	Togo, Republic of
188	Burkino-Faso
198	Macau SAR
199	Africa NES
200	Hong Kong SAR
201	Sri Lanka
202	China, People's Republic of
203	Taiwan
204	Hong Kong
205	India
206	Israel
207	Japan
208	Lebanon
209	Pakistan
210	Syria
212	Bangladesh
213	Palestinian Authority (Gaza/West Bank)
221	Cyprus
222	Indonesia, Republic of
223	Iran
224	Iraq
225	Jordan
226	Kuwait
227	Philippines
231	Saudi Arabia
241	Myanmar (Burma)
242	Malaysia
246	Singapore
252	Afghanistan
253	Bahrain
254	Bhutan
255	Brunei
256	Cambodia
257	Korea, People's Democratic Republic of
258	Korea, Republic of
260	Laos
261	Macao
262	Mongolia, People's Republic of
263	Oman
264	Nepal
265	Qatar
266	Sikkim (Asia)
267	Thailand
268	Tibet
270	Vietnam, Socialist Republic of
271	North Vietnam
273	Yemen, Republic of
274	Yemen, People's

	Democratic Republic of
280	United Arab Emirates
299	Asia NES
305	Australia
339	New Zealand
341	Nauru
342	Papau New Guinea
343	Papau
399	Australia NES
461	United States of America
501	Mexico
511	Canada
512	Newfoundland
521	Greenland
531	St. Pierre et Miquelon
541	Belize
542	Costa Rica
543	El Salvador
544	Guatemala
545	Honduras
546	Nicaragua
547	Panama, Republic of
548	Panama Canal Zone
549	Central America NES
601	Bermuda
602	Jamaica
605	Trinidad & Tobago, Republic of
610	Barbados
620	Anguilla
621	Antigua and Barbuda
622	Bahama Islands, The
624	Cayman Islands
625	Dominica
626	Grenada
627	Montserrat
628	Nevis
629	St. Kitts-Nevis
630	St. Lucia
631	St. Vincent and the Grenadines
632	Turks and Caicos Islands
633	Virgin Islands, British
650	Cuba
651	Dominican Republic
652	Netherlands Antilles, The
653	Guadeloupe
654	Haiti
655	Martinique
656	Puerto Rico
657	Virgin Islands, U.S.
658	Aruba
699	West Indies NES
703	Argentina
709	Brazil
711	Guyana
721	Chile
722	Colombia
723	Peru
724	Uruguay
725	Venezuela
751	Bolivia
752	Surinam
753	Ecuador
754	French Guiana
755	Paraguay
799	South America NES
801	Fiji
821	Southern Antarctic Territories
822	New Caledonia
823	Vanuatu
824	Solomons, The
825	Soloman Islands
826	Tuvalu
830	Pacific Islands, US Trust Territory of the
831	Kiribati
832	Guam
833	Marinas
834	Marshall Islands
840	Cook Islands
841	Wallis And Futuna
842	Pitcairn Island
843	Samoa, American
844	Samoa, Western
845	French Polynesia
846	Tonga
899	Ocean NES
901	Maldives, Republic of
902	Mauritius
903	Reunion
904	Seychelles
905	Comoros
906	Mayotte
911	Cape Verde Islands
912	Falkland Islands
914	Sao Tome E Principe
915	St. Helena
979	Stateless

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable CITZ

LAD: PAYSC I character

Immigrant's Country of Last Permanent Residence

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

Exceptions
a) For a Convention Refugee (CR) or member of any Designated Class (DC), CLPR means the country from which the applicant fled. In the case of Political Prisoners and Oppressed Persons (PPOP) Designated Class, CLPR may be the country in which the refugee is currently living (e.g. Special Programs such as Polish Detainee Program, Salvadorian Political Prisoners and

Guatemalan PPOP).
b) Regardless of the time a person has resided in a country, if that person's status is of a temporary nature (foreign student, guest worker, long term visitor) CLPR will be the country where the person resided permanently prior to entering the country of present residence.
CLPR for dependent children of CR/DC applicants should be coded the same as the CLPR of the principal applicant regardless of the country of birth or residence of the child. This applies only to CR and DC cases for dependent children and does not affect the CLPR coding for spouses of CR and DC applicants, which should continue to be determined according to item 10.20(2).

The following countries have been regrouped or restructured compared to the original CLPR variable on the IMDB: England, Scotland, Wales, Northern Ireland and the Channel Islands are classified together under the code for the United Kingdom. Portugal and Azores have separate codes. Spain and Canary Islands have separate codes. See the listing under the Immigrant's Country of Citizenship at Landing (PAYSC) variable for the country codes associated with this variable.

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.
DERIVED FROM: IMDB variable FCLPR

LAD: PAYSR I character

Immigrant's Industry Codes 1980 - 2000

DEFINITION: Industry codes for place of employment, coded to the SIC80 classifications. This is based on Business Register information for companies that issued T4s for this immigrant. For more information on these codes, please see:

http://www.statcan.ca/english/Subjects/Standard/sic-c/sicc80-menu.htm

See also Main Principal Industry Sub-sector of Employers (NAIC1), Secondary Principal Industry Sub-sector of Employers (NAIC2), and the Standard Industrial Classification Code (SICCD) variables for alternative industry codes not restricted to the immigrant sub-sample.

Please note that code '000' represents a missing SIC-C code on the Business Register and code 'QQQ' represents a situation where no employer could be associated to the immigrant in that year.

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable SIC8080 – SIC8099 SIC00

LAD: ICTIE I character

Immigrant's Intended Occupation

DEFINITION: This variable identifies the occupation the immigrant intended to practice in Canada. The intended occupations are coded to 1992 National Occupation Classification (NOC) 4-digit codes. For detailed information on the 1992 NOC, please refer to Human Resources Development Canada's web site:
http://www23.hrdc-drhc.gc.ca/92/e/generic/welcome.shtml

We can also send you the 1992 NOC reference list by e-mail, consult the section on How to obtain more information.

A number of occupation codes that are not on the 1992 NOC list may also be used. These are Citizenship and Immigration Canada (CIC) codes, as follows:

0001 Investor (CIC)
8888 Entrepreneur - early admission on MP/EA
9911 Student
9914 New Worker
9915 Unconventional worker (inland only)
9916 Job requirements not met (inland only)
9970 Homemaker
9980 Other non-worker
9992 Retired
9998 Other non-worker
9999 Open employment authorization

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable NOC4

LAD: CNP4_ I character

Immigrant's Intended Place of Destination

DEFINITION: Place of intended destination at landing. The first two characters represent the province codes. The final three characters are Citizenship and Immigration Canada's original destination code converted to 1991 Census equivalent codes for CMA/CA (with the addition of Nunavut). Combined, the 5-character IPRMR codes are as follows (some of these combinations may not exist in the sample population).

Newfoundland
10000 Non CMA/CA
10001 St. John's
10010 Grand Falls-Windsor
10011 Gander
10015 Corner Brook
10025 Labrador City
10999 Unknown CMA/CA

Prince Edward Island
11000 Non CMA/CA
11105 Charlottetown
11110 Summerside
11999 Unknown CMA/CA

Nova Scotia
12000 Non CMA/CA
12205 Halifax

12210 Kentville
12215 Truro
12220 New Glasgow
12225 Sydney
12999 Unknown CMA/CA

New Brunswick
13000 Non CMA/CA
13305 Moncton
13310 Saint John
13320 Fredericton
13328 Bathurst
13330 Campbellton
13335 Edmundston
13999 Unknown CMA/CA

Quebec
24000 Non CMA/CA
24330 Campbellton
24403 Matane
24404 Rimouski
24405 Rivière-du-Loup
24406 Baie-Comeau
24408 Chicoutimi - Jonquière
24410 Alma
24411 Dolbeau
24412 Sept-Îles
24421 Québec
24428 Saint-Georges
24430 Thetford Mines
24433 Sherbrooke
24435 Magog
24437 Cowansville
24440 Victoriaville
24442 Trois-Rivières
24444 Shawinigan
24446 La Tuque
24447 Drummondville
24450 Granby
24452 Saint-Hyacinthe
24454 Sorel
24456 Joliette
24459 Saint-Jean-sur-Richelieu
24462 Montréal
24465 Salaberry-de-Valleyfield
24468 Lachute
24475 Saint-Jerome
24480 Val-d'Or
24485 Rouyn-Noranda
24502 Hawkesbury
24505 Ottawa - Hull
24515 Pembroke
24999 Unknown CMA/CA

Ontario
35000 Non CMA/CA
35501 Cornwall
35502 Hawkesbury
35505 Ottawa - Hull
35512 Brockville
35515 Pembroke
35521 Kingston
35522 Belleville
35527 Cobourg
35528 Port Hope
35529 Peterborough
35530 Lindsay
35532 Oshawa
35535 Toronto
35537 Hamilton
35539 St. Catharines - Niagara
35541 Kitchener
35543 Brantford
35544 Woodstock
35546 Tillsonburg
35547 Simcoe
35550 Guelph
35553 Stratford
35555 London
35556 Chatham
35557 Leamington
35559 Windsor
35561 Wallaceburg
35562 Sarnia-Clearwater
35566 Owen Sound
35567 Collingwood
35568 Barrie
35569 Orillia
35571 Midland
35575 North Bay
35580 Sudbury
35582 Elliot Lake
35584 Haileybury
35585 Kirkland Lake
35586 Timmins
35590 Sault Ste. Marie
35595 Thunder Bay
35598 Kenora
35999 Unknown CMA/CA

Manitoba
46000 Non CMA/CA
46602 Winnipeg
46604 Selkirk
46607 Portage la Prairie
46610 Brandon
46640 Thompson
46999 Unknown CMA/CA

Saskatchewan
47000 Non CMA/CA
47705 Regina
47710 Yorkton
47715 Moose Jaw
47720 Swift Current
47725 Saskatoon
47730 Weyburn
47735 North Battleford
47745 Prince Albert
47750 Estevan
47840 Lloydminster
47999 Unknown CMA/CA

Alberta
48000 Non CMA/CA
48805 Medicine Hat
48810 Lethbridge
48825 Calgary
48830 Red Deer
48833 Camrose
48835 Edmonton
48840 Lloydminster
48845 Grand Centre
48850 Grande Prairie
48860 Fort Mcmurray
48865 Wetaskiwin
48999 Unknown CMA/CA

British Columbia
59000 Non CMA/CA
59905 Cranbrook
59913 Penticton
59915 Kelowna
59918 Vernon
59925 Kamloops
59930 Chilliwack
59932 Matsqui
59933 Vancouver
59935 Victoria
59937 Duncan
59938 Nanaimo
59940 Port Alberni
59943 Courtenay
59944 Campbell River
59945 Powell River
59950 Williams Lake
59952 Quesnel
59955 Prince Rupert
59960 Kitimat
59965 Terrace
59970 Prince George
59975 Dawson Creek
59977 Fort St. John
59999 Unknown CMA/CA

Yukon Territory
60000 Non CMA/CA
60990 Whitehorse
60999 Unknown CMA/CA

Northwest Territories
61000 Non CMA/CA
61995 Yellowknife
61999 Unknown CMA/CA

Other
The following codes represent cases where information is missing (n means number):
99nnn Province unknown
99999 Province and CMA/CA unknown

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable NCMA3

LAD: IPRMR I character

Immigrant's Level of Education at Landing

DEFINITION: This is a derived variable for educational attainment at time of landing. The variable identifies ranges for years of schooling when individuals do not have formal credentials and non-university and university degrees where they are indicated at the time of landing. You may also want to consider the Immigrant's Years of Schooling at Landing (IEDAN) variable.

The codes are:
'1' – 0 to 9 years of schooling
'2' – 10 to 12 years of schooling
'3' – 13 years or more of schooling or has completed some university, without having obtained a degree/diploma/certificate
'4' – Has obtained a Trade Certificate
'5' – Has obtained a non-university diploma
'6' – Has obtained a Bachelor's degree
'7' – Has obtained a Master's degree
'8' – Has obtained a Doctorate

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable FEDUC

LAD: IEDCD I character

Immigrant's Marital Status at Landing

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

The codes are:
'0' – Unknown
'1' – Single
'2' – Married
'3' – Widowed
'4' – Divorced
'5' – Separated
'6' – Not elsewhere classified

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable M_STAT

LAD: STATM I character

Immigrant's Native Language (or Mother Tongue)

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

' '	Unknown	024	Igorot	048	Runyankole
000	Unknown	025	Ilican	049	Rutooro
001	English	026	Kakwa	050	Mende
002	French	027	Kashmiri	051	Nzima
003	Aklanon	028	Konkani	052	Sesotho
004	Afghan	029	Hassanya	053	Aka
005	Aran	030	Javanese	054	Tichiew
006	Belen	031	Kirundi	055	Sotho
007	Bijaiya	032	Lengie	056	Sukuma
008	Bambara	033	Luganda	057	Shan
009	Bicol	034	Lugishu	059	Taichew
010	Berber	035	Lutoro	060	Teochew
011	Bontok	036	Macena	061	Scoula
012	Concani	037	Makonde	062	Toishan
013	Shansai	038	Mizo	063	Umbundu
014	Chiuchow	039	Osal	064	Unama
015	Chavacano	040	Jolay	065	Soussou
017	Foochow	041	Pahari	066	Visayan
018	Harara	042	Krio	067	Waray
019	Harary	043	Pampango	068	Zshiluba
020	Hainam	044	Lingala	069	Zuganda
021	Hiligaynon	045	Phuockien	073	Hindko
022	Ibibio	046	Malagasy	082	Tiv
023	Foullah	047	Rukiga	083	Pidgin

085	Azeri
087	Poular
088	Seychelles
089	Ada
090	Deaf-Mute
091	Fouki
095	Akra
098	Croatian
099	Serbian
100	Yiddish
101	Russian
102	Armenian
103	Estonian
104	Latvian
105	Lithuanian
106	Ukrainian
107	Bulgarian
108	Romanian
109	Serbo-Croat
110	Slovene
111	Macedonian
112	Hungarian
113	Czech
114	Slovak
115	Polish
116	German
117	Dutch
118	Flemish
119	Albanian
120	Spanish
121	Catalan
122	Portuguese
123	Italian
124	Lebanese
125	Twi
126	Chowchau
128	Sindhi
129	Kikongo
130	Greek
131	Turkish
132	Busan
133	Mina
134	More
135	Dioula
136	Maligo
137	Mahou
138	Guerze
139	Lowma
140	Swedish
141	Finnish
142	Danish
143	Norwegian
150	Welsh
151	Gaelic
152	Breton
160	Bemba
161	Uigrigma
162	Tigrigna
165	Akan
166	Ewe
167	Fanti
168	Ga
169	Beni
170	Fulani
171	Ashanti
172	Mandingo
173	Wolof
174	Kankani
175	Soninke
176	Timini
177	Efik
178	Ishan
179	Seswi
180	Bissa
181	Fukinese
182	Hokkin
183	Cebuano
184	Iiongo
185	Kandahari
186	Kihavu
187	Mashi
188	Maltese
189	Tatshanese
190	Suesue
191	Kinyarwanda
192	Facilitator
193	Swazai
194	Tari
195	Dari
196	Sechuan
197	Yiboe
199	Other European Languages
200	Hausa
201	Swahili
202	Bantu
203	Afrikaans
204	Other African Languages
205	Ibo
206	Xhosa
207	Yoruba
208	Zulu
209	Somali
210	Edo
211	Chaocho
212	Bini
213	Kiswahili
214	Shanghai
215	Hargar
216	Chakma
217	Sign Language (Lsq)
218	Oromo
219	Peul
220	Tsibula
221	Chiyao
222	Chichewa
223	Farsi
224	Malinke
225	Izi
226	Macua
228	Affar
229	Busango
231	Benin
232	Fang
233	Okpe
234	Uhrobo
235	Bisaya
250	Arabic
251	Persian
252	Kurdish
253	Hebrew
254	Amharic
255	Assyrian
256	Chaldean
257	Uzbek
259	Other Middle Eastern Languages
297	Tibetan
298	Hakka
299	Chinese
300	Cantonese
301	Mandarin
302	Other Chinese Dialects
303	Japanese
304	Indonesian
305	Korean
306	Vietnamese
307	Thai
308	Burmese
309	Tagalog
310	Malay
311	Khmer
312	Laotian
319	Other South East Asian Languages
320	Nepali
321	Hindi
322	Bengali
323	Malayalam
324	Punjabi
325	Urdu
326	Pashto
327	Tamil
328	Sinhalese
329	Other South Asian Languages
330	Gujarati
331	Kanarese
332	Marathi
333	Oriya
334	Telugu
400	Creole
401	Other Western Hemisphere Indian Languages
402	Samoan
499	Other Languages NES
900	Kacchi

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable NAT_LANG

LAD: LNGMA I character

Immigrant's Official Languages Ability Indicator

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

The codes are:
' ' – unknown / not reported
'1' – English
'2' – French
'3' – English and French
'4' – Neither

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable CAN_LANG

LAD: LNGOF I character

Immigrant's Primary Status Vector

DEFINITION: Primary Status vector that identifies for permanent residents who were in Canada on a temporary basis prior to landing, their reason for being in Canada for up to 10 years prior to landing. The digits of the vector each represent a year and the values represent the status in the given year prior to landing. Values of each digit are assigned as follows:

'0' – Not resident in Canada
'1' – Foreign worker
'2' – Foreign student
'3' – Humanitarian resident
'4' – Visitor

EXAMPLE: A vector of 0000042222 means that the immigrant was in Canada for five years prior to gaining permanent residency. The first year the individual was a visitor, and the subsequent 4 years he/she was a foreign student.

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable PRISTAT

LAD: PREIM I character

Immigrant's Special Program Code

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

The codes are:
'0' – No special program
'1' – Backlog
'2' – Live-in care provider
'3' – Administrative review
'4' – Non-sponsored refugees landed in Canada Jan. 1, 1989 – Jan. 31, 1993
'5' – Non-sponsored refugees landed in Canada after Jan. 31, 1993
'6' – Other special programs

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable SPC_P

LAD: IPSPC character

Immigrant's Years of Schooling at Landing

DEFINITION: The number of years of formal schooling successfully completed at landing. (Maximum coded is 25 years). Variable Immigrant's Level of Education at Landing (IEDCD) completes this one by listing the highest diploma obtained.

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable SCH_YR

LAD: IEDAN I

Income After Tax, Total (SAADD definition) (1982 - present)

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

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

DERIVED FROM: T1FF processing

LAD: AFTAX I, F, P

Income Before Tax, Total (CCRA definition) (1982 - present)

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

- From 1982 to present:
    - Canada/Quebec Pension Plan Benefits (CQPP_) Line 114 (includes Disability Line 152)
    - Capital Gains/Losses Calculated (CLKGL) Line 127
    - Dividends, Taxable Grossed Up (DIVTX, not available on LAD) Line 120
    - Earnings from T4 Slips, Total (T4E__) Line 101 (includes Commissions, Line 102)
    - Interest and Investment Income (INVI_) Line 121
    - Old Age Security Pension (OASP_) Line 113
    - Other Employment Income (OEI__) Line 104
    - Other Income (OI___) Line 130
    - Pension and Superannuation Income (SOP4A) Line 115
    - Rental Income, Net (RNET_) Line 126
    - Self-employment Net Income:
        - Net Business Income (BNET_) Line 135
        - Net Commission Income (CMNET) Line 139
        - Net Farming Income (FMNET) Line 141
        - Net Fishing Income (FSNET) Line 143
        - Net Professional Income (PFNET) Line 137
    - Employment Insurance Benefits (EINS_) Line 119

- From 1986 to present:
    - Alimony or Maintenance Income (ALMI_) Line 128. Prior to 1986, ALMI was included in Other Income.

- From 1988 to present:
    - Limited Partnership Income, Net (LTPI_) Line 122. Prior to 1988, LTPI was included in Net Business Income, Net Rental Income, or Other Income.
    - Registered Retirement Savings Plan Income (T4RSP) Line 129. Prior to 1988, T4RSP was included in Other Income.

- From 1992 to present:
    - Net Federal Supplements (NFSL_) Line 146
    - Social Assistance Payments (SASPY) Line 145
    - Workers' Compensation Payments (WKCPY) Line 144

Also, from 1982 to 1992, Family Allowance Received (FA___) was included in the calculation of Total Income as defined by Canada Customs and Revenue Agency, and from 1982 to 1987, Other Allowable Expenses (ALEXP) and Employment Expense Deduction (EMPLEX) were subtracted from Total Income as defined by Canada Customs and Revenue Agency.

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

LAD: TIRC_ I, F, P, K

Income Before Tax, Total (SAADD definition) (1982 - present)

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

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

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

- From 1982 to 1987:
    - Other Allowable Expenses (ALEXP), Line 06 for 1982 – 1983 and Line 109 for 1984 – 1987.
    - Employment Expense Deduction (EMPLEX), Line 05 for 1982 – 1983 and Line 108 for 1984 - 1987.

- From 1982 to present:
    - Canada/Quebec Pension Plan Benefits (CQPP_), Line 114 (includes Disability Line 152)

- Dividends, (XDIV_), derived from LAD processing
- Earnings from T4 Slips, Total (T4E__), Line 101 (includes Commissions Line 102)
- Interest and Investment Income (INVI_), Line 121
- Old Age Security Pension (OASP_), Line 113
- Other Employment Income (OEI__), Line 104
- Other Income (OI___), Line 130
- Pension and Superannuation Income (SOP4A), Line 115
- Provincial Refundable Tax Credit (PTXC_), Line 479 from 1991 – present, Line 448 from 1984 – 1987, Line 464 from 1988 – 1989, and Line 74 from 1982 to 1983.
- Rental Income, Net (RNET_), Line 126
- Self-employment Net Income:
    - Net Business Income (BNET_), Line 135
    - Net Commission Income (CMNET), Line 139
    - Net Farming Income (FMNET), Line 141
    - Net Fishing Income (FSNET), Line 143
    - Net Professional Income (PFNET), Line 137
- Employment Insurance Benefits (EINS_), Line 119
- Family Benefits (FABEN) derived from T1FF processing. No information is available for 1993. A number of changes have occurred in this variable:

  1982 – 1986; Provincial Family Allowance for Quebec.
  1982 – 1992; Federal Family Allowance for all provinces.
  1994 – present; Provincial Family Allowance for Quebec.
  1996 – present; Provincial family benefits for British Colombia.
  1997 – present; Provincial family benefits for Alberta and New Brunswick.
  1998 – present; Provincial family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories.

- From 1986 to present:
    - Alimony or Maintenance Income (ALMI_), Line 128. Prior to 1986, ALMI was included in Other Income.
    - GST and FST Credits (GHSTC) Application on tax form for 1991 to present, Line 446 for 1988 - 1990 and Line 451 for 1986 - 1987.
    - Non-taxable Income (NTXI_). Beginning in 1992, the three components of this variable were available separately.

- From 1988 to present:
    - Limited Partnership Income, Net (LTPI_) Line 122. Prior to 1988, LTPI was included in Net Business Income, Net Rental Income, or Other Income.
    - Registered Retirement Savings Plan Income of persons aged 65 and over (RRSPO) derived from Registered Retirement Savings Plan Income (T4RSP), Line 129. If person's age is less than 65, this income has value zero.

- From 1992 to present, the three components of NTXI were made available separately:
    - Net Federal Supplements (NFSL_), Line 146
    - Social Assistance Payments (SASPY), Line 145
    - Workers' Compensation Payments (WKCPY), Line 144

- From 1982 to 1992:
    - Child Tax Credit (CTC__), Line 444 from 1988 – 1992, Line 450 from 1984 – 1987 and Line 78 from 1982 – 1983.

- From 1993 to present:
    - Child Tax Benefit (CTBI_) from Child Tax Benefit File.

- From 1999:
    - Indian Exempt Employment Income (EXIND).

DERIVED FROM: T1FF processing

LAD: XTIRC I, F, P, K

Indian Exempt Employment Income (1999 - present)

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

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

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

DERIVED FROM: TD-IN form (1999 – present)

TIRC_ : Not present
XTIRC: Included from 1999 to present

LAD: EXIND I,P,F

Individual, Description of (1982 - present)

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

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

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

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

DERIVED FROM: LAD processing

LAD: INDFL I

Interest and Investment Income (1982 – present)

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

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: INVI_ I, F, P

LAD Identification Number (1982 - present)

DEFINITION: This is a numeric variable identifying the individual in LAD.

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 – present)

LAD: LIN__ I, P

Landing Year (both in register and in lad)

DEFINITION: The year in which the immigrant landed.

This variable exists for all LAD selected individuals. If they are not immigrants landed between 1980 and 2000, the value will be missing or zero. It is therefore possible to identify all recent immigrants and compare them with the non-recent immigrants (this population includes the Canadian-born, the immigrants landed in other years and all non permanent residents).

DERIVED FROM: IMDB variable LNDYR

LAD: LNDYR I, P

Language, English or French (1982 - present)

DEFINITION: The official language code, either ‘E’: English or ‘F’: French.

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

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

DERIVED FROM: Canada Customs and Revenue Agency Processing of T1 Tax Form

LAD: LNGCO I, P character

Limited Partnership Income, Net (1988 - present)

DEFINITION: Net partnership income is reported for limited or non-active partners only. It is the taxfiler's income, after costs and expenses are deducted, if he/she was a limited partner of a

partnership that did not include a rental or farming operation. Amounts reported by the taxfiler might be positive, negative or zero.

DERIVED FROM: Line 122 (1988 – present)

TIRC_ : Included from 1988 to present. Prior to 1988, limited partnership income (LTPI_) was declared in net business income (SEI__), net rental income (RNET_), or may have been declared in other income (OI___), depending on the type of business.
XTIRC: Same as above.

LAD: LTPI_ I, F, P

Low Income Status (CCRA Total Income Before Tax) (1982 - present)

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

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

LAD: LIMTI I

Low Income Status (SAADD Total Income After Tax) (1982 - present)

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

DERIVED FROM: LAD Processing (1982 – present)

LAD: LIMAT I

Low Income Status (SAADD Total Income Before Tax) (1982 - present)

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

SAADD's definition of Total Income (XTIRC) is used to establish this LIM threshold.

DERIVED FROM: LAD processing (1982 – present).

LAD: LIMXT I

Main Principal Industry Sub-Sector of Employers

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.

DERIVED FROM: T4 slips and Business Register

LAD: NAIC1 I character

Marital Status (1982 - present)

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

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

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

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

LAD: MSTCO I character

Market Income (1982 - present)

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

- Alimony or Support Income (ALMI_)
- Dividends (XDIV_)
- Earnings from T4 Slips, Total (T4E__)
- Interest and Investment Income (INVI_)
- Limited Partnership Income, Net (LTPI_)
- Other Employment Income (OEI__)
- Other Income (OI___)
- Other Pension and Superannuation Income (SOP4A)
- Registered Retirement Savings Plan Income (RRSPO)
- Rental Income, Net (RNET_)
- Self-employment, Net Income (SEI__)
- Indian Exempt Employment Income (EXIND)

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

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

LAD: MKINC I, F, P

Master Categorization of Immigrant Categories (immigrant)

DEFINITION: This field is a 'Master Categorization' of immigrant categories which allows the user to group IMDB data by custom categories. In layperson's terms, the computer program constructs the categories by translating 'old Act' categories to 'new Act' ones and distinguishing between immigrants whose applications were processed abroad or in Canada, whether or not they fall under 'Special Programs' and whether they are Principle Applicants or not. This 'Master Categorization' serves as the basis for grouping specific categories into broader groupings, e.g., all applications processed abroad versus processed inland and immigrants processed through 'Special Programs'.
The first two characters represent code for the immigrant's category of immigration as defined in the Immigration Act. The third character is 1 for those who filed their application abroad and 0 for those who filed inland. The fourth character is 1 if the immigrant was not processed through a special program and 0 if the immigrant was processed through a special program. The fifth character is 1 if the immigrant is the principle applicant, 2 if the immigrant is a spouse

or dependant and 0 if the family status is unknown.

CATIM Immigration Act categories (first 2 digits of the 5 digit codes) are listed below. Old immigration act categories (CATEG) are included as a reference where applicable.

CATIM	CATEG	Description
10	71	Spouse and accompanying unmarried children under 21 years of age;
11	72	Fiancé(e) and accompanying unmarried children under 21 years of age;
12	73,76	Unmarried son or daughter under 21 years of age;
13	74	Since December 1991; all parents and grand parents. Before December 1991; parent of a permanent resident or grand-parent (of a Canadian citizen or permanent resident) 60 years of age or over, or under 60 if incapable of gainful employment, or widowed, and accompanying family members;
14	75	Orphaned brother, sister, nephew, niece, or grandchild under 18 years of age and unmarried;
15	77	Child under 13 years of age to be adopted;
16	78	Relative regardless of age or relationship and accompanying dependants where sponsor has no relatives in Canada or who can be sponsored, as listed in 3(1)(a) to 3(1)(g) on the Regulations;
17		Before December 1991; parent of Canadian citizen sponsor and accompanying dependants;
18		Since December 1991, child adopted by a Canadian citizen or permanent resident;
20		Convention Refugee selected under the Ongoing Refugee Program (See IS 3.07 (3));
21		Convention Refugee selected under a Family Class Sponsorship (IMM 1-09 taken);
22		Convention Refugee selected under the Refugee Sponsorship System pursuant to a sponsorship by a group or organisation in Canada (See IS 310766);
23		Convention refugee: Self supporting, government assistance not required;
24		Convention Refugee: Special needs case selected under joint assistance
25		Member of Designated Class selected under the selection criteria established for that class (See IS 3.10);
26		Member of Designated Class selected under a Family Class Sponsorship;
27		Member of a Designated Class selected under the Refugee Sponsorship System pursuant to a sponsor ship by a group or organisation in Canada (See IS 3.07(6));
28		Self supporting, government assistance not required;
29		Member of a Designated Class selected under the Handicap Refugee Program (See IS 3.07(4)); Since May 1987, DC5 category group member of Designated Class selected under a Disabled or Special Need Program.
30		Up to November 1991, immigrant who is retired and does not intend to seek or accept employment and dependants;
31		Government Assistance required
32		Sponsored by group of five or corp for 12 months
33		Self supporting, govt assistance not required
34		Special needs case selected under joint asst special program
35		Member of deferred rem order class and dependent residing in Canada
36		Dependent member of deferred rem order class residing abroad
37		Sponsored by group or corporation for 12-24 months
40	83	Brother/sister and accompanying dependants;
41	84	Up to July 1993, grandparent and accompanying dependants;
42		Up to October 1993, parent and accompanying dependants;
43	81,82	Up to October 1991, son/daughter and accompanying dependant;
44		Up to July 1993, unmarried nephew/niece under 21 years of age;

CATIM	CATEG	Description
45	85	Up to July 1993, nephew/niece 21 years of age or over, married aunt/uncle, grandson/granddaughter and accompanying dependants.
46		Since August 1993, assisted relatives other than brother and sister, son and daughter.
47		Sponsored by group of five or corp for 12 months
48		Self supporting, Govt assistance not required
49		Sponsored by group or corp for 12-24
50	64-66, and 68	Entrepreneur as defined in Section 2(1) of the Regulations and dependants;
51		Entrepreneur - Provincial sponsor;
52		Needs case selected under joint assistance spo/excep basis
54		Since August 1993, dependant of a CR8 refugee claimant who resides in Canada.
55		Since August 1993, dependant of a CR8 refugee claimant who resides abroad.
56		Self-Employed immigrants as defined in Section 2(1) of the Regulations and dependants;
57		Self-Employed - Provincial Sponsor (deleted)
60	61-63, and 67	Other independent immigrant not elsewhere describe and dependants;
61		Up to July 1993, independent applicant who has relatives in Canada.
62		Immediate family of independent immigrant.
63		Immediate family following independent immigrants
64		Entrepreneur or retired immigrant
65		Immediate family entrepreneur or retired immigrant
66		Immediate family following entrepreneur or retired immigrant.
67		Provincial nominee processed abroad
71		Husband or wife
72		Fiancé(e) and accompanying unmarried children under 21.
73		Unmarried son or daughter under 21.
74		Parent, grandparent over 60, or incapacitated or widowed if under plus immediate family.
75		Orphaned nephews, nieces, grandchildren, brothers or other under 18.
76		Unmarried adopted children, under 21 who were adopted under age 18.
77		Abandoned children or orphans under age 13 to be adopted.
78		Relatives and accompanying immediate family of that person other than those in 31(1)(c) to 31(1)(f) inc.
79		Investor
80		Sponsored by group or corp for 12-24 months
81		Son, daughter over 21 and accompanying family.
82		Married son, daughter under 21 & accompanying immediate family.
83		Brother & sisters & accompanying immediate family.
84		Parent and grandparent under 60 and accompanying immediate family.
85		Nephew, niece, uncle, aunt, grandchild and accompanying immediate family.
86		Before May 1987, spouse who was previously selected and is in receipt of adjustment assistance; From May 1987 to December 1991, convention refugee who is a dependent of a refugee sponsor who is in receipt of AAP or otherwise unable to provide for the dependent(s) upon arrival in Canada without additional public funding. (See also IE 6.11(6))
87		Before May 1987, spouse and dependant children who was previously selected as a member of a Designated Class and is in receipt of adjustment assistance. Since May 1987 to November 1991, DC 6 category group members of Designated class who is dependant of a refugee sponsor who is in receipt of AAP or otherwise unable to provide for the dependent(s) upon arrival in Canada without additional public funding. (See also IE 6.11(6));

CATIM CATEG	Description
88	Since November 1989 to November 1991, dependants living outside Canada of sponsors who have been determined to be Convention Refugees by the Immigration Refugee Division.
89	Since May 1990, convention Refugees as a result of a full CRDD.
90	Investors in private business or commercial venture, individual applicant;
91	Investors in private business or commercial venture - multiple applicants;
92	Investors in privately administered investments syndicate;
93	Investors in Government administered capital venture funds.
94	Since May 1990, refugee Claimants; designated Class; backlog Claimants.
95	From May to august 1993, dependant(s) of Convention Refugees
96	Since August 1993, member of the live-in caregivers in Canada class and dependants in Canada.
97	Since August 1993, dependant residing abroad of a member of the live-in-caregivers in Canada class.
98	Since August 1993, member of the post-determination refugee claimant in Canada class and dependants residing in Canada.
99	Since August 1993, dependant of a member of the post-determination refugee claimant in Canada class

This variable is only defined for immigrants landing in 1980 or later. It is not available for the general LAD population.

DERIVED FROM: IMDB variable MAST_CAT

LAD: CATIM I character

Medical Expenses, Calculated (1984 - present)

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

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

LAD: MDEXC I, F, P

Moving Expenses Deduction (1986 - present)

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

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

LAD: MVEXP I, F, P

Net Federal Supplements (1992 - present)

DEFINITION: Net Federal Supplements are the combination of Guaranteed Income Supplement and Spouse's Allowance, which are part of the Old Age Security Pension Program. These are transfers made to seniors with low or no income. Canada Customs and 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 Canada Customs and Revenue Agency. People receiving these benefits have an incentive to file tax returns in order to obtain provincial and/or federal tax credits.

DERIVED FROM: Line 146 (1992 - present)

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

LAD: NFSL_ I, F, P

Net Income (1982 - present)

DEFINITION: Net Income is the taxfiler's Total Income (Canada Customs and Revenue Agency definition, TIRC_) less deductions and Social Benefit Repayments (RSBCL).
Social Benefits Repayments (RSBCL) consists of:

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

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

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

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

Total deductions from Total Income before 1988 consisted of:

- CPP/QPP Contributions through Employment (CQPPD, 1982 - present)
- CPP/QPP Contributions through Self-employment (CLCPP, 1982 - present)
- Employment Insurance Premiums (T4EIC, 1982 - present)
- Registered Pension Plan Contributions (T4RP, 1986 - present)
- RRSP Premiums (RRSPPCL, not available on LAD)
- Registered Home Ownership Savings Plan Contributions (RHOSP, 1982 - 1984, not available on LAD)
- Union, Professional and Other Dues (DUES, 1982 - present)
- Tuition Fees for Self (TUTDN, 1982 - present)
- Child Care Expense Deductions (CCEXD, 1982 - present)
- Allowable Business Investment Losses (KLCBCL, not available on LAD)
- Moving Expenses (MVEXP, 1986 - 1991)
- Alimony or Support Income (ALMI, 1986 - present)
- Carrying Charges and Interest Expenses (CYCGINV, not available on LAD from 1986 - 1991)
- Indexed Security Investment Plan – allowable capital losses (1984 - 1985)
- Other Deductions (ODN, not available on LAD)

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

LAD: NETIC I, F, P, K

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

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

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

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

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

- Age Amount (AXMP, not in LAD)

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

DERIVED FROM: Line 350 (1988 - present)

LAD: NNRCC I, F, P, K

Non-refundable Tax Credits (1982 - present)

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

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

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

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

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

LAD: TOTNO I, F, P

Non-taxable Income (1986 - present)

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

The income which is treated in this way includes:

- Workers' Compensation Payments (WKCPY)
- Net Federal Supplements (NFSL_)
- Social Assistance Income (SASPY)

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

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

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

TIRC_ : Not present
XTIRC: Included from 1986 to present

LAD: NTXI_ I, F, P, K

Number of Members with a SIN (1982 - 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 - present)

LAD: NWSIN P F

Old Age Security Pension (1982 - present)

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

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

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: OASP_ I, F, P

Old Age Security Pension Repayment, Calculated (1989 - present)

DEFINITION: Old Age Security (OAS) Pension Repayment is a claw-back used to recover OAS pension income and Net Federal Supplements (NFSL_) when the taxfiler's net income before adjustments (Line 234) is greater than the allowed limit. (NFSL_ repayment has been included in OAS Pension Repayment Calculated from 1992 to present.) If a taxfiler has a net income above a certain limit ($50,000 in 1989, $50,850 in 1990, $51,765 in 1991, $53,215 from 1992 to 1999, $53,960 in 2000, $55,309 in 2001), then the taxfiler is required to repay the government all or part of the benefits received.

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

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

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

LAD: OASPR I, F, P

Other Employment Income (1982 - present)

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

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: OEI__ I, F, P, K

Other Income (1982 - present)

DEFINITION: Other Income is used by Canada Customs and 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 Canada Customs and Revenue Agency includes the following items:

- Scholarships, fellowships and bursaries, less the $500 tax exempt amount (1982 - present). Furthermore, in 2000 if an amount is received for an enrollment in a program and for which and education amount can be claimed, only the amount more than $3,000 has to be reported.
- Artist's project grants, less the $500 tax exempt amount, or less artist's expenses, whichever is of benefit to the taxfiler (1991 - 1992)
- Research grants less research expenses (1988 - 1989)
- Project grants received in the tax year (1994 - present)
- Retiring allowances (1982 - present)
- Death benefits from employment service, less any tax free amounts (1982 - present)
- Taxable payments from a Registered Education Savings Plan
- Loans and transfers of property (1988 - present)
- Amounts distributed from a retirement compensation arrangement (1990 - 1994)
- Training allowances (1989 - present)

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

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

Other Income for Non-Filing Spouses:

- 1991 - 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/her month of birth. The benefit is randomly assigned because the birth month is not known.

- If at least one of the two spousal net income fields is greater than zero and the marital exemption is greater than zero, the imputed income is calculated from the married / spousal amount field. If, however, the marital exemption field is not greater than zero, and the spousal Net Income for GST is greater than zero, then the imputed income will be set to equal the amount claimed in the spousal Net Income field for GST. All imputed amounts for OASP and Other Income are based on the information received from the filing spouse and the non-filing spouse's record for age (spouse), age (imputed spouse) and OASP monthly benefits.

- 1986 - 1990: Same as above except the Federal Sales Tax Credit information was used instead of GST Credit.

- 1983 - 1985: Same as above except there was no Federal Sales Tax Credit at that time.

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

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

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

TIRC_: Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: OI___ I, F, P, K

Pension Adjustment (1991 - present)

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

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

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

Year	Limit without/with RPP	
1982 - 1985	$5,500	$3,500
1986 - 1990	$7,500	$3,500
1991	$11,500	$11,500
1992 - 1993	$12,500	$12,500
1994	$13,500	$13,500
1995	$14,500	$14,500
1996 - present	$13,500	$13,500

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

DERIVED FROM: Line 206 (1991 - present)

LAD: TPAJA I, F, P

Pension and Superannuation Income (1982 - present)

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

and superannuation income.

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: SOP4A I, F, P

Pension Income Deduction (1984 - present)

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

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

LAD: PENDC I, F, P

Political Contributions, Gross Federal (1982 - present)

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

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

LAD: FPLCG I, F, P

Political Contributions, Provincial (1982 – 1997)

DEFINITION: The Provincial Political Contributions field contains the amount of the taxfiler's contributions to a recognized provincial/territorial political party, constituency association, or candidate. Only Newfoundland and Saskatchewan do not offer this credit for political contributions in their provinces. This field was discontinued in 1997.

DERIVED FROM: Provincial tax credit forms

LAD: PPLC_ I, F, P

Political Contribution Tax Credit, Provincial (1999 – present)

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

- Alberta: 75% of the first $150 of contributions, 50% of the next $675 of contributions, 33.3% of amount of contribution exceeding $825. Maximum credit of $750 is reached when the taxfiler has made eligible contributions of $1,725. Anything over $1,725 cannot be carried forward to the following year.

- British Columbia: 75% of the first $100 of contributions, 50% of the next $450 of contributions, 33.3% of contributions over $550 up to $1150. Maximum credit of $500.

- Manitoba: 75% of the first $100 of total contributions, 50% of the next $450 of total contributions, 33.3% of total contributions exceeding $550. Maximum credit of $500.

- New Brunswick: 75% of the first $100 of contributions.

- Nova Scotia: 50% of the next $450 of contributions.

- P.E.I.: 33.3% of the next $550.

- Yukon: Maximum credit of $500 on contributions of $1150.

- Northwest Territories: 100% of the first $100 contributed, 50% of the next $800 contributed. Maximum credit of $500 with contribution total of $900.

- Ontario: 75% of the first $200 contributed, 50% of the next $600 contributed. Maximum credit of $750 with contribution total of $1,700.

- Quebec: Not available

DERIVED FROM: Provincial tax credit forms T1C (1999 – present).

LAD: PPLCC I, F, P

Postal Code (1982 - present)

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

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

LAD: PSCO_ I, F character

Principal Industry Sub-Sector of Employers, Number of

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

DERIVED FROM: T4 slips and Business Register

LAD: NAICC I

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

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

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

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

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

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

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

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

DERIVED FROM: Line 137 (1984 - present), Line 20 (1982 - 1983)
TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

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

Province of Residence (1982 - present)

DEFINITION: This variable indicates the province, territory or CIDA assignment (External Aid) in which the taxfiler is reputed resident on December 31st of the tax year. When this residency information is missing, the postal code is used to construct as the province of residence. At times, this 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 they represent:

0 – Newfoundland
1 – Prince Edward Island
2 – Nova Scotia
3 – New Brunswick
4 – Quebec
5 – Ontario
6 – Manitoba
7 – Saskatchewan
8 – Alberta
9 – British Columbia
10 – Northwest Territories
11 – Yukon Territories
14 – Nunavut (from 1998 to present)
15 – CIDA (External Aid)

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

LAD: PRCO_ I, K

Provincial Refundable Tax Credits (1982 - present)

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

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

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

TIRC_ : Not present
XTIRC: Included from 1982 to present

LAD: PTXC_ I, F, P

Provincial Senior's Benefit (1999 - present)

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

Newfoundland Senior's Benefit is a tax-free annual payment of 200$ introduced in 1999 as a supplement to the HST credit for couples 65 years old and greater with family Net Income less then 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 - 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 – Present)

LAD: SEBEN I, F, P

Quebec Abatement (1984 - present)

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

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

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

DERIVED FROM: Line 440 (1984 - present)

TIRC_ : Not present
XTIRC: Not present

LAD: ABQUE I, F, P

Registered Pension Plan Contribution (1986 - present)

DEFINITION: Registered Pension Plan (RPP) Contribution may be deducted from the taxfiler's total income. An RPP is an employee's pension plan, approved by Canada Customs and Revenue Agency, under which funds are set aside by an employer and employee to provide periodic payments to employees upon their retirement. Only the amount the taxfiler contributes to a RPP may be deducted from income.
Beginning in 1996, an individual must start to receive a pension from his/her RPP by the end of year that he/she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he/she may wait until the end of 1997. If, before March 6, 1996, the individual's RPP had specified a specific starting date for the pension benefits, that date will remain in effect.

DERIVED FROM: Line 207 (1986 – present)

LAD: T4RP_ I, F, P

Rental Income, Gross (1982 - present)

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

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

LAD: RGRS_ I, F, P

Rental Income, Net (1982 - present)

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

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present

LAD: RNET_ I, F, P

RRSP, Transfers to a (1995 – present)

DEFINITION: If an amount from one of these sources of income: other pensions and superannuation (line 115), registered retirement savings plan income (line 129) or 'other income' (line 130) has been reported on the tax return. The taxfiler could have contributed any of these amounts to his or her RRSP plan before March 1st of the following year; this contribution can be deducted from income and called a 'transfer'. This is a component of RRSP Contributions.

DERIVED FROM: on schedule 7 Line 9 (2000), Line 11 (2001)

LAD: RSPPI I, F, P

RRSP Contributions (1982 – present)

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

Year	Limit without/with RPP	
1982 - 1985	$5,500	$3,500
1986 - 1990	$7,500	$3,500
1991	$11,500	$11,500
1992 - 1993	$12,500	$12,500
1994	$13,500	$13,500
1995	$14,500	$14,500
1996 to 2001	$13,500	$13,500

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

Beginning in 1996, an individual may not contribute to an RRSP after the end of the year that he/she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he/she may still contribute until the end of 1997.

Note that RRSP Income could offset the amount and it doesn't include any repayment made under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).

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

LAD: RRSPC I, F, P

RRSP Deduction Limit, Current Year (1995 – present)

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

DERIVED FROM: on schedule 7 Line 8 (2000), line 10 (2001)

LAD: RRSPD I, F, P

RRSP Deduction Limit Amount, Next Year (1995 – present)

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

DERIVED FROM: bottom of page 2 of the *Notice of Assessment* or *Notice of Reassessment*

LAD: RRSPL I, F, P

RRSP Income (1988 – present)

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

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

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

DERIVED FROM: Line 129 (1988 – present)

TIRC_: Included from 1988 to present. Prior to 1986, it was included in Other Income. In 1986 and 1987 it was included in Pension and Superannuation Income.
XTIRC: Not present.

LAD: T4RSP I, F, P

RRSP Income for Persons Aged 65 and Over (1988 – present)

DEFINITION: Same definition as RRSP Income (T4RSP) except that the variable is calculated for persons with AGE >=65 only.

DERIVED FROM: T1FF processing, Line 129 (1988 – present)

TIRC_: Not present.
XTIRC: Included from 1988 to present if persons age 65 and over. Prior to 1988, it was included in Pension and Superannuation Income or Other Income (see RRSP Income).

LAD: RRSPO I, F, P

RRSP Spousal Contributions (1987 – 1992)

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

DERIVED FROM: Line 208 (1987 – 1992)

LAD: RRSPS I, F, P

Saskatchewan Pension Plan Contributions (1999 – present)

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/her amount deductible for RRSP purposes minus actual RRSP contributions to his/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 – present).

LAD: PCLSK I, F, P

Secondary Principal Industry Sub-Sector of Employers

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

DERIVED FROM: T4 slips and Business Register

LAD: NAIC2 I character

Self-employment Income Flag (1982 - present)

DEFINITION: This field identifies whether the individual has reported self-employment income in any of the gross or net unincorporated self-employment income fields. The unincorporated self-employment income categories are business, commission, farming, fishing, and professional. This is a character variable with the following codes:
"0" = no gross or net self-employment income; and
"1" = gross and/or net self-employment income.

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

LAD: SEISW I , P character

Self-employment, Net Income (1982 - present)

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

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

TIRC_ : Included from 1982 to present
XTIRC: Included from 1982 to present
LAD: SEI__ I, F, P (formerly SFTOT from 1982 - 1995, retroactively changed to SEI__ in 1996)

Sex of Individual (1982 - present)

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

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

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

DERIVED FROM: Edit and Imputation

LAD: SXCO_ I, K character

Social Assistance Income (1992 - present)

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

DERIVED FROM: Line 145 (1992 - present)

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

LAD: SASPY I, F, P

Social Benefits Repayment (1989 - present)

DEFINITION: Social Benefits Repayment is the combined amount of:

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

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

DERIVED FROM: Line 235 (1989 - present)

LAD: RSBCL I, F, P

Social Insurance Number, Change Code (1982 - 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).

'0': no change
'1': change from temporary to permanent
'2': new temporary SIN
'3': new permanent SIN

DERIVED FROM: LAD processing.

LAD: SINCH I character

Standard Industrial Classification Code (1988 - 1992)

DEFINITION: In the Personal Information Section, taxfilers were asked to state the type(s) of work or occupation(s) that they had in the given year. For some taxfilers, primarily the self-employed, Canada Customs and 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 – 1992)
LAD: SICCD I

T4 Slips Issued to Individual, Number of

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

DERIVED FROM: T4 slips

LAD: T4CNT I

Tax, Net Federal Calculated (1982 - present)

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

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

LAD: NFTXC I, F, P

Tax, Net Provincial Calculated (1982 - present)

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

The amount of Quebec tax is not outlined on the Federal tax return. Quebec tax has been estimated and is included in this variable.

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

LAD: NPTXC I, F ,P

Taxable Income (1982 - present)

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

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

LAD: TXI__ I, F, P, K

Taxation Province (1982 - present)

DEFINITION: This variable indicates the province, territory or other jurisdiction in which the taxfiler is subject to tax. This is determined, by part, to Canada Customs and Revenue Agency according in the taxfiler's province of residence as of December 31st of the tax year. Jurisdiction is based on where the taxfiler's permanent establishment exists.

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

0 – Newfoundland
1 – Prince Edward Island
2 – Nova Scotia
3 – New Brunswick
4 – Quebec
5 – Ontario
6 – Manitoba
7 – Saskatchewan
8 – Alberta
9 – British Columbia
10 – Northwest Territories
11 – Yukon Territories
12 – Non-Resident
13 – Multiple Jurisdiction
14 – Nunavut (from 1998 to present)

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

LAD: TXPCO I, K

Transfer Payment Income (1982 - present)

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

- From 1982 to present:
  - Canada and Quebec Pension Plan Benefits (CQPP_), (T)
  - Old Age Security Pension (OASP_), (T)
  - Provincial Refundable Tax Credits (PTXC_), (N)
  - Employment Insurance Benefits (EINS_), (T)
  - Family Benefits (FABEN), (N & T)
    1982 - 1986; Provincial Family Allowance for Quebec.
    1982 - 1992; Federal Family Allowance for all provinces.
    1994 - present; Provincial Family Allowance for Quebec.
    1996 - present; Provincial family benefits for British Colombia.
    1997 - present; Provincial family benefits for Alberta and New Brunswick.
    1998 - 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 present:
  - Child Tax Benefit (CTBI_), (N)

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

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

LAD: TRPIN I, F, P

Tuition and Education Transferred by Spouse (1999 – present)

DEFINITION: The tuition and education amounts transferred by the taxfiler's spouse onto the taxfiler's income tax return. The spouse can transfer to the taxfiler any part of certain amounts that the spouse qualifies for but does not need to reduce his or her federal income tax to zero.
The maximum tuition and education amount is 850$ of credit or 5,000$ of fees and amounts. The spouse must designate the amount to the taxfiler on the back of the forms T2202 or T2202A.

DERIVED FROM: Line 360 from Schedule 2 (1999 – present).

LAD: EDUSP I, F, P, K

Tuition Fees for Self (1982 - present)

DEFINITION: Tuition Fees is a non-refundable tax credit. If the taxfiler was a student during the tax year, he/she may claim tuition fees (not books or expenses) paid to an educational institution of post-secondary level in Canada.
Beginning in 1996, if an individual's fees are paid (or the individual is entitled to be reimbursed for them) under a federal program to assist athletes, the individual cannot claim these fees unless the payment or reimbursement has been included in his/her income.

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

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

LAD: TUTDN I, F, P, K

Union, Professional and Other Dues (1982 - present)

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

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

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

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

LAD: DUES_ I, F, P

Workers' Compensation Payments (1992 – present)

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

DERIVED FROM: Line 144 (1992 - present)

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

LAD: WKCPY I, F, P

10. Data Availability Matrix by Variable Name

Variable Name	Acronym	Line In 2001	PG	D	Years 198x	199x	200x	File Type
Age	AGE__		24	*	23456789	0123456789	01	IP K
Alimony or Support Deductions (Paid)	ALMDN	230	25		6789	0123456789	01	IPF
Alimony or Support Income	ALMI_	128	25		6789	0123456789	01	IPF
Business Income, Gross	BGRS_	162	26		23456789	0123456789	01	IPF
Business Income, Net	BNET_	135	26		23456789	0123456789	01	IPF
Capital Gains Exemption, Calculated	GGEX_	254	27		6789	0123456789	01	IPF
Capital Gains/Losses, Net	CLKGX	l197-s3	28				01	IPF
Capital Gains/Losses, Net Taxable	CLKGL	127	28		23456789	0123456789	01	IPF
Child Care Expense Deduction	CCEXD	214	28		23456789	0123456789	01	IPF
Child Tax Benefit	CTBI_		29	*		3456789	01	IPF
Child Tax Credit	CTC__		29		23456789	0123		IPF
Children, Ages of Seven Youngest	KID(1..7)_		30	*	23456789	0123456789	01	I
Children, Total Number in Family	TNKID		30	*	23456789	0123456789	01	I
Commission Income from T4 slips	CMIT4	102	30		23456789	0123456789	01	IPF
Commission Income, Gross	CMGRS	166	31		23456789	0123456789	01	IPF
Commission Income, Net	CMNET	139	31		23456789	0123456789	01	IPF
CPP/QPP Benefits	CQPP_	114	32		23456789	0123456789	01	IPF
CPP/QPP Contribution payable from self-employment	CLCPP	l310-s1	32		23456789	0123456789	01	IPF
CPP/QPP Contributions Through Employment	CQPPD	l308-s1	32		23456789	0123456789	01	IPF
CPP/QPP Disability Benefit Included in Income	DSBCQ	152	33			123456789	01	IPF
Credit for Interest Paid on a Student Loan	LOANC	319	33			9	01	IPF
Death, Year of	YOD__		34	*	23456789	0123456789	01	IP
Disability Amount for Dependent Other than Spouse	DISDO	318	34		6789	0123456789	01	IPF
Disability Amount for Self	DISDN	316	34		3456789	0123456789	01	IPF
Dividends	XDIV_	120	34	*	3456789	0123456789	01	IPF
Donations	TOTDN	l1-s9	35		3456789	0123456789	01	IPF
Education Amount & Tuition Fees Transf. from a Child	EDUDT	324	38				01	IPF
Education Deduction for Full-time Student	EDUDN	l322-s11	38		3456789	0123456789	01	IPFK
Education Deduction for Part-time Student	EDUPT	l321-s11	39			9	01	IPFK
Employment Income from T4 slip	T4E__	101	40		23456789	0123456789	01	IPFK
Employment Insurance Benefits	EINS_	119	40		23456789	0123456789	01	IPFK
Employment Insurance Premiums from T4 slip	T4EIC	312	40		23456789	0123456789	01	IPF
Employment Insurance Repayment	EICRP		41	*	23456789	0123456789	01	IPF
Expenses, Other Allowable	ALEXP	229	41		23456789	0123456789	01	IPF
Family Allowance Received	FA___		42		23456789	0123		IPF
Family Allowance Repayment, Calculated	RFACL		43		23456789	0123456789	01	IPF
Family Allowance, Quebec	FAQUE		44			456789	01	IPF
Family Benefits	FABEN		44		23456789	0123456789	01	IPF
Family Benefits, British Columbia	FABC_		46			6		IPF
Family Flag	FFLAG		46	*	23456789	0123456789	01	I
Family Flag for same sex couple	SSFLG		47				01	I
Family Identification Number	FIN__		47		23456789	0123456789	01	I

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

Variable Name	Acronym	Line In 2001	PG	D	Years 198x	199x	200x	File Type
Family Type	FCMP_		47	*	23456789	0123456789	01	I
Family, Number of Members with a SIN	NWSIN		78		23456789	0123456789	01	I
Farming Income, Gross	FMGRS	168	48		23456789	0123456789	01	I
Farming Income, Net	FMNET	141	49		23456789	0123456789	01	IPF
Fishing Income, Gross	FSGRS	170	49		23456789	0123456789	01	IPF
Fishing Income, Net	FSNET	143	50		23456789	0123456789	01	IPF
GST and FST Credits	GHSTC		50	*	6789	0123456789	01	IPFK
GST Rebate for Employees and Self-employed	GSTRS	457	51			123456789	01	IPF
Home Relocation Loan Deduction, Employee	HRLDN	248	51		6789	0123456789	01	IPF
Immigrant / Emigrant Code	IEMCO		52	*	23456789	0123456789	01	IP K
Immigrant's Country of Birth	PAYSN		52	†	landing year only			I
Immigrant's Country of Citizenship at Landing	PAYSC		52	†	landing year only			I
Immigrant's Country of Last Permanent Residence	PAYSR		54	†	landing year only			I
Immigrant's Industry Codes	ICTIE		55	†	landing year only			I
Immigrant's Intended Occupation	CNP4_		56	†	landing year only			I
Immigrant's Intended Place of Destination	IPRMR		56	†	landing year only			I
Immigrant's Level of Education at Landing	IEDCD		58	†	landing year only			I
Immigrant's Marital Status at Landing	STATM		59	†	landing year only			I
Immigrant's Native Language (or Mother Tongue)	LNGMA		59	†	landing year only			I
Immigrant's Official Languages Ability Indicator	LNGOF		61	†	landing year only			I
Immigrant's Primary Status Vector	PREIM		61	†	landing year only			I
Immigrant's Special Program Code	IPSPC		62	†	landing year only			I
Immigrant's Years of Schooling at Landing	IEDAN		62	†	landing year only			I
Income After Tax	AFTAX		63		23456789	0123456789	01	IPF
Income Before Tax, Total (CCRA Definition)	TIRC_	150	63		23456789	0123456789	01	IPFK
Income Before Tax, Total (SAADD Definition)	XTIRC		64	*	23456789	0123456789	01	IPFK
Indian Exemption for Employment Income	EXIND		66			9	01	IPF
Individual, Description of	INDFL		67	*	23456789	0123456789	01	I
Interest and Investment Income	INVI_	121	67		23456789	0123456789	01	IPF
LAD Identified Number	LIN__		68		23456789	0123456789	01	IP
Landing Year	LNDYR		68	†	23456789	0123456789	01	IP
Language, English or French	LNGCO		68		23456789	0123456789	01	IP
Limited Partnership Income, Net	LTPI_	122	68		89	0123456789	01	IPF
Low Income Status (CCRA Total Income Before Tax)	LIMTI		69	*	23456789	0123456789	01	I
Low Income Status (SAADD Total Income After Tax)	LIMAT		69		23456789	0123456789	01	I
Low Income Status (SAADD Total Income Before Tax)	LIMXT		69	*	23456789	0123456789	01	I
Main Principal Industry Sub-sector of Employers	NAIC1		70	*			01	I
Marital Status	MSTCO		70		23456789	0123456789	01	I
Market Income	MKINC		71	*	23456789	0123456789	01	IPF
Master Categorization of Immigrant Categories	CATIM		71	†	landing year only			I
Medical Expenses, Calculated	MDEXC	l332-s1	74		456789	0123456789	01	IPF
Moving Expenses Deduction	MVEXP	219	74		6789	0123456789	01	IPF
Net Federal Supplements	NFSL_	146	75			23456789	01	IPF
Net Income	NETIC	236	75		23456789	0123456789	01	IPFK

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

Variable Name	Acronym	Line In 2001	PG	D	Years 198x	199x	200x	File Type
Professional Income, Gross	PFGRS	164	86		23456789	0123456789	01	IPF
Professional Income, Net	PFNET	137	86		23456789	0123456789	01	IPF
Non-Refundable Tax Credit, Calculated	NNRCC	l350-s1	76		89	0123456789	01	IPFK
Non-Refundable Tax Credits	TOTNO	335	77		23456789	0123456789	01	IPF
Non-taxable Income	NTXI_	147	78		6789	0123456789	01	IPFK
Number of members with a SIN	NWSIN		78	*	23456789	0123456789	01	PF
Old Age Security Pension	OASP_	113	79		23456789	0123456789	01	IPF
Old Age Security Pension Repayment, Calculated	OASPR	235	79	*	9	0123456789	01	IPF
Other Employment Income	OEI__	104	80		23456789	0123456789	01	IPF
Other Income	OI___	130	80		23456789	0123456789	01	IPF
Pension Adjustment	TPAJA	206	82			123456789	01	IPF
Pension and Superannuation Income	SOP4A	115	83		23456789	0123456789	01	IPF
Pension Income Deduction	PENDC	l314-s1	84		456789	0123456789	01	IPF
Political Contributions, Gross Federal	FPLCG	l409-s1	84		23456789	0123456789	01	IPF
Political Contributions, Provincial	PPLC_		84		23456789	012345678		IPF
Political Contributions Tax Credit, Provincial	PPLCC		84			9	01	IPF
Postal Code	PSCO_		85		23456789	0123456789	01	I F
Principal Industry Sub-sectors of Employers, Num. of	NAICC		85	*			01	I
Province of Residence	PRCO_		87		23456789	0123456789	01	I K
Provincial Refundable Tax Credit	PTXC_	479	87		23456789	0123456789	01	IPF
Provincial Senior's Benefits	SEBEN		88			9	01	IPF
Quebec Abatement	ABQUE	440	88		456789	0123456789	01	IPF
Registered Pension Plan Contribution	T4RP_	207	88		6789	0123456789	01	IPF
Rental Income, Gross	RGRS_	160	89		23456789	0123456789	0 1	IPF
Rental Income, Net	RNET_	126	89		23456789	0123456789	01	IPF
RRSP Contributions	RRSPC	208	90		23456789	0123456789	01	IPF
RRSP Deduction Limit, Current Year	RRSPD	l9-s7	91			56789	01	IPF
RRSP Deduction Limit, Next Year	RRSPL	NA	91			56789	01	IPF
RRSP Income	T4RSP	129	91		89	0123456789	01	IPF
RRSP Income for Persons Aged 65 and Over	RRSPO		92		89	0123456789	01	IPF
RRSP Spousal Contributions	RRSPS		92		789	0123456789	01	IPF
RRSP, Transfers to a	RSPPI	l240-s7	90			56789	01	IPF
Saskatchewan Pension Plan Contributions	PCLSK	209	92			9	01	IPF
Secondary Principal Industry Sub-sector of Empl.	NAIC2		93	*			01	I
Self-employment Income Flag	SEISW		94		23456789	0123456789	01	IP
Self-employment, Net Income	SEI__		94	*	23456789	0123456789	01	IPF
Sex of Individual	SXCO_		94		23456789	0123456789	01	I K
Social Assistance Income	SASPY	145	95			23456789	01	IPF
Social Benefits Repayment	RSBCL	235	95		9	0123456789	01	IPF
Social Insurance Number, Change Code	SINCH		95		23456789	0123456789	01	I
Standard Industrial Classification Code	SICCD		96		89	0123		I
T4 slips issued to individual, Number of	T4CNT		96	*			01	I
Tax, Net Federal Calculated	NFTXC	420	97		23456789	0123456789	01	IPF
Tax, Net Provincial Calculated	NPTXC	428	97		23456789	0123456789	01	IPF

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

Variable Name	Acronym	Line In 2001	PG	D	Years 198x	199x	200x	File Type
Taxable Income	TXI__	260	97		23456789	0123456789	01	IPF
Taxation Province	TXPCO		97		23456789	0123456789	01	I K
Transfer Payment Income	TRPIN		98	*	23456789	0123456789	01	IPF
Tuition and Education Transferred by Spouse	EDUSP	l360-s2	99			9	01	IPF
Tuition Fees for Self	TUTDN	320-s11	99		23456789	0123456789	01	IPF
Union, Professional and Other Dues	DUES_	212	100		23456789	0123456789	01	IPF
Weight Individual 10%	WGT_		12		23456789	0123456789	01	I
Weight Individual 20%	WGT2__		12		23456789	0123456789	01	I
Workers Compensation Payments	WKCPY	144	100			3456789	01	IPF

* An asterisk denotes a derived variable. Derived variables are not directly available from tax forms.
† A dagger denotes a variable from the Longitudinal Immigration Data Base

11. Data Availability Matrix by Acronym

Acronym	Variable Name	Line In 2001	PG	D	Years 198x	199x	200x	File Type
ABQUE	Quebec Abatement	440	88		456789	0123456789	01	IPF
AFTAX	Income After Tax, Total (SAADD Definition)		63		23456789	0123456789	01	IPF
AGE__	Age		24	*	23456789	0123456789	01	IP K
ALEXP	Expenses, Other Allowable	229	41		23456789	0123456789	01	IPF
ALMDN	Alimony or Support Deductions (Paid)	220	25		6789	0123456789	01	IPF
ALMI_	Alimony or Support Income	128	25		6789	0123456789	01	IPF
BGRS_	Business Income, Gross	162	26		23456789	0123456789	01	IPF
BNET_	Business Income, Net	135	26		23456789	0123456789	01	IPF
CATIM	Master Categorization of Immigrant Categories		71	†	landing year only			I
CCEXD	Child Care Expense Deduction	214	28		23456789	0123456789	01	IPF
CLCPP	CPP/QPP Contribution payable from self-employment	310	32		23456789	0123456789	01	IPF
CLKGL	Capital Gains/Losses, Net Taxable	254	28		23456789	0123456789	01	IPF
CLKGX	Capital Gains/Losses, Net	l9-s3	28				01	IPF
CMGRS	Commission Income, Gross	166	31		23456789	0123456789	01	IPF
CMIT4	Commission Income from T4 slips	102	30		23456789	0123456789	01	IPF
CMNET	Commission Income, Net	139	31		23456789	0123456789	01	IPF
CNP4_	Immigrant's Intended Occupation		56	†	landing year only			I
CQPP_	CPP/QPP Benefits	114	32		23456789	0123456789	01	IPF
CQPPD	CPP/QPP Contributions Through Employment	308	32		23456789	0123456789	01	IPF
CTBI_	Child Tax Benefit		29	*		3456789	01	IPF
CTC__	Child Tax Credit	444	29		23456789	0121		IPF
DISDN	Disability Amount for Self	316	34		3456789	0123456789	01	IPF
DISDO	Disability Amount for Dependent Other than Spouse	318	34		6789	0123456789	01	IPF
DSBCQ	CPP/QPP Disability Benefit Included in Income	152	33			123456789	01	IPF
DUES_	Union, Professional and Other Dues	212	100		23456789	0123456789	01	IPF
EDUDN	Education Deduction for Full-time Student	322	38		3456789	0123456789	01	IPFK
EDUDT	Education Amount & Tuition Fees Transf. from a Child	324	38				01	IPF
EDUPT	Education Deduction for Part-time Student	321	39			9	01	IPFK
EDUSP	Tuition and Education Transferred by Spouse	360	99			9	01	IPFK
EICRP	Employment Insurance Repayment		41	*	23456789	0123456789	01	IPF
EINS_	Employment Insurance Benefits	119	40		23456789	0123456789	01	IPFK
EXIND	Indian Exemption for Employment Income		66			9	01	IPF
FA___	Family Allowance Received		42		23456789	01234		IPF
FABC_	Family Benefits, British Columbia		46			6		IPF
FABEN	Family Benefits		44		23456789	0123456789	01	IPF
FAQUE	Family Allowance, Quebec		44			456		IPF
FCMP_	Family Type		47	*	23456789	0123456789	01	I
FFLAG	Family Flag		46	*	23456789	0123456789	01	I
FIN__	Family Identification Number		47		23456789	0123456789	01	I
FMGRS	Farming Income, Gross	168	48		23456789	0123456789	01	IPF
FMNET	Farming Income, Net	141	49		23456789	0123456789	01	IPF

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

Acronym	Variable Name	Line In 2001	PG	D	Years 198x	199x	200x	File Type
FPLCG	Political Contributions, Gross Federal	409	84		23456789	0123456789	01	IPF
FSGRS	Fishing Income, Gross	170	49		23456789	0123456789	01	IPF
FSNET	Fishing Income, Net	143	49		23456789	0123456789	01	IPF
GGEX_	Capital Gains Exemption, Calculated	127	27		6789	0123456789	01	IPF
GHSTC	GST and FST Credits	446	50		6789	0123456789	01	IPFK
GSTRS	GST Rebate for Employees and Self-employed	457	51			123456789	01	IPF
HRLDN	Home Relocation Loan Deduction, Employee	248	51		6789	0123456789	01	IPF
ICTIE	Immigrant's Industry Codes		55	†	landing year only			I
IEDAN	Immigrant's Years of Schooling at Landing		62	†	landing year only			I
IEDCD	Immigrant's Level of Education at Landing		58	†	landing year only			I
IEMCO	Immigrant/Emigrant Code		52	*	23456789	0123456789	01	IP K
INDFL	Individual, Description of		67	*	23456789	0123456789	01	I
INVI_	Interest and Investment Income	121	67		23456789	0123456789	01	I
IPRMR	Immigrant's Intended Place of Destination		56	†	landing year only			I
IPSPC	Immigrant's Special Program Code		62	†	landing year only			I
KID(1..7)_	Children, Ages of Seven Youngest		30	*	23456789	0123456789	01	I
LIMAT	Low Income Status (SAADD Income After Tax)		69		23456789	0123456789	01	I
LIMTI	Low Income Status (CCRA Total Income)		69	*	23456789	0123456789	01	I
LIMXT	Low Income Status (SAADD Total Income)		69	*	23456789	0123456789	01	I
LIN__	LAD Identified Number		68		23456789	0123456789	01	IP
LNDYR	Landing Year		68	†	23456789	0123456789	01	IP
LNGCO	Language, English or French		68		23456789	0123456789	01	IP
LNGMA	Immigrant's Native Language (or Mother Tongue)		59	†	landing year only			I
LNGOF	Immigrant's Official Languages Ability Indicator		61	†	landing year only			I
LOANC	Credit for Interest Paid on a Student Loan	319	33			9	01	IPF
LTPI_	Limited Partnership Income, Net	122	68		89	0123456789	01	IPF
MDEXC	Medical Expenses, Calculated	332	74		456789	0123456789	01	IPF
MKINC	Market Income		71	*	23456789	0123456789	01	IPF
MSTCO	Marital Status		70		23456789	0123456789	01	I
MVEXP	Moving Expenses Deduction	219	74		6789	0123456789	01	IPF
NAIC1	Main Principal Industry Sub-sector of Employers		70	*			01	I
NAIC2	Secondary Principal Industry Sub-sector of Employers		93	*			01	I
NAICC	Principal Industry Sub-sectors of Employers, Num. of		85	*			01	I
NETIC	Net Income	236	75		23456789	0123456789	01	IPFK
NFSL_	Net Federal Supplements	146	75			23456789	01	IPF
NFTXC	Tax, Net Federal Calculated	420	97		23456789	0123456789	01	IPF
NNRCC	Non-Refundable Tax Credit,Calculated	350	76		89	0123456789	01	IPFK
NPTXC	Tax, Net Provincial Calculated	428	97		23456789	0123456789	01	IPF
NTXI_	Non-taxable Income	147	78		6789	0123456789	01	IPFK
NWSIN	Number of Members with a SIN		78		23456789	0123456789	01	PF
OASP_	Old Age Security Pension	113	79		23456789	0123456789	01	IPF
OASPR	Old Age Security Pension Repayment, Calculated	235	79	*	9	0123456789	01	IPF
OEI__	Other Employment Income	104	80		23456789	0123456789	01	IPFK

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

Acronym	Variable Name	Line In 2001	PG	D	Years 198x	199x	200x	File Type
OI___	Other Income	130	80		23456789	0123456789	01	IPFK
PAYSC	Immigrant's Country of Citizenship at Landing		52	†	landing year only			I
PAYSN	Immigrant's Country of Birth		52	†	landing year only			I
PAYSR	Immigrant's Country of Last Permanent Residence		54	†	landing year only			I
PCLSK	Saskatchewan Pension Plan Contributions	209	92			9	01	IPF
PENDC	Pension Income Deduction	314	84		456789	0123456789	01	IPF
PFGRS	Professional Income, Gross	164	86		23456789	0123456789	01	IPF
PFNET	Professional Income, Net	137	86		23456789	0123456789	01	IPF
PPLC_	Political Contributions, Provincial		84		23456789	0123456789	01	IPF
PPLCC	Political Contributions Tax Credit, Provincial		84			9	01	IPF
PREIM	Immigrant's Primary Status Vector		61	†	landing year only			I
PRCO_	Province of Residence		87		23456789	0123456789	01	I K
PSCO_	Postal Code		85		23456789	0123456789	01	I F
PTXC_	Provincial Refundable Tax Credit	479	87		23456789	0123456789	01	IPF
RFACL	Family Allowance Repayment, Calculated		43		9	0123		IPF
RGRS_	Rental Income, Gross	160	89		23456789	0123456789	01	IPF
RNET_	Rental Income, Net	126	89		23456789	0123456789	01	IPF
RRSPC	RRSP Contributions	208	90		23456789	0123456789	01	IPF
RRSPD	RRSP Deduction Limit, Current Year	l8-s7	91			56789	01	IPF
RRSPL	RRSP Deduction Limit, Next Year	NA	91			56789	01	IPF
RRSPO	RRSP Income for Persons Aged 65 and Over		92		89	0123456789	01	IPF
RRSPS	RRSP Spousal Contributions		92		789	0123456789	01	IPF
RSBCL	Social Benefits Repayment	235	95		9	0123456789	01	IPF
RSPPI	RRSP, Transfers to an	240	90			56789	01	IPF
SASPY	Social Assistance Income	145	95			23456789	01	IPF
SEBEN	Provincial Senior's Benefits		88			9	01	IPF
SEI__	Self-employment, Net Income		94	*	23456789	0123456789	01	IPF
SEISW	Self-employment Income Flag		94		23456789	0123456789	01	IP
SICCD	Standard Industrial Classification Code		96		89	012		I
SINCH	Social Insurance Number, Change Code		95	*	23456789	0123456789	01	I
SOP4A	Pension and Superannuation Income	115	83		23456789	0123456789	01	IPF
SSFLG	Family flag for same sex couple		47	*			01	I
STATM	Immigrant's Marital Status at Landing		59	†	landing year only			I
SXCO_	Sex of Individual		94		23456789	0123456789	01	I K
T4CNT	T4 slips issued to individual, Number of		96	*			01	I
T4E__	Employment Income from T4 slip	101	40		23456789	0123456789	01	IPFK
T4EIC	Employment Insurance Premiums from T4 slip	312	40		23456789	0123456789	01	IPF
T4RP_	Registered Pension Plan Contribution	207	88		6789	0123456789	01	IPF
T4RSP	RRSP Income	129	91		89	0123456789	01	IPF
TIRC_	Income Before Tax, Total (CCRA Definition)	150	63		23456789	0123456789	01	IPFK
TNKID	Children, Total Number in Family		30	*	23456789	0123456789	01	I
TOTDN	Donations	344	35		3456789	0123456789	01	IPF
TOTNO	Non-Refundable Tax Credits	335	77		23456789	0123456789	01	IPF

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

Acronym	Variable Name	Line In 2001	PG	D	Years 198x	199x	200x	File Type
TPAJA	Pension Adjustment	206	82			123456789	01	IPF
TRPIN	Transfer Payment Income		98	*	23456789	0123456789	01	IPF
TUTDN	Tuition Fees for Self	320	99		23456789	0123456789	01	IPFK
TXI__	Taxable Income	260	97		23456789	0123456789	01	IPFK
TXPCO	Taxation Province		97		23456789	0123456789	01	I K
WGT__	Weight Individual 10%		12		23456789	0123456789	01	I
WGT2_	Weight Individual 20%		12		23456789	0123456789	01	I
WKCPY	Workers Compensation Payments	144	100			23456789	01	IPF
XDIV_	Dividends	120	34	*	23456789	0123456789	01	IPF
XTIRC	Income Before Tax, Total (SAAD Definition)		64	*	23456789	0123456789	01	IPFK
YOD__	Death, Year of		34	*	23456789	0123456789	01	IP

* An asterisk denotes a derived variable. Derived variables are not directly available from tax forms.
† A dagger denotes a variable from the Longitudinal Immigration Data Base

12. Variable Counts and Amounts for Individuals from 1998 to 2001

Acronym	Variable Name	1998		1999		2000		2001	
		#	($'000)	#	($'000)	#	($'000)	#	($'000)
ABQUEI	Quebec Abatement	3,552,150	2,628,591	3,619,750	2,787,208	3,691,250	3,063,738	3,765,300	2,861,628
AFTAXI	Income After Tax	21,597,650	475,148,300	21,970,200	505,314,600	22,291,900	539,463,980	22,868,700	590,012,460
ALEXPI	Expenses, Other Allowable	666,150	2,597,985	673,750	2,762,375	707,450	3,042,035	728,650	3,133,195
ALMDNI	Alimony or Support Deductions (Paid)	294,450	1,943,370	265,250	1,777,175	237,350	1,661,450	205,450	1,520,330
ALMI_I	Alimony or Support Income	262,950	1,735,470	236,650	1,609,220	227,950	1,595,650	214,650	1,566,945
BGRS_I	Business Income, Gross	1,619,200	882,625,920	1,632,600	674,753,580	1,645,850	654,554,545	1,659,250	792,623,725
BNET_I	Business Income, Net	1,639,500	13,443,900	1,648,000	14,832,000	1,659,050	15,760,975	1,668,900	16,855,890
CCEXDI	Child Care Expense Deduction	986,100	2,563,860	1,025,400	2,768,580	1,063,650	2,871,855	1,075,100	2,902,770
CLCPPI	CPP/QPP Contribution from self-empl.	919,350	919,350	933,000	1,026,300	949,650	1,234,545	1,100,000	1,430,000
CLKGLI	Capital Gains/Losses, Net Taxable	1,929,950	13,316,655	1,988,300	14,315,760	2,457,200	21,131,920	1,509,450	9,509,535
CMGRSI	Commission Income, Gross	130,800	5,009,640	136,600	4,439,500	134,100	4,371,660	131,800	5,865,100
CMIT4I	Commission Income from T4 slips	286,250	7,099,000	304,750	7,496,850	321,200	8,640,280	345,900	8,855,040
CMNETI	Commission Income, Net	133,000	1,915,200	138,250	1,990,800	135,800	2,199,960	133,650	2,245,320
CQPP_I	CPP/QPP Benefits	4,275,900	21,379,500	4,396,250	22,420,875	4,513,200	23,017,320	4,632,750	24,553,575
CQPPDI	CPP/QPP Contributions Through Empl.	12,144,950	8,137,117	12,492,150	9,369,113	12,840,500	10,914,425	13,252,050	12,854,489
CTBI_I	Child Tax Benefit	3,325,150	5,320,240	3,243,950	5,514,715	3,321,400	6,642,800	3,301,900	7,264,180
DISDNI	Disability Amount for Self	395,250	1,660,050	399,650	1,678,530	396,900	1,706,670	355,200	2,131,200
DISDOI	Disability Amt for Depend. other than Sp.	90,700	380,940	93,150	391,230	96,450	501,540	101,450	720,295
DSBCQI	CPP/QPP Disability Benefit	343,150	2,710,885	341,250	2,661,750	334,600	2,643,340	336,150	2,722,815
DUES_I	Union, Professional and Other Dues	4,858,600	2,186,370	4,996,000	2,298,160	5,132,550	2,412,299	5,243,350	2,569,242
EDUDNI	Educational Ded. for Full Time Student	1,143,750	1,486,875	1,230,250	1,599,325	1,315,850	1,710,605	1,427,000	3,710,200
EICRPI	Employment Insurance Repayment	113,150	124,465	142,750	185,575	72,950	62,737	83,100	74,790
EINS_I	Employment Insurance Benefits	2,321,850	10,216,140	2,222,150	9,555,245	2,119,400	9,113,420	2,289,800	10,762,060
EXINDI	Indian Exemption for Empl. Income	- .	- .	66,325	1,160,688	71,500	1,301,300	80,100	1,537,920
FABENI	Family Benefits	1,171,950	1,640,730	1,484,050	1,632,455	1,238,650	1,090,012	1,205,000	1,000,150
FMGRSI	Farming Income, Gross	431,800	34,500,820	428,300	35,206,260	422,700	37,916,190	418,900	39,125,260
FMNETI	Farming Income, Net	438,900	1,580,040	434,050	1,649,390	428,550	1,714,200	423,700	1,991,390
FPLCGI	Political Contributions, Gross Federal	119,550	20,324	115,900	17,385	179,250	41,228	93,350	17,737
FSGRSI	Fishing Income, Gross	36,250	2,120,625	35,600	1,391,960	35,400	1,394,760	35,500	1,377,400

12. Variable Counts and Amounts for Individuals from 1998 to 2001 (Cont'd)

Acronym	Variable Name	1998		1999		2000		2001	
		#	($'000)	#	($'000)	#	($'000)	#	($'000)
FSNETI	Fishing Income, Net	36,350	399,850	36,250	525,625	35,600	523,320	36,150	488,025
GGEX_I	Capital Gains Exemption	67,000	3,597,900	65,000	3,620,500	63,350	3,509,590	53,950	2,325,245
GHSTCI	GST and FST Credits	8,233,400	2,634,688	8,112,500	2,596,000	8,118,650	2,679,155	8,209,200	2,709,036
GSTRSI	GST Rebate for Empl. and Self-empl.	374,100	78,561	454,700	90,940	502,200	105,462	503,800	105,798
HRLDNI	Home Relocation Loan Deduction	4,300	2,752	4,850	3,104	5,850	3,861	6,200	4,774
INVI_I	Interest and Investment Income	7,038,300	16,891,920	7,110,250	17,775,625	7,412,750	20,014,425	7,383,950	20,675,060
LTPI_I	Limited Partnership Income, Net	135,250	-108,200	134,950	-156,542	135,300	-391,017	134,800	-576,944
MDEXCI	Medical Expenses, Calculated	1,945,450	3,307,265	2,096,100	3,772,980	2,270,900	4,087,620	2,462,650	4,432,770
MVEXPI	Moving Expenses Deduction	127,350	292,905	132,100	303,830	137,800	303,160	145,100	348,240
NETICI	Net Income	20,536,400	564,751,000	20,970,800	593,473,640	21,338,450	646,555,035	22,053,150	674,826,390
NFSL_I	Net Federal Supplements	1,496,800	4,939,440	1,501,850	5,106,290	1,501,450	5,255,075	1,520,850	5,475,060
NFTXCI	Tax, Net Federal Calculated	14,593,550	78,805,170	14,875,850	83,304,760	15,174,900	91,049,400	15,620,100	85,910,550
NNRCCI	Non-Refundable Tax Credit	21,424,700	34,279,520	21,837,900	37,124,430	22,176,100	39,916,980	22,838,750	38,825,875
NPTXCI	Tax, Net Provincial Calculated	13,733,400	46,693,560	14,151,400	49,529,900	13,984,850	51,743,945	14,192,150	49,672,525
NTXI_I	Non-taxable Income	3,645,200	18,226,000	3,547,000	17,735,000	3,479,700	17,746,470	3,450,000	17,940,000
OASP_I	Old Age Security Pension	3,636,400	16,727,440	3,665,550	16,861,530	3,742,800	17,591,160	3,866,300	18,944,870
OASPRI	Old Age Security Pension Repayment	200,600	521,560	220,300	572,780	253,350	709,380	243,550	657,585
OEI__I	Other Employment Income	1,488,000	7,142,400	1,560,650	7,959,315	1,764,300	9,174,360	1,887,150	10,379,325
OI___I	Other Income	3,219,250	12,555,075	3,211,200	12,844,800	3,077,400	13,540,560	3,173,300	14,597,180
PENDCI	Pension Income Deduction	2,721,350	2,639,710	2,808,450	2,724,197	2,888,200	2,801,554	2,976,900	2,887,593
PFGRSI	Professional Income, Gross	315,450	853,355,340	319,250	1,107,350,550	317,350	1,018,534,825	314,350	989,699,540
PFNETI	Professional Income, Net	319,550	15,306,445	322,650	16,100,235	321,150	17,213,640	318,600	18,351,360
PTXC_I	Provincial Refundable Tax Credit	6,432,250	1,736,708	6,252,650	1,625,689	6,342,200	1,585,550	6,292,000	1,824,680
RGRS_I	Rental Income, Gross	1,244,250	93,318,750	1,239,950	81,836,700	1,231,250	75,106,250	1,246,800	69,322,080
RNET_I	Rental Income, Net	1,183,950	2,131,110	1,179,000	2,240,100	1,173,650	2,347,300	1,187,900	2,732,170
RRSPCI	RRSP Contributions	6,207,850	27,314,540	6,320,450	28,442,025	6,376,650	29,970,255	6,343,150	29,178,490
RRSPDI	RRSP Deduction Limit, Current Year	17,363,500	225,725,500	17,839,100	253,315,220	18,285,750	279,771,975	18,831,450	310,718,925
RRSPLI	RRSP Deduction Limit, Next Year	16,996,150	248,143,790	17,376,600	276,287,940	17,785,850	304,138,035	18,141,650	335,620,525
RRSPOI	RRSP income of person 65+	402,400	2,374,160	405,950	2,435,700	403,100	2,539,530	399,900	2,519,370
RSBCLI	Social Benefits Repayment	312,700	656,670	362,000	760,200	325,550	748,765	325,900	749,570

12. Variable Counts and Amounts for Individuals from 1998 to 2001 (Cont'd)

Acronym	Variable Name	1998		1999		2000		2001	
		#	($'000)	#	($'000)	#	($'000)	#	($'000)
RSPPII	Pension incomes transfer to RRSP	123,750	3,328,875	104,200	2,844,660	105,700	3,023,020	96,450	2,797,050
SASPYI	Social Assistance Income	1,722,550	9,646,280	1,620,800	8,914,400	1,529,800	8,413,900	1,483,450	8,158,975
SEI__I	Self-employment, Net Income	2,477,750	32,706,300	2,491,450	35,129,445	2,496,100	37,441,500	2,499,500	39,992,000
SOP4AI	Pension and Super Annuation Income	2,669,700	34,973,070	2,753,700	37,450,320	2,836,350	39,708,900	2,934,050	42,837,130
T4E__I	Employment Income from T4 slip	13,444,950	399,315,015	13,815,050	424,122,035	14,213,100	460,504,440	14,718,150	488,642,580
T4EICI	Empl. Insurance Premiums from T4 slip	12,647,600	7,841,512	13,013,250	7,677,818	13,406,200	7,507,472	13,867,100	7,488,234
T4RP_I	Registered Pension Plan Contribution	3,565,250	6,773,975	3,538,750	6,723,625	3,628,250	6,530,850	3,731,500	7,089,850
T4RSPI	RRSP Income	1,456,250	8,009,375	1,536,750	8,452,125	1,601,900	9,291,020	1,681,350	9,247,425
TIRC_I	Income, Total (CCRA Definition)	20,658,050	607,346,670	21,077,350	644,966,910	21,442,550	696,882,875	22,049,650	727,638,450
TOTDNI	Donations	5,488,300	4,939,470	5,505,950	5,120,534	5,606,450	5,606,450	5,654,650	5,654,650
TOTNOI	Non-Refundable Tax Credits	21,424,700	197,107,240	21,837,300	209,638,080	22,176,100	221,761,000	22,838,750	237,523,000
TPAJAI	Pension Adjustment	4,869,900	19,966,590	4,942,250	20,757,450	5,140,800	22,105,440	5,337,300	24,017,850
TUTDNI	Tuition Fees for Self	1,840,450	3,128,765	1,925,600	3,466,080	2,013,950	3,826,505	2,085,500	4,171,000
TXI__I	Taxable Income	19,733,400	536,748,480	20,218,650	570,165,930	20,634,250	619,027,500	21,251,800	650,305,080
WKCPYI	Workers Compensation Payments	698,550	3,702,315	694,250	3,818,375	714,250	3,999,800	712,150	4,344,115
XDIV_I	Dividends	2,556,200	10,736,040	3,185,450	13,697,435	3,763,050	13,546,980	3,045,950	13,402,180
XTIRCI	Income, Total (SAAD definition)	21,592,450	600,270,110	21,962,050	634,703,245	22,283,250	679,639,125	22,860,650	722,396,540

13. Definition of Total Income Variables

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

TIRC: Total Income as per Canada Customs and 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 Customs and 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 2001, while the details are given in Table 5, Definition of XTIRC, 1982-2001.

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 - 2001, while Table 6, Definition of MKINC, 1982 - 2001, 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 2001 via:

Table 1: Components of XTIRC in 2001
Table 2: Components of MKINC, 1982 - 2001
Table 3: History of Components of XTIRC
Table 4: Differences between TIRC and XTIRC, 1982 - 2001
Table 5: Definition of XTIRC, 1982 - 2001
Table 6: Definition of MKINC, 1982 - 2001

Table 1 - Components of XTIRC in 2001

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
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
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

Table 2 - Components of MKINC, 1982-2001

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
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

Table 3 - History of Components of XTIRC

1986
As a result of introducing the Federal Sales Tax Credit, FST, non-taxable income is added to XTIRC. Two new variables are added to LAD, Non-taxable Income, NTXI_, and FST credit, 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 Partnerships income is available as a separate field, LTPI_. It was previously included in Net Self-employment Income, SEI__, Net Rental Income, RNET_, or Other Income, OI___.

1989
No changes were made.

1990
Goods and Services Tax (GST) credit is added to LAD through the existing FST Credit variable, 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. *

1994
A variable denoting estimated provincial Family Allowance payments to residents of Quebec, FAQUE, is added. *

1995
No changes were made.

1996
A variable denoting estimated provincial family benefits to residents of British Columbia, FABC_, is added. This is the first year residents of British Columbia receive provincial family benefits (FABC_). *

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

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

1998
The Saskatchewan Child Benefit, Ontario Child Care Supplement for Working Families, the Northwest Territories Child Benefit and the Nova Scotia Child Benefit programs started. *

1999
Indian Exempt Employment Income, EXIND, is included as a component of XTIRC.

2000
No changes were made.

2001
No changes were made.

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

Table 4 - Differences between TIRC and XTIRC, 1982-2001

Part 1: Variables included in TIRC

Description	1982-1985	1986	1987	1988-1991	1992	1993-2001
Total Earnings from T4 Slips	T4E__	T4E__	T4E__	T4E__	T4E__	T4E__
Other Employment Income	OEI__	OEI__	OEI__	OEI__	OEI__	OEI__
Self-employment, Net Income	SEI__ (Inc.LTPI_)	SEI__ (Inc.LTPI_)	SEI__ (Inc.LTPI_)	SEI__	SEI__	SEI__
Old Age Security Pension	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_
CPP/QPP Benefits	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_
Pension and Superanuation Income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family Allowance, Received (Quebec amount excl. 1987-1992)	FA___	FA___	FA___ (Que. excl.)	FA___ (Que. excl.)	FA___ (Que. excl.)	
Employment Insurance Benefits	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_
Dividend Income from T4 (DIVTX) (not included in the LAD)	3/2 of XDIV_	3/2 of XDIV_	4/3 of XDIV_	5/4 of XDIV_	5/4 of XDIV_	5/4 of XDIV_
Interest and Investment Income	INVI_	INVI_	INVI_	INVI_	INVI_	INVI_
Limited Partnership Income, Net	(Inc. in SEI__ or RNET_or OI___)	(Inc. in SEI__ or RNET_or OI___)	(Inc. in SEI__ or RNET_or OI___)	LTPI_	LTPI_	LTPI_
Rental Income, Net	RNET_ (Inc. LTPI_)	RNET_ (Inc. LTPI_)	RNET_	RNET_	RNET_	RNET_
Capital Gains/Losses, Calculated	CLKGL_	CLKGL_	CLKGL_	CLKGL_	CLKGL_	CLKGL_
Alimony or Support Income	(Incl. in OI___)	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_
RRSP Income	(Incl. in OI___)	(Incl. in OI___)	(Incl. in OI___)	T4RSP	T4RSP	T4RSP
Other Income	OI___ (Includes ALMI_, T4RSP, LTPI_)	OI___ (Includes ALMI_, T4RSP, LTPI_)	OI___ (Includes ALMI_, T4RSP, LTPI_)	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
=Total Income	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**

Table 4- Differences Between TIRC and XTIRC, 1982-2001 (Cont'd)

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

Description	1982-1985	1986	1987	1988-1989	1990-1991	1992	1993	1994-1995	1996	1997	1998	1999-2001
=Total Income	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**	**=TIRC_**
(MINUS) Capital Gains/Losses	CLKGL	CLKG	CLKG	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) 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, B.C.)	FABEN (NB, QC ALTA, BC)	FABEN (NS, NB, QC, ON, SK, AL, BC, NWT)	FABEN (NS, NB, QC, ON, SK, AL, BC, NWT)
(PLUS) GST and FST Credit	-	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
=Total Income (SAADD)	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**

Table 5 - Definition of XTIRC, 1982-2001

Description	1982-1985	1986	1987	1988-1991	1992	1993	1994-1995	1996	1997	1998	1999-2001
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__ (Inc. LTPI_)	SEI__ (Inc. LTPI_)	SEI__ (Inc. LTPI_)	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__	SEI__
Old Age Security Pension	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_	OASP_
CPP/QPP Benefits	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_
Pension and Superannuation Income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family Benefits	FABEN (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, AL, BC, NWT)	FABEN (NS, NB, QC, ON SK, AL, BC, NWT)
Employment Insurance Benefits	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_	EINS_
Dividends	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_
Interest and Investment Income	INVI_	INVI_	INVI_	INVI_	INVI_	INVI_	INVI_	INVI_	INVI_	INVI_	INVI_
Limited Partnership Income, Net	(Inc. in SEI__ or RNET or OI___)	(Inc. in SEI__ or RNET or OI___)	(Inc. in SEI__ or RNET or OI___)	LTPI_	LTPI_	LTPI_	LTPI_	LTPI_	LTPI_	LTPI_	LTPI_
Rental Income, Net	RNET_ (Inc. LTPI_)	RNET_ (Inc. LTPI_)	RNET_ (Inc. LTPI_)	RNET_	RNET_	RNET_	RNET_	RNET_	RNET_	RNET_	RNET_
Alimony or Support Income	(Incl. in OI___)	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_
RRSP Income Persons 65+	(Incl. in OI___)	(Incl. In OI___)	(Incl. in OI___)	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
Other Income	OI___ (Includes ALMI_, T4RSP, LTPI_)	OI___ (Includes ALMI_, T4RSP, LTPI_)	OI___ (Includes ALMI_, T4RSP, LTPI_)	OI___	-	-	OI___	OI___	OI___	OI___	OI___
Income, Non-taxable	-	NTXI__	NTXI__	NTXI__	NFSL_ WKCPY SASPY	NFSL_ WKCPY SASPY	NFSL_ WKPY ASPY	NFSL_ WKPY ASPY	NFSL_ WKPY ASPY	NFSL_ WKPY ASPY	NFSL_ WKPY ASPY
Provincial Refundable Tax Credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
Child Tax Credit	CTC__	CTC__	CTC__	CTC__	CTC__	-	-	-	-	-	-
Child Tax Benefit	-	-	-	-	-	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_
GST and FST Credits	-	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
=Total Income (SAADD)	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**	**=XTIRC**

Table 6 - Definition of MKINC, 1982-2001

Description	1982-1985	1986-1987	1988-1998	1999-2001
Earnings from T4 Slips, Total	T4E__	T4E__	T4E__	T4E__
Indian Exemption for Employment Income	-	-	-	EXIND
Other Employment Income	OEI__	OEI__	OEI__	OEI__
Self-employment, Net Income	SEI__ (Inc.LTPI_)	SEI__ (Inc.LTPI_)	SEI__	SEI__
Pension and Superannuation Income	SOP4A	SOP4A	SOP4A	SOP4A
Dividends	XDIV_	XDIV_	XDIV_	XDIV_
Interest and Investment Income	INVI_	INVI_	INVI_	INVI_
Limited Partnership Income, Net Amount	(Includes in SEI__ or RNET_ or OI___)	(Includes in SEI__ or RNET_ or OI___)	LTPI_	LTPI_
Rental Income, Net	RNET_ (Inc. LTPI_)	RNET_ (Inc. LTPI_)	RNET_	RNET_
Alimony or Separation Allowance Income	(Includes in OI___)	ALMI_	ALMI_	ALMI_
RRSP Income person 65+	(Includes in OI___)	(Incl. in OI___)	RRSPO	RRSPO
Other Income	OI___ (Includes ALMI_, T4RSP, LTPI_)	OI___ (Includes T4RSP, LTPI_)	OI___	OI___
=Market Income	**=MKINC**	**=MKINC**	**=MKINC**	**=MKINC**