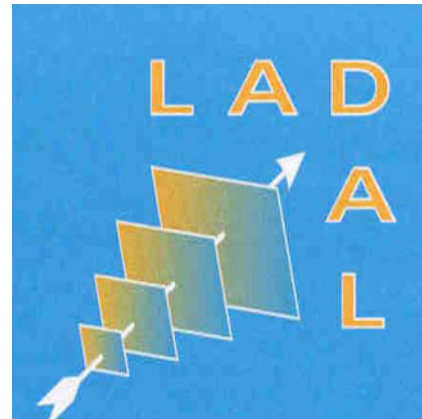




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Longitudinal Administrative Data Dictionary

2004



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Statistics Canada
Small Area and Administrative Data Division

Longitudinal Administrative Data Dictionary

2004

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Note of Appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0^s value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- p preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published

Table of contents

1. Introduction	6
2. Confidentiality	7
3. Geography	7
4. Dictionary format and contents.....	7
5. LAD register	9
6. Programming tips	10
Sample LAD program	11
7. Index to LAD variables	13
8. Design of LAD variable acronyms	20
9. LAD variable definitions.....	22
10. Data availability matrix by variable name	103
11. Data availability matrix by acronym	107
12. Variable counts and amounts for individuals from 2003 to 2004	111
13. Correspondence with the IMDB variables	114
14. Definition of total income variables.....	114
Table 1 Components of XTIRC, 2004.....	116
Table 2 Components of MKINC, 1982 to 2004	117
Table 3 History of components of XTIRC	118
Table 4 Differences between TIRC and XTIRC, 1982 to 2004	120
Part 1: Variables included in TIRC	120
Part 2: Variables to be added or removed from TIRC to create XTIRC.....	121
Table 5 Definition of XTIRC, 1982 to 2004	122
Table 6 Definition of MKINC, 1982 to 2004	123

1. Introduction

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

The LAD is a random, 20% sample of the T1FF. Selection for LAD is based on an individual's SIN. There is no age restriction, but people without a SIN can only be included in the family component. Once a person is selected for the LAD, the individual remains in the sample and is picked up each year from the T1FF if he or she appears on the T1 that year. Individuals selected for the LAD are linked across years by a unique LAD identification number (LIN__I) generated from the SIN, to create a longitudinal profile of each individual. The LAD is augmented up each year with a sample of new taxfilers so that it consists of approximately 20% of taxfilers for every year. The 20% sample has increased from 3,227,485 people in 1982 to 4,842,265 in 2004 (a 50% 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 1982-2004, 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 2004.
- The **definition** of the variable.
- The **source** of the variable such as the line number on the tax form or through LAD processing.
- Where relevant, the availability and historical continuity of the variable in relation to Canada Revenue Agency’s definition of total income (**TIRC_**) and to 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, 2003 to 2004** (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, and the Canada Revenue Agency’s (CRA) 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 2004
Table 2:	Components of MKINC, 1982 to 2004
Table 3:	History of components of XTIRC
Table 4:	Differences between TIRC and XTIRC, 1982 to 2004
Table 5:	Definition of XTIRC, 1982 to 2004
Table 6:	Definition of MKINC, 1982 to 2004

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 supersedes information in the existing LAD register.

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

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

LIN__I: This is a numeric variable uniquely identifying each individual in LAD

SXCO_I: This is a character variable identifying the sex of the individual.

 'F': females

 'M': males

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

YOB__I: This is a four digit numeric field identifying the year of birth of the individual (e.g. 1947). The age of the individual in any given year can be calculated by subtracting 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_I2004: 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.

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

 'Y' (Yes) = Temporary SIN;

 'N' (No) = No temporary SIN.

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

IMMFLI: Flag to indicate whether or not an individual is a Canadian immigrant who landed in 1980 to 2003, where:

‘Y’ (Yes) = Immigrant;

‘N’ (No) = Not an immigrant.

WGT__I¹: 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 four-digit year extension exists in most, but not all, cases). Observations in the LAD files are sorted by a variable named lin__i (note that there is no year extension for this variable) and can be linked across years by means of this variable.

Data access is undertaken with SAS programming language. The next page contains a sample SAS program designed to access LAD data. The library assignments on the first three lines are the locations for the input files (first two lines) and the output files, respectively. The input files are in SAS format and can therefore be accessed with a SET or MERGE statement. This sample program retrieves the number of Social Assistance (SA) recipients in Ontario that did not have any earnings appearing on their T4 slips,

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

according to sex and year. 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 2002 to 2004 are selected. At the end of the program, four tables are created from the output data file. Note that for confidentiality purposes, the weight variables `wgt__i` (with the LAD 10% sample) or `wgt2_i` (with the LAD 20% sample) must be used whenever a SAS procedure such as `FREQ` or `LOGISTIC` is invoked.

When programming in SAS, it is important to keep in mind the distinction between missing values and zeros in numeric fields. 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 `RRSPS1986` (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 using the LAD;

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

* This sample program's objective is to use the 20% LAD to retrieve the number of Social Assistance (SA) recipients in Ontario that did not have any earnings appearing on their T4 slips, according to sex and year (in this case, 2002 to 2004). Data for provinces and earnings are from the LAD files whereas the sex variable is from the 2004 LAD register (the most recent). ;

* The first step is to create a datafile containing all the information that we need to produce our tables. This datafile will be called `lad0204` and will be saved in the 'out' directory. The Longitudinal Identifier Number (`LIN__I`) is used to merge the annual LAD datasets. ;

```
data out.lad0204 ;
merge
source1.lad2002
(where=(prco_i2002 = 5) keep=lin__i prco_i2002 saspyi2002 t4e__i2002)
source2.lad2002
(where=(prco_i2002 = 5) keep=lin__i prco_i2002 saspyi2002 t4e__i2002)

source1.lad2003
(where=(prco_i2003 = 5) keep=lin__i prco_i2003 saspyi2003 t4e__i2003)
source2.lad2003
(where=(prco_i2003 = 5) keep=lin__i prco_i2003 saspyi2003 t4e__i2003)
```

```
source1.lad2004
(where=(prco_i2004 = 5) keep=lin__i prco_i2004 saspyi2004 t4e__i2004)
source2.lad2004
(where=(prco_i2004 = 5) keep=lin__i prco_i2004 saspyi2004 t4e__i2004)
```

```
source1.reg2004 (keep=lin__i sxco_i flag_i2002-flag_i2004 wgt2_i) ;
source2.reg2004 (keep=lin__i sxco_i flag_i2002-flag_i2004 wgt2_i) ;
```

```
by lin__i ;
```

If flag_i2002 = 1 and flag_i2003 = 1 and flag_i2004 = 1; *person must be taxfiler in all 3 years;

* We create a flag variable that identifies the SA recipients for each year. The result is three variables taking a value of either 1 or 0: flag_sa2002, flag_sa2003 and flag_sa2004. ;

```
if t4e__i2002 = 0 and saspyi2002 > 0 then flag_sa2002 = 1 ;
else flag_sa2002 = 0 ;
if t4e__i2003 = 0 and saspyi2003 > 0 then flag_sa2003 = 1 ;
else flag_sa2003 = 0 ;
if t4e__i2004 = 0 and saspyi2004 > 0 then flag_sa2004 = 1 ;
else flag_sa2004 = 0 ;
```

* We also want to identify recipients in 2004 that were in, at least, their third year of SA participation.

```
If flag_sa2002 = 1 and flag_sa2003 = 1 and flag_sa2004 = 1
then flag_3sa2004 = 1 ; else flag_3sa2004 = 0 ;
```

```
run ;
```

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

```
proc freq data = out.lad0204 ;
tables sxco_i*flag_sa2002 ;
tables sxco_i*flag_sa2003 ;
tables sxco_i*flag_sa2004 ;
tables flag_3sa2004 ;
weight wgt2_i ;
run ;
```

* End of the sample program ;

7. Index to LAD variables

A

Abatement (see Quebec abatement).....	89
After tax total income (see Income after tax, total (SAADD definition)	62
Age	23, 28, 39, 41, 62, 63, 78, 79, 80, 81, 82, 84, 97, 100
Alimony or separation allowance income.....	24
Alimony or support deductions (paid)	23
Alimony or support income.....	24

B

British Columbia Family Allowance (see Family Allowance, British Columbia)	42, 44
Business income, gross	24, 25
Business income, net.....	25, 62, 63

C

Capital gains	
Exemption, calculated.....	25
Capital gains/losses	
Net	26
Net taxable.....	26
Charitable donations (See Donations).....	33
Child care expense deduction.....	27
Child Tax Benefit.....	27, 40, 63, 100
Child tax credit	27, 63, 79
Children, ages of the seven youngest.....	28
Children, total number in family	28
Commission income from T4 slips	29
Commission income, gross	29
Commission income, net.....	29, 62, 63
CPP/QPP benefits.....	30, 31, 100
CPP/QPP contributions payable from self-employment	30
CPP/QPP contributions through employment.....	31
CPP/QPP disability benefits included in income.....	31
Credit for interest paid on a student loan	31

D

Death, year of.....	32
Destination	
Immigrant's intended place of.....	57
Disability amount for a dependent other than spouse	32
Disability amount for self	32
Dividends.....	33, 62, 63, 70
Donations	33

E

Earnings from T4 slips, total (see Employment income from T4 slips, total).....	38, 62, 63, 70
Education	
Immigrant's level of education at landing	58
Immigrant's years of schooling at landing	62
Educational deduction.....	37
Education amount & tuition fees transferred from a child.....	36
For full-time student	37
For part-time student	37
Tuition and education transferred by spouse	101

Tuition fees for self	101
Employment income from T4 slips, total	38
Employment income, other	62, 63, 81
Employment insurance benefits	38, 62, 63, 97, 100
Employment insurance premiums from T4 slips	39
Employment insurance repayment	38, 39, 41, 81
Expenses, other allowable	40, 62, 63

F

Family Allowance received.....	40, 62
Family Allowance repayment calculated.....	39, 41, 81
Family Allowance, British Columbia.....	42, 44
Family Allowance, Quebec.....	40, 42
Family flag.....	44
Family flag for same sex couple	45
Family identification number	45
Family type.....	44, 45
Farming income, gross.....	46
Farming income, net	47, 62, 63
Federal supplements, net (see Net federal supplements)	62, 63, 76, 81, 97, 100
Federal tax (see Tax, net federal calculated).....	98
Fishing income, gross	47
Fishing income, net.....	48, 62, 63
Forward sortation area (see Postal code).....	86

G

Gender (see sex of individual)	96
GST and FST credits	100
GST and FST Credits.....	49
GST rebate for employees and self-employed	49
GST rebate for self-employed.....	49, 100

H

Home Buyer's Plan repayment	49
Home Buyer's Plan shortfall amount.....	50
Home Buyer's Plan withdrawal	50
Home relocation loan deduction, employee.....	51

I

Immigrant category	52
Immigrant flag	10
Immigrant/emigrant code	51
Immigrant's country of birth.....	53
Immigrant's country of citizenship at landing	53
Immigrant's country of last permanent residence	55
Immigrant's intended occupation	56
Immigrant's intended place of destination.....	57
Immigrant's level of education at landing.....	58
Immigrant's marital status at landing	59
Immigrant's official languages ability indicator.....	61
Immigrant's special program code	61
Immigrant's years of schooling at landing.....	62
Immigrants	
Country of birth	53
Country of citizenship at landing.....	53
Country of last permanent residence.....	55
Intended occupation	56

Intended place of destination.....	57
Landing year	67
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
Special program code.....	61
Years of schooling at landing.....	62
Income	
Alimony or separation allowance income	24
Alimony or support income	24
British Columbia Family Allowance (see Family Allowance, British Columbia).....	42, 44
Business income, gross.....	24, 25
Business income, net.....	25, 62, 63
Child Tax Benefit	27, 40, 63, 100
Child tax credit	27, 63, 79
Commission income from T4 slips.....	29
Commission income, gross.....	29
Commission income, net	29, 62, 63
CPP/QPP benefits	30, 31, 100
CPP/QPP disability benefits included in income	31
Disability amount for a dependent other than spouse	32
Disability amount for self.....	32
Dividends	33, 62, 63, 70
Employment income, other	62, 63, 81
Family Allowance received	40, 62
Family Allowance, British Columbia.....	42, 44
Family Allowance, Quebec	40, 42
Farming income, gross	46
Farming income, net.....	47, 62, 63
Federal supplements, net (see Net federal supplements).....	62, 63, 76, 81, 97, 100
Fishing income, gross.....	47
Fishing income, net.....	48, 62, 63
GST and FST credits	49, 100
GST rebate for employees and self-employed	49
GST rebate for self-employed.....	49, 100
Income after tax, total (SAADD definition).....	62
Income before tax, total (CRA definition).....	62
Income before tax, total (SAADD definition).....	63
Indian exempt employment income	63, 65, 70
Interest and investment income.....	67
Limited partnership income, net.....	62, 63, 68, 70
Market income	70
Net federal supplements.....	62, 63, 76, 79, 81, 97, 100
Net income.....	38, 39, 62, 63, 70, 77, 97
Net self-employment income (see Self-employment, net income).....	70, 96
Non-taxable income	79, 97, 100, 102
Old Age Security pension	39, 41, 62, 63, 80, 81, 82, 84, 97, 100
Other employment income.....	62, 63, 81
Other income	24, 62, 63, 82
Pension and superannuation income	62, 63, 70, 84
Professional income, gross.....	87
Professional income, net	62, 63, 88
Provincial refundable tax credit.....	82, 89, 100
Quebec Family Allowance (see Family Allowance, Quebec).....	40, 42
Registered retirement savings plan income (see RRSP income)	62, 63, 70

Rental income, gross	62, 63, 70, 90
Rental income, net	62, 63, 70, 90
RRSP income	93
Self-employment, net income	70, 96
Separation allowance income	24
Social assistance income	79, 97, 100
Taxable income	79, 97, 99, 100, 102
Transfer payment income	100
Income after tax, total (SAADD definition)	62
Income before tax, total (CRA definition)	62
Income before tax, total (SAADD definition)	63
Indian exempt employment income	63, 65, 70
Individual, description of	66
Industry	
Main principal industry sub-sector of employers	69
Principal industry sub-sectors of employers, number of	87
Secondary principal industry sub-sector of employers	95
Interest and investment income	62, 63, 67, 70
L	
LAD identification number	67
LAD Identification Number	6, 9
Landing year	67
Language	
Immigrant's official languages ability indicator	61
Language, English or French	67
Limited partnership income, net	62, 63, 68, 70
Low income	68, 69
Low income status	
Low income status (CRA total income before tax)	68
Low income status (SAADD total income after tax)	68
Low income status (SAADD total income before tax)	69
M	
Main principal industry sub-sector of employers	69
Marital status	44, 69
Immigrant's marital status at landing	59
Market income	70
Medical expenses calculated	76, 78, 79
Moving expenses deduction	76
N	
NAICS	
Main principal industry sub-sector of employers	69
Principal industry sub-sectors of employers, number of	87
Secondary principal industry sub-sector of employers	95
Net commission income	63
Net farming income	63
Net federal supplements	62, 63, 76, 79, 81, 97, 100
Net income	38, 39, 62, 63, 70, 77, 97
Non-refundable credit calculated	78, 79
Non-taxable income	78, 79, 97, 100, 102
Number of members with a social insurance number	80
Nunavut family postal code, flag	86
O	
Occupation	

Immigrant's intended occupation	56
Old Age Security pension.....	39, 41, 62, 63, 80, 81, 82, 84, 97, 100
Old Age Security pension repayment calculated	39, 41, 62, 63, 80, 81, 82, 84, 97, 100
Other employment income	62, 63, 81
Other income.....	24, 62, 63, 82
Other pensions.....	70

P

Pension

Old Age Security pension	39, 41, 62, 63, 80, 81, 82, 84, 97, 100
Old Age Security pension repayment calculated.....	39, 41, 81
Pension adjustment	83
Pension and superannuation income	62, 63, 70, 84
Pension income deduction.....	84
Registered pension plan contributions	90
Registered retirement savings plan income (see RRSP income)	62, 63, 70
RRSP contributions	92
RRSP spousal contributions	94
Saskatchewan Pension Plan contributions.....	94
Pension adjustment.....	83
Pension and superannuation income.....	62, 63, 70, 84
Pension income deduction	84
Political contributions	
Political contribution tax credit, provincial.....	85
Political contributions, gross federal	85
Political contributions, provincial.....	85
Postal code	86
Principal industry sub-sectors of employers, Number of	87
Professional income, gross	87
Professional income, net.....	62, 63, 88
Province of residence.....	88
Province of taxation (see Taxation province).....	99
Provincial refundable tax credit.....	82, 89, 100
Provincial senior's benefit	89
Provincial tax (see Tax, net provincial calculated)	98

Q

Quebec abatement.....	89
Quebec Family Allowance (see Family Allowance, Quebec)	40, 42

R

Registered pension plan contributions.....	90
Relocation, employee home relocation loan deduction	51
Rental income	63
Rental income, gross	62, 63, 70, 90
Rental income, net	62, 63, 70, 90
Residence, province of (See Province of residence).....	88
RRSP	
RRSP contributions	92
RRSP deduction limit	
Current year.....	92
Next year	93
RRSP income	93, 94
RRSP income for persons aged 65 and over	94
RRSP spousal contributions	94
RRSP, earned income for (calculated)	91
RRSP, transfers to a.....	91

RRSP contributions.....	83
RRSP income for persons aged 65 and over	63
S	
Saskatchewan Pension Plan contributions	94
Secondary principal industry sub-sector of employers	95
Self-employment income	
Business income, gross.....	24, 25
Business income, net.....	25, 62, 63
Commission income, gross.....	29
Commission income, net	29, 62, 63
Farming income, gross	46
Farming income, net	47, 62, 63
Fishing income, gross.....	47
Fishing income, net.....	48, 62, 63
Professional income, gross.....	87
Professional income, net	62, 63, 88
Self-employment, net income	70, 96
Self-employment income flag.....	95
Self-employment, net income	70, 96
Sex of individual	96
Social assistance income.....	79, 97, 100
Social benefits repayment.....	39, 41, 77, 81, 97
Social insurance number	
Change code.....	97
LAD identification number.....	67
Number of members with a SIN.....	80
Social Insurance Number	
LAD Identification Number.....	67
Standard Industrial Classification code.....	98
Support deductions	23
Support income	24
T	
T4 slips issued to individual, number of	98
Tax, net federal calculated.....	98
Tax, net provincial calculated.....	98
Taxable income	79, 97, 99, 102
Taxation province	99
Temporary SIN Flag.....	9
Total earnings from T4 slips (see Employment income from T4 slips, total).....	70
Total income after tax (see Income after tax, total (SAADD definition))	62
Total income before tax (see Income before tax, total (CRA definition)).....	62
Total income before tax (see Income before tax, total (SAADD definition))	63
Transfer payment income	100
Transfer payments	
British Columbia Family Allowance (see Family Allowance, British Columbia).....	42, 44
Child Tax Benefit	27, 40, 63, 100
Child tax credit	27, 63, 79
CPP/QPP benefits	30, 31, 100
CPP/QPP disability benefits included in income	31
Employment insurance benefits.....	38, 62, 63, 97, 100
Family Allowance received	40, 62
Family Allowance, British Columbia.....	42, 44
Family Allowance, Quebec	42, 100
Federal sales tax credit (see GST and FST credits)	100
Federal sales tax credit (see GST and FST Credits).....	49

Federal supplements, net (see Net federal supplements).....	62, 63, 76, 81, 97, 100
GST and FST credits	49, 100
GST rebate for employees and self-employed	49
GST rebate for self-employed.....	49, 100
Net federal supplements.....	62, 63, 76, 79, 81, 97, 100
Old Age Security pension	39, 41, 62, 63, 80, 81, 82, 84, 97, 100
Pension and superannuation income	62, 63, 70, 84
Quebec Family Allowance (see Family Allowance, Quebec)	42, 100
Social assistance income	79, 97, 100
Transfer payment income	100
Workers' compensation payments.....	62, 63, 79, 100, 102
Transfer Payments	
Child Tax Benefit	40
Family Allowance, Quebec	40
Quebec Family Allowance (see Family Allowance, Quebec)	40
Tuition and education transferred by spouse.....	101
Tuition fees for self.....	101
U	
Unemployment insurance benefits (see Employment insurance benefits).....	38
Unemployment insurance premiums (see Employment insurance premiums from T4 slips).....	39
Unemployment insurance repayment (see Employment insurance repayment)	39
Union, professional and other dues	101
W	
Workers' compensation payments	62, 63, 79, 100, 102
Y	
Year SIN changed.....	67, 97

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 form², 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 couple families, single-parent families; 2) the individual for persons not in census families³. 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 LIMATlyyyy and LIMXTlyyyy, 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

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

3. If an individual who is person not in a census family as of December 31st of the year had a spouse who died during the year, the parent aggregate level may contain information for both the individual and his or her spouse.

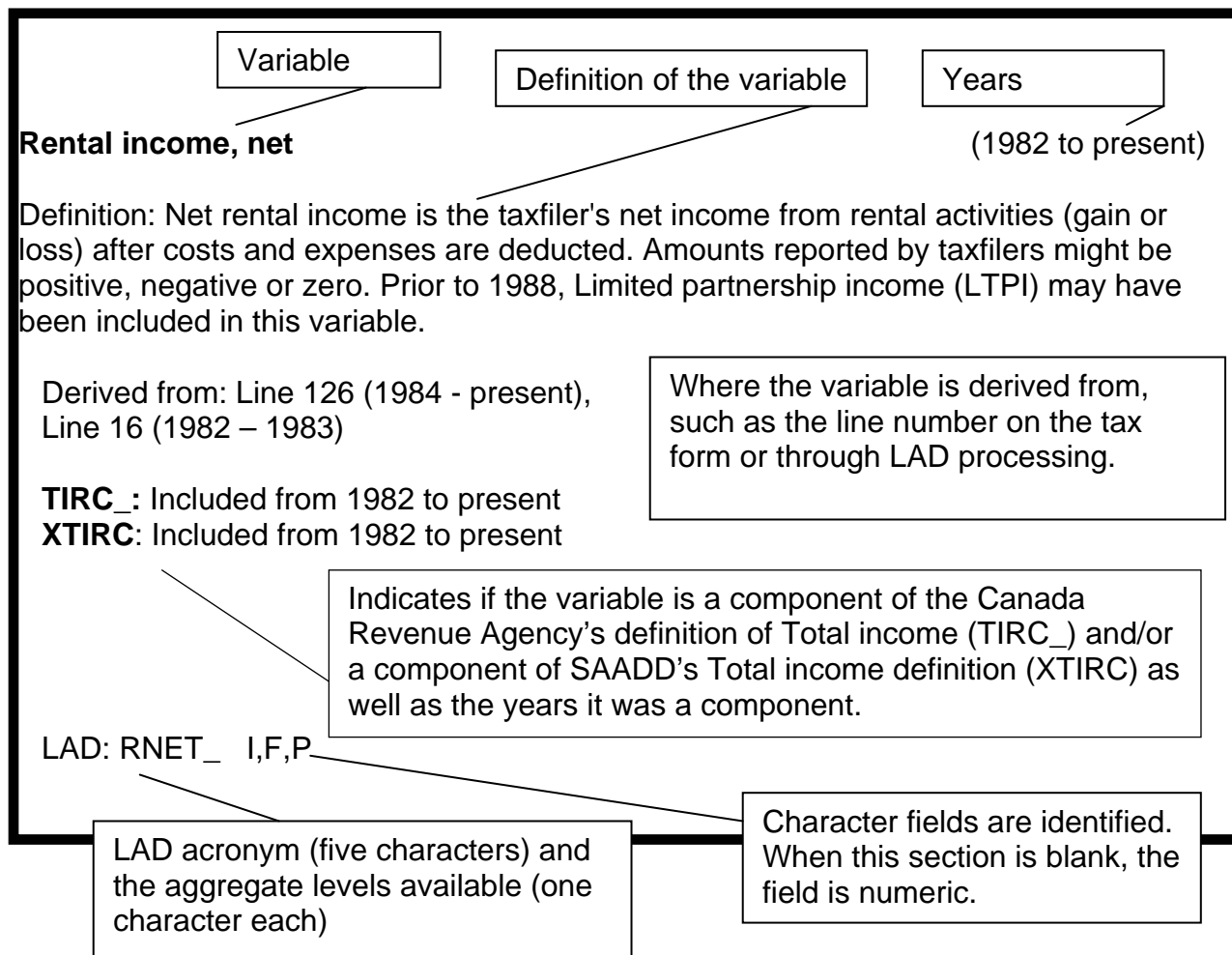
income (FMGRSFyyyy), gross fishing income (FSGRSFyyyy), and gross professional income (PFGRSFyyyy), which contain the largest gross self-employment income amongst all the people in the census family.

K (Kids): This aggregate level indicates that the information in this variable 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__lyyyy). 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__Pyyyy⁴) 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, TTNFLI and IMMFLI, which are the individual's LIN, sex, year of birth, year of death, landing year, temporary SIN flag, and immigrant flag, respectively.

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

9. LAD variable definitions



Age (1982 to 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 or her actual age in the field, but a value of 99.

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

LAD: AGE__ I, P, K

Alimony or support deductions (paid) (1986 to present)

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

From 1986 to 1996: Both alimony and maintenance payments could be deducted from 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 to present)

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

Alimony or support income

(1986 to present)

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

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

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

- 1) For child support agreements made after April 30th, 1997, child support was no longer a deduction from income by the payer and it was no longer included as 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 to 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 to 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 to present), Line 84 (1982 to 1983)

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

Business income, net (1982 to present)

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

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

Derived from: Line 135 (1984 to present), Line 19 (1982 to 1983)

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

Capital gains exemption, calculated (1986 to present)

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

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

Derived from: Line 254 (1986 to present)

LAD: GGEX_ I, F, P

Capital gains/losses, net taxable

(1982 to present)

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

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

- 50%, 2001 to 2004;
- 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 to present), Line 17 (1982 to 1983)

TIRC_: Included from 1982 to present.

XTIRC: Not present.

LAD: CLKGL I, F, P

Capital gains or losses, net

(2000 to present)

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

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

LAD: CLKGX I, F, P

Child care expense deduction

(1982 to 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 to present), Line 37 (1982 to 1983)

LAD: CCEXD I, F, P

Child Tax Benefit

(1993 to 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 to 1992)

Definition: The child tax credit provided assistance in meeting the costs of raising children for low to middle-income families. It was available to taxfilers with eligible children. Between 1982 and 1987, an eligible child had to be less than 18 years old the entire tax year in order to 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 or her 18th birthday provided he or she was still eligible for Family Allowance (FA___).

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

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

Derived from: Line 444 (1988 to 1992), Line 450 (1984 to 1987), Line 78 (1982 to 1983)

TIRC_: Not present

XTIRC: Included from 1982 to 1992. Child tax credit was replaced by the Child Tax Benefit Program (CTBI_) in 1993

LAD: CTC__ I, F, P

Children, ages of the seven youngest (1982 to present)

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

Please note that children may be any age, i.e. a 40 year-old child may be living with a 60 year-old parent. This variable is considered 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 to 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 to present)

Definition: This is the total income received by a taxfiler from employment commissions in the year. Commission income is directly related to the level of sales for a given company or individual. This amount is included in Total Employment Income from T4 Slips (T4E___).

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

LAD: CMIT4 I, F, P

Commission income, gross (1982 to present)

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

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the 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 to present), Line 86 (1982 to 1983)

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

Commission income, net (1982 to present)

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

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change,

individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Derived from: Line 139 (1984 to present), Line 21 (1982 to 1983)

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

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

CPP/QPP benefits (1982 to present)

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

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

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

LAD: CQPP_ I, F, P

CPP/QPP contributions payable from self-employment (1982 to 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 to present), Line 203 (1984 to 1987), Line 26 (1982 to 1983)

LAD: CLCPP I, F, P

CPP/QPP contributions through employment (1982 to present)

Definition: This is the amount that an individual contributes to their Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP). The CPP and QPP are compulsory 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 to present), Line 202 (1984 to 1987), Line 25 (1982 to 1983)

LAD: CQPPD I, F, P

CPP/QPP disability benefits included in income (1992 to 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 the entire amount outlined is for a previous year or years and is \$300 or more, the Canada Revenue Agency will assess if it is beneficial for the individual to claim the amount in the tax year to which the income pertains and will apply the tax calculation that benefits the individual.

Derived from: Line 152 (1992 to present)

LAD: DSBCQ I, F, P

Credit for interest paid on a student loan (1999 to present)

Definition: The amount of the credit for interest paid on a student loan beginning in 1998 as calculated by CRA. There is a five-year optional 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 to present)

LAD: LOANC I, F, P

Death, year of (1982 to 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 to present)

LAD: YOD__ I, P

Disability amount for a dependent other than spouse (1986 to present)

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

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

LAD: DISDO I, F, P

Disability amount for self (1983 to present)

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

Derived from: Line 316 (1988 to present), Line 245 (1986 to 1987), Line 246 (1984 to 1985), Line 53 (1983)

LAD: DISDN I, F, P

Dividends

(1982 to present)

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

The Canada Revenue Agency adjusts dividends upward to create taxable dividends (DIVTX, 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 the Canada Revenue Agency. Dividends are calculated using the following equation:

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

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

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

Derived from: T1FF processing: $XDIV_ = DIVTX * \text{gross down factor}$, where DIVTX is line 120 (1984 to present), Line 14 (1982 to 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 to present)

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

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

These organizations include:

- Canadian registered charities;
- Registered Canadian amateur athletic associations;
- Prescribed universities outside Canada;
- Canadian non-profit organizations that only provide low-cost housing for

- seniors;
- Registered national arts service organizations;
 - The United Nations (or its Specialized Agencies);
 - Charities outside Canada to which the Government of Canada has made a donation in 1996 or 1997.

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

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

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

From 1983 to 1995:

A taxfiler receiving income from U.S.A. sources may claim donations made to U.S.A. charitable organizations. This claim was restricted to 20% of U.S.A. income.

From 1983 to present:

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

From 1988 to 1993:

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

From 1988 to 1995:

A taxfiler could claim the entire amount of charitable donations that were the lower of:

- 1) the total donations made in the tax year plus any donations not previously claimed (up to 5 years), or
- 2) 20% of his or her net income in the current tax year.

From 1994 to present:

A portion of donations could be claimed as a tax credit. (The Donations variable outlines total donations claimed and not the tax credit portion.) From 1994 to 2000, a tax credit of 17% was available on the first \$200 donated and 29% on donations in excess of \$200. From year 2001 to present, the inclusion rate on the first \$200 was reduced to 16%. As in previous years, there are limits on the amount of donations that can be claimed.

From 1995 to present:

A taxfiler can claim donations made by his or her spouse if not previously claimed.

For 1996:

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

- 1) the total donations made in the tax year plus any donations not previously claimed (up to 5 years), or
- 2) 50% of his or her net income (line 236) plus 50% of the taxable capital gains included in his or her income from capital property donated in 1996, minus any capital gains deduction claimed in 1996 on that property (line 339). For the year a person dies and the preceding year, the limit is 100% of the person's net income.

Also,

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

From 1997:

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

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

- 2) 75% of his or her net income for the year, plus 25% of taxable capital gains included in his or her income from capital property donated in 1997, plus income from the recapture of any capital cost allowance arising on gifts of capital property, minus any capital gains deduction claimed in 1997, to the extent it relates to a gift 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 to 1985), Line 243 & 245 (1984 to 1985), Line 49 (1983)
LAD: TOTDN I, F, P

Education amount & tuition fees transferred from a child (2000 to 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 to present)
LAD: EDUDT I, F, P

Educational deduction for full-time student (1983 to present)

Definition: A full-time student at a designated educational institution and enrolled in a qualifying educational program is entitled to claim an educational deduction. This deduction reduces taxable income. Since 1988, the educational deduction has been a non-refundable tax credit. Prior to that time, it was a deduction from income.

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

Years	\$ per month
1983 to 1987	50
1988 to 1991	60
1992 to 1995	80
1996	100
1997	150
1998 to 2000	200
2001 to 2004	400

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 to present), Line 322 (1988 to 1996), Line 247 (1984 to 1987), Line 54 (1983)

LAD: EDUDN I, F, P, K

Educational deduction for part-time student (1999 to present)

Definition: The amount of education deduction the taxfiler is allowed to claim while a part time student as calculated by CRA. The taxfiler must enter on this line the number of months he or she was a part time student as stated on the T2202 form. The maximum number of months a taxfiler can claim is 12. From 1998 to 2000, the education amount the taxfiler could claim monthly was \$60. Therefore the maximum amount for this line is \$720 (12 months x \$60). From 2001 to the present, these

amounts are respectively \$120 and \$1,440. This deduction started being available in 1998, but this variable was only included in the LAD since 1999.

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

LAD: EDUPT I, F, P, K

Employment income from T4 slips, total (1982 to present)

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

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

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

LAD: T4E__ I, F, P, K

Employment insurance benefits (1982 to present)

Definition: Employment insurance (EI) 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 are also Employment insurance benefits for persons who stop working because of sickness, injury, pregnancy, birth, or adoption of a child. If a taxfiler receives EI benefits and 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 to present), Line 13 (1982 to 1983)

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

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

Employment insurance premiums from T4 slips (1982 to present)

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

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

Derived from: Line 312 (1988 to present), Line 204 (1984 to 1987), Line 29 (1982 to 1983)

LAD: T4EIC I, F, P

Employment insurance repayment (1982 to present)

Definition: If the taxfiler received employment insurance (EI) benefits during the tax year and his or her net income before adjustments (Line 234, not available on LAD) is more than a certain amount, the taxfiler must pay part of these benefits.

<u>\$ maximum per year</u>
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

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 to present) and Line 58 (1982 to 1983). Line 235 is the Social benefits repayment field and consists of the benefits to be repaid on:

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

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

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

Expenses, other allowable

(1982 to present)

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

TIRC_: Formerly a component of the Canada Revenue Agency's definition of total income (as a negative amount) from 1982 to 1987. Beginning in 1988, this was no longer a component of income and is now reported on Line 229 as a deduction.

XTIRC: Not present.

LAD: ALEXP I, F, P

Family Allowance received

(1982 to 1992)

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

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

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

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

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

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

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

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

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

LAD: FA___ I, F, P

Family Allowance repayment, calculated (1989 to 1992)

Definition: Family Allowance repayment calculated refers to the calculated amount of Family Allowance benefits repaid to the government. A new rule was introduced in the 1989 taxation year 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 to 1992, also see Line 118). Line 235 is the Social benefits repayment field and consists of the benefits to be repaid on:

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

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

LAD: RFACL I, F, P

Family Allowance, Quebec

(1994 to 1996)

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

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

Derived from: T1FF processing

TIRC_: Not present.

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

LAD: FAQUE I, F, P

Family benefits

(1982 to 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 to 1992:

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

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

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

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 to present:

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

1996 to present:

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

1997 to present:

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

1998 to present:

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

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

1999 to present:

Family benefits for Nunavut is included. These benefits consist of the Child Benefit and

the Territorial Worker's Supplement. These benefits are estimated since they are not available from the T1 form.

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

TIRC_: 1982 to 1986; Provincial Family Allowance for Quebec, Taxable.

1982 to 1992; Federal Family Allowance for all provinces, Taxable.

XTIRC: 1982 to 1986; Provincial Family Allowance for Quebec, Taxable.

1982 to 1992; Federal Family Allowance for all provinces, Taxable.

1994 to present; Provincial Family Allowance for Quebec, Non-taxable.

1996 to present; Provincial Family benefits for British Columbia, Non-taxable.

1997 to present; Provincial Family benefits for Alberta and New Brunswick, Non-taxable.

1998 to present; Provincial Family benefits for Nova Scotia, Ontario,

Saskatchewan and Northwest Territories, Non-taxable.

1999 to present; Provincial Family benefits for Nunavut, Non-taxable.

LAD: FABEN I, F, P

Family benefits, British Columbia

(1996 only)

Definition: This variable contains the estimated benefits received by British Columbia residents 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 to present)

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

The following codes have been assigned:

'0'	Unmatched filer
'1'	Married couple
'2'	Declared married, filers living at the same address
'3'	Widowed/deceased, one of the spouses is deceased
'4'	Married couple, neither person lists a spousal SIN, filers matched by address
'5'	Formerly married
'6'	Tax-filing child
'7'	Non-filing spouse, imputed record
'8'	Non-filing child, imputed record
'9'	Common-law couple with at least one spouse reporting
'10'	Deceased/deceased couple, deceased filer matched with deceased filer
'11'	Deceased/couple, deceased filer matched with a spouse who has remarried.

Derived from: T1FF processing
LAD: FFLAG I character

Family flag for same sex couple

(2000 to present)

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

Derived from: T1FF processing
LAD: SSFLG I character

Family identification number

(1982 to present)

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

Derived from: T1FF processing
LAD: FIN__ I

Family type

(1982 to present)

Definition: This is a code assigned to each individual to identify his or her family composition. It identifies the family type as of December 31st of the tax year. A negative code indicates that a deceased person is included 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 to present)

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

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the 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 to present), Line 87 (1982 to 1983)

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

Farming income, net

(1982 to present)

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

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

Derived from: Line 141 (1984 to present), Line 22 (1982 to 1983)

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

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

Fishing income, gross

(1982 to present)

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

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the 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 to 1983)

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

Fishing income, net

(1982 to present)

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

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

Derived from: Line 143 (1984 to present), Line 23 (1982 to 1983)

TIRC : Included from 1982 to present

XTIRC: Included from 1982 to present

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

GST and FST credits

(1986 to 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 credit. The GST was enacted in 1990 as part of the tax imposed on virtually all personal expenditures beginning January 1, 1991. The GST credit is intended to offset the cost of tax for lower income individuals and families. The GST Credit replaced the FST credit on the 1991 return. Taxfilers could apply for the GST credit on the 1989 and 1990 returns. However, the eligible taxfiler did not receive the first GST credit payment, which is paid tri-annually, until December 1990.

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

TIRC_: Not present

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

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

GST rebate for employees and self-employed

(1991 to present)

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

Derived from: Line 457 (1991 to present)

LAD: GSTRS I, F, P

Home Buyer's Plan repayment

(1996 to present)

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

Over a period of no more than 15 years, the participant must repay to his or her RRSPs the amounts withdrawn under the HBP. A participant's repayment period starts the second year following the year of his or her withdrawals. If the person

repays more than the required amount for the year, their HBP amount due for later years will be reduced accordingly. If the person does not repay the amount due for a given year, the outstanding amount (Shortfall amount variable HBPSH on LAD) must be declared as income for that year.

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

Derived from: Schedule 7, line 246
LAD: HBPRP I, F, P

Home Buyer's Plan shortfall amount (1998 to present)

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

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

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

Derived from: Other HBP variables, HBPWD and HBPRP
LAD: HBPSH I, F, P

Home Buyer's Plan withdrawal (2002 to present)

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

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

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

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

Derived from: Schedule 7, line 247

LAD: HBPWD I, F, P

Home relocation loan deduction, employee (1986 to present)

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

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

Derived from: Line 248 (1986 to present)

LAD: HRLDN I, F, P

Immigrant/emigrant code (1982 to present)

Definition: The Immigrant/emigrant code describes the migratory status of the taxfiler during the taxation year, with respect to movement in and out of Canada. It indicates those taxfilers who move to Canada within the tax year and those who leave Canada within the 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 to present)

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

Immigrant category

(1980 to present)

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

The corresponding codes are:

- '01' Family Class
- '02' Entrepreneur, principle applicant (abroad no special program)
- '03' Self-employed, principle applicant (abroad no special program)
- '04' Investor, principle applicant (abroad no special program)
- '05' Other Business, principle applicant (in Canada or with special program)
- '06' Business class spouses and dependents regardless of Can/Abroad or special program status
- '07' Skilled Workers, principle applicant (abroad no special program)
- '08' Skilled Workers, principle applicant (in Canada or with special program)
- '09' Skilled Worker spouses and dependents regardless of (in Canada or abroad, with or without special status)
- '10' Government assisted refugees
- '11' Privately sponsored refugees
- '12' Landed in Canada refugees
- '13' Refugee dependents
- '14' Live-in-Caregivers
- '15' Backlog
- '16' Administrative Review
- '17' Other immigrants

This variable is only defined for immigrants landing from 1980 to 2003. It is not available for the general LAD population.

Derived from: IMDB variable IMCAT, from MAST_CAT

LAD: IMCAT | character

Immigrant's country of birth

(1980 to present)

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

This variable is only defined for immigrants landing from 1980 to 2003. 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

(1980 to present)

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

Code	Country	Code	Country	Code	Country
' '	Unknown ⁵	027	Ireland, Republic of	057	Tadjikistan
000	Unknown	028	Italy	058	Turkmenistan
001	United Kingdom and Colonies	030	Malta	059	Ukraine
002	England	031	Netherlands, the	060	Uzbekistan
003	British Citizen	032	Norway	070	FYR Macedonia
004	British Overseas Citizen	033	Poland	081	Albania
005	British Dependent Territories Citizen	034	Portugal	082	Andorra
006	Northern Ireland	035	Azores	083	Bulgaria
007	Scotland	036	Madeira	084	Gibraltar
008	Wales	037	Spain	085	Iceland
009	Channel Islands	039	Canary Islands	086	Liechtenstein
010	British National Overseas	040	Sweden	087	Monaco
011	Austria	041	Switzerland	088	Romania
012	Belgium	042	Union of Soviet Socialist Republics	089	San Marino
013	Luxembourg	043	Croatia	090	Holy See
014	Czechoslovakia	044	Yugoslavia	099	Europe NES
015	Czech Republic	045	Turkey	101	Egypt
016	Slovak Republic	046	German Democratic Republic	111	Malawi
017	Denmark	047	Slovenia	112	Zambia
018	Estonia	048	Bosnia-Hercegovina	113	Zimbabwe
019	Latvia	049	Armenia	121	South Africa, Republic of
020	Lithuania	050	Azerbaijan	122	Namibia
021	Finland	051	Belarus	130	Tanzania, United Republic of
022	France	052	Georgia	131	Algeria
024	Germany, Federal Republic of	053	Kazakhstan	132	Kenya
025	Greece	054	Kyrgyzstan	133	Morocco
026	Hungary	055	Moldova	135	Tunisia
		056	Russia	136	Uganda

5. Code is blank.

Code	Country	Code	Country	Code	Country
151	Angola	221	Cyprus	602	Jamaica
152	Lesotho	222	Indonesia, Republic of	605	Trinidad & Tobago, Republic of
153	Botswana, Republic of	223	Iran	610	Barbados
154	Burundi	224	Iraq	620	Anguilla
155	Cameroon, Federal Republic of	225	Jordan	621	Antigua and Barbuda
156	Chad, Republic of	226	Kuwait	622	Bahama Islands, The
157	Central Africa Republic	227	Philippines	624	Cayman Islands
158	Congo, Democratic Republic of	231	Saudi Arabia	625	Dominica
159	Congo, People's Republic of the	241	Myanmar (Burma)	626	Grenada
160	Benin, Peoples Republic of	242	Malaysia	627	Montserrat
161	Ethiopia	246	Singapore	628	Nevis
162	Eritrea	252	Afghanistan	629	St. Kitts-Nevis
163	Gabon Republic	253	Bahrain	630	St. Lucia
164	Gambia	254	Bhutan	631	St. Vincent and the Grenadines
165	Ghana	255	Brunei	632	Turks and Caicos Islands
166	Guinea, Republic of	256	Cambodia	633	Virgin Islands, British
167	Guinea-Bissau	257	Korea, People's Democratic Republic of	650	Cuba
169	Ivory Coast, Republic	258	Korea, Republic of	651	Dominican Republic
170	Liberia	260	Laos	652	Netherlands Antilles, The
171	Libya	261	Macao	653	Guadeloupe
172	Madagascar	262	Mongolia, People's Republic of	654	Haiti
173	Mali, Republic of	263	Oman	655	Martinique
174	Mauritania	264	Nepal	656	Puerto Rico
175	Mozambique	265	Qatar	657	Virgin Islands, U.S.
176	Niger, Republic of the	266	Sikkim (Asia)	658	Aruba
177	Nigeria	267	Thailand	699	West Indies NES
178	Guinea, Equatorial	268	Tibet	703	Argentina
179	Rwanda	270	Vietnam, Socialist Republic of	709	Brazil
180	Senegal	271	North Vietnam	711	Guyana
181	Sierra Leone	273	Yemen, Republic of	721	Chile
182	Somalia, Democratic Republic of	274	Yemen, People's Democratic Republic of	722	Colombia
183	Djibouti, Republic of	280	United Arab Emirates	723	Peru
184	Western Sahara	299	Asia NES	724	Uruguay
185	Sudan, Democratic Republic of	299	Australia	725	Venezuela
186	Swaziland	305	New Zealand	751	Bolivia
187	Togo, Republic of	339	Nauru	752	Surinam
188	Burkina-Faso	341	Papau New Guinea	753	Ecuador
198	Macau SAR	342	Papau	754	French Guiana
199	Africa NES	343	Australia NES	755	Paraguay
200	Hong Kong SAR	399	United States of America	799	South America NES
201	Sri Lanka	461	Mexico	801	Fiji
202	China, People's Republic of	501	Canada	821	Southern Antarctic Territories
203	Taiwan	511	Newfoundland	822	New Caledonia
204	Hong Kong	512	Greenland	823	Vanuatu
205	India	521	St. Pierre et Miquelon	824	Solomons, The
206	Israel	531	Belize	825	Soloman Islands
207	Japan	541	Costa Rica	826	Tuvalu
208	Lebanon	542	El Salvador	830	Pacific Islands, US Trust Territory of the
209	Pakistan	543	Guatemala	845	French Polynesia
210	Syria	544	Honduras	846	Tonga
212	Bangladesh	545	Nicaragua	899	Ocean NES
213	Palestinian Authority (Gaza/West Bank)	546	Panama, Republic of	901	Maldives, Republic of
		547	Panama Canal Zone	902	Mauritius
		548	Central America NES	903	Reunion
		549	Bermuda		

Code	Country	Code	Country	Code	Country
904	Seychelles	911	Cape Verde Islands	915	St. Helena
905	Comoros	912	Falkland Islands	979	Stateless
906	Mayotte	914	Sao Tome E Principe		

This variable is only defined for immigrants landing from 1980 to 2003. 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 (1980 to present)

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

Exceptions:

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

b) Regardless of the time a person has resided in a country, if that person's status is of a temporary nature (foreign student, guest worker, long term visitor) CLPR will be the country where the person resided permanently prior to entering the country of present residence.

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

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

This variable is only defined for immigrants landing from 1980 to 2003. It is not

available for the general LAD population.

Derived from: IMDB variable FCLPR

LAD: PAYSR I character

Immigrant's intended occupation (1980 to present)

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. To obtain a complete list of the 1992 NOC, please contact saadinfo@statcan.ca, Small Area and Administrative Data Division, Client Services, 1-866-652-8443, Room 1306, Main Statistics Canada Building, Ottawa, Ontario K1A 0T6.

The following list shows the 1992 National Occupation Classification major groups (two digits):

NOC	Description
00	Senior management occupations
01 to 09	Middle and other management occupations
11	Professional occupations in business and finance
12	Skilled administrative and business occupations
14	Clerical occupations
21	Professional occupations in natural and applied sciences
22	Technical occupations related to natural and applied sciences
31	Professional occupations in health
32	Technical and skilled occupations in health
34	Assisting occupations in support of health services
41	Professional occupations in social science, education, government services and religion
42	Paraprofessional occupations in law, social services, education and religion
51	Professional occupations in art and culture
52	Technical and skilled occupations in art, culture, recreation and sport
62	Skilled sales and service occupations
64	Intermediate sales and service occupations
66	Elemental sales and service occupations
72 to 73	Trades and skilled transport and equipment operators
74	Intermediate occupations in transport, equipment operations, installation and maintenance
76	Trades helpers, construction labourers and related occupations
82	Skilled occupations in primary industry
84	Intermediate occupations in primary industry
86	Labourers in primary industry
92	Processing, manufacturing and utilities supervisors and skilled operations
94 to 95	Processing and manufacturing machine operators and assemblers
96	Labourers in processing, manufacturing and utilities

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

CIC	Description
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 from 1980 to 2003. It is not available for the general LAD population.

Derived from: IMDB variable NOC4

LAD: CNP4_ I character

Immigrant's intended place of destination (1980 to present)

Definition: Place of intended destination at landing. The first two characters represent the province codes. The final three characters are Citizenship and Immigration Canada's original destination code converted to 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).

Province	Code	Name
Newfoundland and Labrador	10001	St. John's
	10888	Other Newfoundland and Labrador
Prince Edward Island	11888	Total Prince Edward Island
Nova Scotia	12205	Halifax
	12888	Other Nova Scotia
New Brunswick	13310	Saint John
	13888	Other New Brunswick
Quebec	24421	Quebec
	24462	Montreal
	24505	Ottawa-Gatineau (Quebec)
	24888	Other Quebec
Ontario	35505	Ottawa-Gatineau (Ontario)
	35535	Toronto
	35537	Hamilton
	35555	London
	35888	Other Ontario

Province	Code	Name
Manitoba	46602	Winnipeg
	46888	Other Manitoba
Saskatchewan	47705	Regina
	47725	Saskatoon
	47888	Other Saskatchewan
Alberta	48825	Calgary
	48835	Edmonton
	48888	Other Alberta
British Columbia	59933	Vancouver
	59935	Victoria
	59888	Other British Columbia
Yukon Territory	60888	Total Yukon Territory
Northwest Territories	61888	Total Northwest Territories
Nunavut	62888	Total Nunavut
Other (where information is missing)	99nnn	Province unknown
	99999	Province and CMA/CA unknown

This variable is only defined for immigrants landing from 1980 to 2003. It is not available for the general LAD population.

Derived from: IMDB variable NCMA3

LAD: IPRMR | character

Immigrant's level of education at landing (1980 to present)

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 from 1980 to 2003. It is not

available for the general LAD population.

Derived from: IMDB variable FEDUC
LAD: IEDCD I character

Immigrant's marital status at landing (1980 to present)

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

The codes are:

- '0' – Unknown
- '1' – Single
- '2' – Married
- '3' – Widowed
- '4' – Divorced
- '5' – Separated
- '6' – Common Law

This variable is only defined for immigrants landing from 1980 to 2003. 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) (1980 to present)

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

Code	Language	Code	Language	Code	Language
' '	Unknown ⁶	015	Chavacano	032	Lengie
000	Unknown	017	Foochow	033	Luganda
001	English	018	Harara	034	Lugishu
002	French	019	Harary	035	Lutoro
003	Aklanon	020	Hainam	036	Macena
004	Afghan	021	Hiligaynon	037	Makonde
005	Aran	022	Ibibio	038	Mizo
006	Belen	023	Foullah	039	Osal
007	Bijaiya	024	Igorot	040	Jolay
008	Bambara	025	Ilican	041	Pahari
009	Bicol	026	Kakwa	042	Krio
010	Berber	027	Kashmiri	043	Pampango
011	Bontok	028	Konkani	044	Lingala
012	Concani	029	Hassanya	045	Phuockien
013	Shansai	030	Javanese	046	Malagasy
014	Chiuchow	031	Kirundi	047	Rukiga

6. Code is blank.

Code	Language	Code	Language	Code	Language
048	Runyankole	128	Sindhi	204	Other African Languages
049	Rutooro	129	Kikongo	205	Ibo
050	Mende	130	Greek	206	Xhosa
051	Nzima	131	Turkish	207	Yoruba
052	Sesotho	132	Busan	208	Zulu
053	Aka	133	Mina	209	Somali
054	Tichiew	134	More	210	Edo
055	Sotho	135	Dioula	211	Chaocho
056	Sukuma	136	Maligo	212	Bini
057	Shan	137	Mahou	213	Kiswahili
059	Taichew	138	Guerze	214	Shanghai
060	Teochew	139	Lowma	215	Hargar
061	Scoula	140	Swedish	216	Chakma
062	Toishan	141	Finnish	217	Sign Language (Lsq)
063	Umbundu	142	Danish	218	Oromo
064	Unama	143	Norwegian	219	Peul
065	Soussou	150	Welsh	220	Tsibula
066	Visayan	151	Gaelic	221	Chiyao
067	Waray	152	Breton	222	Chichewa
068	Zshiluba	160	Bemba	223	Farsi
069	Zuganda	161	Uigrigma	224	Malinke
073	Hindko	162	Tigrigna	225	Izi
082	Tiv	165	Akan	226	Macua
083	Pidgin	166	Ewe	228	Affar
085	Azeri	167	Fanti	229	Busango
087	Poular	168	Ga	231	Benin
088	Seychelles	169	Beni	232	Fang
089	Ada	170	Fulani	233	Okpe
090	Deaf-Mute	171	Ashanti	234	Uhrobo
091	Fouki	172	Mandingo	235	Bisaya
095	Akra	173	Wolof	250	Arabic
098	Croatian	174	Kankani	251	Persian
099	Serbian	175	Soninke	252	Kurdish
100	Yiddish	176	Timini	253	Hebrew
101	Russian	177	Efik	254	Amharic
102	Armenian	178	Ishan	255	Assyrian
103	Estonian	179	Seswi	256	Chaldean
104	Latvian	180	Bissa	257	Uzbek
105	Lithuanian	181	Fukinese	259	Other Middle Eastern Languages
106	Ukrainian	182	Hokkin	297	Tibetan
107	Bulgarian	183	Cebuano	298	Hakka
108	Romanian	184	Iiongo	299	Chinese
109	Serbo-Croat	185	Kandahari	300	Cantonese
110	Slovene	186	Kihavu	301	Mandarin
111	Macedonian	187	Mashi	302	Other Chinese Dialects
112	Hungarian	188	Maltese	303	Japanese
113	Czech	189	Tatshanese	304	Indonesian
114	Slovak	190	Suesue	305	Korean
115	Polish	191	Kinyarwanda	306	Vietnamese
116	German	192	Facilitator	307	Thai
117	Dutch	193	Swazai	308	Burmese
118	Flemish	194	Tari	309	Tagalog
119	Albanian	195	Dari	310	Malay
120	Spanish	196	Sechuan	311	Khmer
121	Catalan	197	Yibo	312	Laotian
122	Portuguese	199	Other European Languages	319	Other South East Asian Languages
123	Italian	200	Hausa	320	Nepali
124	Lebanese	201	Swahili	321	Hindi
125	Twi	202	Bantu		
126	Chowchau	203	Afrikaans		

Code	Language	Code	Language	Code	Language
322	Bengali	329	Other South Asian Languages	400	Creole
323	Malayalam			401	Other Western Hemisphere Indian Languages
324	Punjabi	330	Gujarati		
325	Urdu	331	Kanarese	402	Samoan
326	Pashto	332	Marathi	499	Other Languages NES
327	Tamil	333	Oriya	900	Kacchi
328	Sinhalese	334	Telugu		

This variable is only defined for immigrants landing from 1980 to 2003. It is not available for the general LAD population.

Derived from: IMDB variable NAT_LANG

LAD: LNGMA | character

Immigrant's official languages ability indicator (1980 to present)

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

The codes are:

- ' ' – unknown / not reported
- '1' – English
- '2' – French
- '3' – English and French
- '4' – Neither

This variable is only defined for immigrants landing from 1980 to 2003. It is not available for the general LAD population.

Derived from: IMDB variable CAN_LANG

LAD: LNGOF | character

Immigrant's special program code (1980 to present)

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

The codes are:

- '0' or ' ' – No special program
- '1' – Backlog
- '2' – Live-in care provider
- '3' – Administrative review
- '4' – Convention Refugee accepted in Canada

- '5' – Favourable decision, Refugee landed under Bill C55
- '6' – Other special programs

This variable is only defined for immigrants landing from 1980 to 2003. 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 (1980 to present)

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 from 1980 to 2003. 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 to present)

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

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

Derived from: T1FF processing
LAD: AFTAX I, F, P

Income before tax, total (CRA definition) (1982 to present)

Definition: Total income defined by the Canada Revenue Agency is the sum of the following income sources:

- From 1982 to present:
 - Canada/Quebec Pension Plan benefits (CQPP_) Line 114 (includes Disability Line 152)
 - Capital gains/losses calculated (CLKGL) Line 127
 - Dividends, taxable grossed up (DIVTX, 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 (OI_).

- From 1988 to present:
 - Limited partnership income, net (LTPI_) Line 122. Prior to 1988, LTPI was included in Net business income, Net rental income, or Other income.
 - Registered retirement savings plan income (T4RSP) Line 129. Prior to 1988, T4RSP was included in Other income (OI_).

- From 1992 to present:
 - Net federal supplements (NFSL_) Line 146
 - Social assistance payments (SASP) Line 145
 - Workers' compensation payments (WKCPY) Line 144

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

Derived from: Line 150 (1984 to present), Line 24 (1982 to 1983)
LAD: TIRC_ I, F, P, K

Income before tax, total (SAADD definition) (1982 to present)

Definition: Total income (TIRC), as found on Line 150 of the T1 tax form, refers to the sum of a taxfiler's income for the Canada Revenue Agency's purpose. 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 the Canada Revenue Agency's and

SAADD's definition is as follows (see Section 14, Table 4 for a complete list of variables):

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

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

- From 1982 to 1987:
 - Other allowable expenses (ALEXP), Line 06 for 1982 to 1983 and Line 109 for 1984 to 1987.
 - Employment expense deduction (EMPLEX), Line 05 for 1982 to 1983 and Line 108 for 1984 to 1987.
- From 1982 to present:
 - Canada/Quebec Pension Plan benefits (CQPP_), Line 114 (includes Disability Line 152)
 - Dividends, (XDIV_), derived from LAD processing
 - Earnings from T4 slips, total (T4E_), Line 101 (includes commissions Line 102)
 - Interest and investment income (INVI_), Line 121
 - Old Age Security pension (OASP_), Line 113
 - Other employment income (OEI_), Line 104
 - Other income (OI___), Line 130
 - Pension and superannuation income (SOP4A), Line 115
 - Provincial refundable tax credit (PTXC_), Line 479 from 1991 to present, Line 448 from 1984 to 1987, Line 464 from 1988 to 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 to 1986; Provincial Family Allowance for Quebec.

1982 to 1992; Federal Family Allowance for all provinces.

1994 to present; Provincial Family Allowance for Quebec.

1996 to present; Provincial family benefits for British Columbia.

1997 to present; Provincial family benefits for Alberta and New Brunswick.

1998 to present; Provincial family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories.

- From 1986 to present:
 - Alimony or maintenance income (ALMI_), Line 128. Prior to 1986, ALMI was included in Other income (OI_).
 - GST and FST credits (GHSTC) application on tax form for 1991 to present, Line 446 for 1988 to 1990 and Line 451 for 1986 to 1987.
 - Non-taxable income (NTXI_). Beginning in 1992, the three components of this variable were available separately.
- From 1988 to present:
 - Limited partnership income, net (LTPI_) Line 122. Prior to 1988, LTPI was included in Net business income, Net rental income, or Other income (OI_).
 - Registered retirement savings plan income of persons aged 65 and over (RRSPO) derived from registered retirement savings plan income (T4RSP), Line 129. If person's age is less than 65, this income has value zero.
- From 1992 to present, the three components of NTXI were made available separately:
 - Net federal supplements (NFSL_), Line 146
 - Social assistance payments (SASPY), Line 145
 - Workers' compensation payments (WKCPY), Line 144
- From 1982 to 1992:
 - Child tax credit (CTC__), Line 444 from 1988 to 1992, Line 450 from 1984 to 1987 and Line 78 from 1982 to 1983.
- From 1993 to present:
 - Child Tax Benefit (CTBI_) from Child Tax Benefit File.
- From 1999:
 - Indian exempt employment income (EXIND).

Derived from: T1FF processing

LAD: XTIRC I, F, P, K

Indian exempt employment income

(1999 to present)

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

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

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

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

TIRC_: Not present

XTIRC: Included from 1999 to present

LAD: EXIND I,P,F

Individual, description of

(1982 to present)

Definition: The Description of the individual is a numeric code that is assigned to individuals.

Following is a list of the codes and their meaning:

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

If 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 to 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 to present), Line 15 (1982 to 1983)

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

LAD: INVI_ I, F, P

LAD identification number (1982 to 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 to 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 2003, 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 to present)

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

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

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

Derived from: Canada Revenue Agency Processing of T1 Tax Form
LAD: LNGCO I, P character

Limited partnership income, net (1988 to present)

Definition: Net partnership income is reported for limited or non-active partners only. It is the taxfiler's income, after costs and expenses are deducted, if he or she was a limited partner of a partnership that did not include a rental or farming operation. Amounts reported by the taxfiler might be positive, negative or zero.

Derived from: Line 122 (1988 to 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 (CRA total income before tax) (1982 to present)

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

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

Derived from: LAD Processing (1982 to present)

LAD: LIMAT I

Low income status (SAADD total income before tax) (1982 to present)

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

Derived from: LAD processing (1982 to present).
LAD: LIMXT I

Main principal industry sub-sector of employers (2000 to present)

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

A complete list of the North American Industry Classification System (NAICS) can be obtained by contacting Small Area and Administrative Data Division, Client Services, saadinfo@statcan.ca, , 1-866-652-8443, Room 1306, Main Statistics Canada Building, Ottawa, Ontario K1A 0T6.

NAICS 2-digit codes:

NAICS	Description
11	Agriculture, Forestry, Fishing and Hunting
21	Mining and Oil and Gas Extraction
22	Utilities
23	Construction
31 to 33	Manufacturing
41	Wholesale Trade
44 to 45	Retail Trade
48 to 49	Transportation and Warehousing
51	Information and Cultural Industries
52	Finance and Insurance
53	Real Estate and Rental and Leasing

NAICS	Description
54	Professional, Scientific and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support, Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment and Recreation
72	Accommodation and Food Services
81	Other Services (except Public Administration)
91	Public Administration

Derived from: T4 slips and Business Register
LAD: NAIC1 I character

Marital status (1982 to present)

Definition: Marital status is a numeric code representing the marital status of the taxfiler.

The marital status and corresponding codes are:

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

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

Derived from: Personal information section, T1 tax form (1982 to present)
LAD: MSTCO I character

Market income (1982 to present)

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

Market income consists of the following variables:

- Alimony or support income (ALMI_)
- Dividends (XDIV_)
- Earnings from T4 slips, total (T4E__)

- Interest and investment income (INVI_)
- Limited partnership income, net (LTPI_)
- Other employment income (OEI__)
- Other income (OI____)
- Other pension and superannuation income (SOP4A)
- Registered retirement savings plan income (RRSPO)
- Rental income, net (RNET_)
- Self-employment, net income (SEI__)
- Indian exempt employment income (EXIND)

Market income plus income from government transfer payments will equal what has been defined as Total income by 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

(1980 to present)

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

- The first three characters represent code for the immigrant's category of immigration as defined in the Immigration Act.
- The fourth character is 1 for those who had their VISA issued abroad and 0 for those who had their VISA issued inland.
- The fifth character is 1 if the immigrant was not processed through a special program and 0 if the immigrant was processed through a special program.
- The sixth character indicates family status, values are:
 - 1 - if the immigrant is the principle applicant;
 - 2 - if the immigrant is a spouse;
 - 3 - if the immigrant is a dependant (excluding those processed as a result of regulation J88 since June 1991);
 - 4 - if the immigrant is a dependent (including only those processed as a result of regulation J88 since 1991);
 - 5 – definition still to be provided by CIC; and
 - 6 – unknown family status.

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

CATIM	CATEG	Description
010	71	Spouse and accompanying unmarried children under 21 years of age;
011	72	Fiancé(e) and accompanying unmarried children under 21 years of age;
012	73,76	Unmarried son or daughter under 21 years of age;
013	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;
014	75	Orphaned brother, sister, nephew, niece, or grandchild under 18 years of age and unmarried;
015	77	Child under 13 years of age to be adopted;
016	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;
017		Before December 1991; parent of Canadian citizen sponsor and accompanying dependants;
018		Since December 1991, child adopted by a Canadian citizen or permanent resident;
019		Family Relationships - Humanitarian and Compassionate
020		Convention Refugee selected under the Ongoing Refugee Program (See IS 3.07 (3));
021		Convention Refugee selected under a Family Class Sponsorship (IMM 1-09 taken);
022		Convention Refugee selected under the Refugee Sponsorship System pursuant to a sponsorship by a group or organization in Canada (See IS 310766);
023		Convention refugee: Self supporting, government assistance not required;
024		Convention Refugee: Special needs case selected under joint assistance
025		Member of Designated Class selected under the selection criteria established for that class (See IS 3.10);
026		Member of Designated Class selected under a Family Class Sponsorship;
027		Member of a Designated Class selected under the Refugee Sponsorship System pursuant to a sponsorship by a group or organization in Canada (See IS 3.07(6));
028		Self supporting, government assistance not required;

CATIM CATEG	Description
029	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.
030	Up to November 1991, immigrant who is retired and does not intend to seek or accept employment and dependants;
031	Government Assistance required
032	Sponsored by group of five or corp for 12 months
033	Self supporting, govt assistance not required
034	Special needs case selected under joint asst special program
035	Member of deferred rem order class and dependent residing in Canada
036	Dependent member of deferred rem order class residing abroad
037	Sponsored by group or corporation for 12-24 months
040	83 Brother/sister and accompanying dependants;
041	84 Up to July 1993, grandparent and accompanying dependants;
042	Up to October 1993, parent and accompanying dependants;
043	81,82 Up to October 1991, son/daughter and accompanying dependant;
044	Up to July 1993, unmarried nephew/niece under 21 years of age;
045	85 Up to July 1993, nephew/niece 21 years of age or over, married aunt/uncle, grandson/granddaughter and accompanying dependants.
046	Since August 1993, assisted relatives other than brother and sister, son and daughter.
047	Sponsored by group of five or corp for 12 months
048	Self supporting, Govt assistance not required
049	Sponsored by group or corp for 12-24
050	64 to 66, 68 Entrepreneur as defined in Section 2(1) of the Regulations and dependants;
051	Entrepreneur - Provincial sponsor;
052	Needs case selected under joint assistance spo/excep basis
054	Since August 1993, dependant of a CR8 refugee claimant who resides in Canada.
055	Since August 1993, dependant of a CR8 refugee claimant who resides abroad.
056	Self-Employed immigrants as defined in Section 2(1) of the Regulations and dependants;
057	Self-Employed - Provincial Sponsor (deleted)
060	61 to 63, 67 Other independent immigrant not elsewhere describe and dependants;
061	Up to July 1993, independent applicant who has relatives in Canada.
062	Immediate family of independent immigrant.

CATIM CATEG	Description
063	Immediate family following independent immigrants
064	Entrepreneur or retired immigrant
065	Immediate family entrepreneur or retired immigrant
066	Immediate family following entrepreneur or retired immigrant.
067	Provincial nominee processed abroad
071	Husband or wife
072	Fiancé(e) and accompanying unmarried children under 21.
073	Unmarried son or daughter under 21.
074	Parent, grandparent over 60, or incapacitated or widowed if under plus immediate family.
075	Orphaned nephews, nieces, grandchildren, brothers or other under 18.
076	Unmarried adopted children, under 21 who were adopted under age 18.
077	Abandoned children or orphans under age 13 to be adopted.
078	Relatives and accompanying immediate family of that person other than those in 31(1)(c) to 31(1)(f) inc.
079	Investor
080	Sponsored by group or corp for 12-24 months
081	Son, daughter over 21 and accompanying family.
082	Married son, daughter under 21 & accompanying immediate family.
083	Brother & sisters & accompanying immediate family.
084	Parent and grandparent under 60 and accompanying immediate family.
085	Nephew, niece, uncle, aunt, grandchild and accompanying immediate family.
086	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))
087	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));
088	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.
089	Since May 1990, convention Refugees as a result of a full CRDD.

CATIM CATEG	Description
090	Investors in private business or commercial venture, individual applicant;
091	Investors in private business or commercial venture - multiple applicants;
092	Investors in privately administered investments syndicate;
093	Investors in Government administered capital venture funds.
094	Since May 1990, refugee Claimants; designated Class; backlog Claimants.
095	From May to August 1993, dependant(s) of Convention Refugees
096	Since August 1993, member of the live-in caregivers in Canada class and dependants in Canada.
097	Since August 1993, dependant residing abroad of a member of the live-in-caregivers in Canada class.
098	Since August 1993, member of the post-determination refugee claimant in Canada class and dependants residing in Canada.
099	Since August 1993, dependant of a member of the post-determination refugee claimant in Canada class
110	Simple Adoption
111	Guardianship
112	Common Law Partner
113	De facto
114	Conjugal Partner
120	Convention Refugee Abroad sponsored by SAH
121	Convention Refugee Abroad with Community Sponsorship
122	Convention Refugee Abroad sponsored by Group of five
130	Source Country sponsored by SAH
131	Source Country with a Community Sponsorship
132	Source Country sponsored by Group of five
140	Country of Asylum sponsored by SAH
141	Country of Asylum with a Community Sponsorship
142	Country of Asylum Sponsored by Group of Five
150	Humanitarian and Compassionate Case
151	Public Policy
152	Sponsored H & C Application outside the Family Class Unknown (NULL)

This variable is only defined for immigrants landing from 1980 to 2003. It is not available for the general LAD population.

Derived from: IMDB variable MAST_CAT
LAD: CATIM I character

Medical expenses, calculated

(1984 to 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 or 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 to 1987)

LAD: MDEXC I, F, P

Moving expenses deduction

(1986 to present)

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

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

LAD: MVEXP I, F, P

Net federal supplements

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

Derived from: Line 146 (1992 to 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 to present)

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

Social benefits repayments (RSBCL) consists of:

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

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

- Registered pension plan contributions (T4RP, 1986 to present)
- RRSP contributions (RRSPC, 1982 to present)
- Union, professional and other dues (DUES, 1982 to present)
- Child care expense deduction (CCEXD, 1982 to present)
- Attendant care expenses (ACEXP, 1989 to 1991, not available on LAD)
- Allowable business investment losses (KLCBCL, not available on LAD)
- Moving expenses deduction (MVEXP, 1986 to present)
- Alimony or separation allowance payments (ALMDM, 1986 to present)
- Carrying charges and interest expenses (CYCGINV, not available on LAD)
- Exploration and development expenses (CEDEXP, not available on LAD)
- Other employment expenses (not available on LAD)
- Other deductions (not available on LAD)

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

Total deductions from total income before 1988 consisted of:

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

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

LAD: NETIC I, F, P, K

Non-refundable tax credit, calculated (1988 to present)

Definition: This field refers to the amount of credit claimed by a taxpayer. 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, taxpayers 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 (CQPPD)
- Canada or Quebec Pension Plan contributions through self-employment (CLCPP)
- Charitable donations (TOTDN)
- Disability amount for self (DISDN)
- Disability amount transferred from dependents other than spouse (DISDO)
- Education amount for self (EDUDN)
- Equivalent-to-spouse amount (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 to present)

LAD: NNRCC I, F, P, K

Non-refundable tax credits

(1982 to present)

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

- Age amount (AXMP, 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 (CQPPD)
- Canada or Quebec Pension Plan contributions through self-employment (CLCPP)
- Disability amount for self (DISDN)
- Disability amount transferred from dependents other than spouse (DISDO)
- Education amount for self (EDUDN)
- Equivalent-to-spouse amount (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 to present), LAD processing (1982 to 1987)

LAD: TOTNO I, F, P

Non-taxable income

(1986 to present)

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

The income which is treated in this way includes:

- Workers' compensation payments (WKCPY)
- Net federal supplements (NFSL_)
- Social assistance income (SASPY)

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

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

Derived from: Line 147 (1992 to present), Line 549 on Schedule 7 (1986 to 1991)

TIRC_: Not present

XTIRC: Included from 1986 to present

LAD: NTXI_ I, F, P, K

Number of members with a SIN (1982 to present)

Definition: This variable is a count of the number of individuals within a family (file type = F) or a couple (file type = P) that have a social insurance number (SIN). The SIN is the basis of selection of individuals into the LAD. The probability of a T1FF family (couple) being represented in the LAD is proportional to the number of individuals within the family (couple) that have a SIN. The greater the numbers of people within a family (couple) that have a SIN, the greater the probability this family (couple) will be selected. In addition to increasing the probability of being selected, families or couples with more than one SIN also have a probability of being selected more than once within the LAD.

The Number of members with a SIN variable can be used to equalize the probability of selecting families or couples into a sample. Please see LAD staff regarding the methods of equalizing the representation of families (couples) within a sample.

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

LAD: NWSIN P F

Old Age Security pension (1982 to present)

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

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

family income for that tax year.

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

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

LAD: OASP_ I, F, P

Old Age Security pension repayment, calculated (1989 to present)

Definition: Old Age Security (OAS) pension repayment is a claw-back used to recover OAS pension income and net federal supplements (NFSL_) when the taxfiler's net income before adjustments (Line 234) is greater than the allowed limit. (NFSL_ repayment has been included in OAS pension repayment calculated from 1992 to present.)

If a taxfiler has a net income above a certain limit (\$50,000 in 1989, \$50,850 in 1990, \$51,765 in 1991, \$53,215 from 1992 to 1999, \$53,960 in 2000, \$55,309 in 2001, \$56,968 in 2002, \$57,879 in 2003, \$59,790 in 2004), then the taxfiler is required to repay the government all or part of the benefits received.

Derived from: part of Line 235 (1989 to present)

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

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

LAD: OASPR I, F, P

Other employment income (1982 to present)

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

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

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

LAD: OEI__ I, F, P, K

Other income

(1982 to present)

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

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

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

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

Other income for non-filing spouses:

- 1991 to present: Starting in 1991, non-filing spouses are assigned an income based on the spousal net income for provincial refundable tax credits and the spousal net income for the GST credit reported by their spouse and

in the married / spousal amount. If both of these fields are equal to zero, and the non-filing spouse is over 65, then the maximum amount of annual Old Age Security pension (OASP) is imputed to this person. If the two spousal Net Income fields are zero, and the imputed spouse is 65, then an amount of OASP benefits is randomly assigned between 12 different amounts, each representing the OASP benefit that an individual would receive according to his or her month of birth. The benefit is randomly assigned because the birth month is not known.

If at least one of the two spousal net income fields is greater than zero and the marital exemption is greater than zero, the imputed income is calculated from the married / spousal amount field. 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 to 1990: Same as above except the Federal sales tax credit information was used instead of GST credit.
- 1983 to 1985: Same as above except there was no Federal sales tax credit at that time.
- 1982: Other income for non-filing spouses was set to zero.

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

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

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

LAD: OI___ I, F, P, K

Pension adjustment

(1991 to present)

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

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

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

<u>Year</u>	<u>\$ Limit without/with RPP</u>	
1982 to 1985	\$5,500	\$3,500
1986 to 1990	\$7,500	\$3,500
1991	\$11,500	\$11,500
1992 to 1993	\$12,500	\$12,500
1994	\$13,500	\$13,500
1995	\$14,500	\$14,500
1996 to 2002	\$13,500	\$13,500
2003	\$14,500	\$14,500
2004	\$15,500	\$15,500

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

Derived from: Line 206 (1991 to present)
LAD: TPAJA I, F, P

Pension and superannuation income (1982 to present)

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

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

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

LAD: SOP4A I, F, P

Pension income deduction (1984 to present)

Definition: Pension income deduction is a calculated non-refundable credit that the taxfiler may be able to claim for certain types of pension income. A taxfiler is allowed a tax credit of up to \$1000 of pension income. To compute the credit, a taxfiler must first determine the amount of his or her eligible pension income. The lesser of this amount 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 to present), Line 240 (1984 to 1987)

LAD: PENDC I, F, P

Political contributions, gross federal (1982 to present)

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

Derived from: Line 409 (1984 to present), Line 64 (1982 to 1983)

LAD: FPLCG I, F, P

Political contributions, provincial (1982 to 1997)

Definition: The Provincial political contributions field contains the amount of the taxfiler's contributions to a recognized provincial/territorial political party, 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 to present)

Definition: The provincial political contribution tax credit may be claimed if the taxfiler made a contribution to a provincial political organization during the tax year. All provinces except Saskatchewan offer political contribution tax credits. This credit is non-refundable and is deducted from a taxfiler's income taxes payable.

The amounts and the types of contributions that are allowed to be claimed vary by province (these amounts stayed the same from 1988 to 1996):

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

LAD: PPLCC I, F, P

Postal code

(1982 to present)

Definition: The postal code is a six-character, alphanumeric code that locates the point of delivery of mail addressed to post office customers in Canada. The code itself is divided into the forward 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 there is a Nunavut family postal code flag for Nunavut (NUNAV).

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

LAD: PSCO_ I, F character

Principal industry sub-sector of employers, number of (2000 to present)

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

Derived from: T4 slips and Business Register
LAD: NAICC I

Professional income, gross (1982 to present)

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

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

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

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

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

Professional income, net (1982 to present)

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

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

Derived from: Line 137 (1984 to present), Line 20 (1982 to 1983)

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

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

Province of residence (1982 to present)

Definition: This variable indicates the province, territory or CIDA assignment (External Aid) in which the taxfiler is reputed resident on December 31st of the tax year. When this residency information is missing, the postal code is used to construct 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
- 12 – Non-Resident
- 14 – Nunavut (from 1998 to present)
- 15 – CIDA (External Aid)

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

LAD: PRCO_ I, K

Provincial refundable tax credits (1982 to present)

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

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

Derived from: Line 479 (1991 to present), Line 448 (1984 to 1987), Line 464 (1988 to 1989), Line 74 (1982 to 1983)

TIRC_: Not present

XTIRC: Included from 1982 to present

LAD: PTXC_ I, F, P

Provincial seniors' benefit (1999 to present)

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

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

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

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

LAD: SEBEN I, F, P

Quebec abatement (1984 to present)

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

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

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

Derived from: Line 440 (1984 to present)

TIRC_: Not present

XTIRC: Not present

LAD: ABQUE I, F, P

Registered pension plan contribution (1986 to present)

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

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

Derived from: Line 207 (1986 to present)

LAD: T4RP_ I, F, P

Rental income, gross (1982 to present)

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

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

LAD: RGRS_ I, F, P

Rental income, net (1982 to present)

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

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

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

LAD: RNET_ I, F, P

RRSP, earned income for (calculated)

(2002 to present)

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

Earned income for RRSP consists of the incomes/losses reported by tax filers from the following sources:

- Salary, wages, and, commissions (income tax line 101), less other employment expenses (income tax line 229);
- Other employment income including tips and gratuities, etc.(line 104);
- Net income/loss from a business carried on alone or as an active partner (line 135);
- Royalties for a work or invention of which the taxfiler was the author or inventor (line 139);
- Net rental income/loss from real property(line 126);
- Alimony or separation allowances received/paid (line 128);
- Net research grants (line 146);
- Employee profit-sharing plan allocations (line 130);
- Disability benefits received in the year (line 152).

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

LAD: RRSPE I, F, P

RRSP, transfers to a

(1995 to 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 to 2004)
LAD: RSPPI I, F, P

RRSP contributions

(1982 to present)

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

Year	\$ Limit without/with RPP	
1982 to 1985	\$5,500	\$3,500
1986 to 1990	\$7,500	\$3,500
1991	\$11,500	\$11,500
1992 to 1993	\$12,500	\$12,500
1994	\$13,500	\$13,500
1995	\$14,500	\$14,500
1996 to 2002	\$13,500	\$13,500
2003	\$14,500	\$14,500
2004	\$15,500	\$15,500

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

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

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

Derived from: Line 208 (1984 to present), Line 33 (1982 to 1983)
LAD: RRSPC I, F, P

RRSP deduction limit, current year

(1995 to present)

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

Derived from: on schedule 7 Line 8 (2000), line 10 (2001 to 2004)
LAD: RRSPD I, F, P

RRSP deduction limit amount, next year (1995 to present)

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

Derived from: bottom of page 2 of the *Notice of Assessment* or *Notice of Reassessment*
LAD: RRSPL I, F, P

RRSP income (1988 to present)

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

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

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

Derived from: Line 129 (1988 to present)

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 to 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 to 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 to 1992)

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

Derived from: Line 208 (1987 to 1992)

LAD: RRSPS I, F, P

Saskatchewan Pension Plan contributions (1999 to 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 or her amount deductible for RRSP purposes minus actual RRSP contributions to his or her own and/or a spousal RRSP plan. It is intended that this rule will continue as RRSP contribution limits change.

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

LAD: PCLSK I, F, P

Secondary principal industry sub-sector of employers (2000 to present)

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

Derived from: T4 slips and Business Register

LAD: NAIC2 I character

Self-employment income flag (1982 to present)

Definition: This field identifies whether the individual has reported self-employment income in any of the gross or net unincorporated self-employment income fields. The unincorporated self-employment income categories are business, commission, farming, fishing, and professional.

This is a character variable with the following codes:

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

“1” = gross and/or net self-employment income.

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

LAD: SEISW I, P, F character

Self-employment, net income

(1982 to present)

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

Derived from: Lines 135-143 (1984 to present), Line 19-23 (1982 to 1983)

TIRC_: Included from 1982 to present

XTIRC: Included from 1982 to present

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

Sex of individual

(1982 to present)

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

Following are the possible codes:

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

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

Derived from: Edit and Imputation

LAD: SXCO_ I, K character

Social assistance income (1992 to present)

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

Derived from: Line 145 (1992 to 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 to present)

Definition: Social benefits repayment is the combined amount of:

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

"clawed back" or repaid because the taxfiler's net income before adjustments (line 234 - not available on LAD) is greater than the allowed limit(s).

Derived from: Line 235 (1989 to present)

LAD: RSBCL I, F, P

Social insurance number, change code (1982 to present)

Definition: This variable indicates an individual's social insurance number (SIN) has changed. As described in LIN definition, for a temporary SIN the first digit is 0 or 9 and for a permanent SIN the first digit is within 1 and 8. There are two kinds of change, one based on status change: for example if the visa student who has been issued a temporary SIN becomes a landed immigrant he must reapply for a permanent SIN. The other is because of the issuance of a new SIN to replace a previous SIN of the same class (temporary or permanent).

Following are the possible codes:

- '0' – no change
- '1' – change from temporary to permanent
- '2' – new temporary SIN

'3' – new permanent SIN

Derived from: LAD processing.

LAD: SINCH I character

Standard industrial classification code

(1988 to 1992)

Definition: In the Personal Information Section, taxfilers were asked to state the type(s) of work or occupation(s) that they had in the given year. For some taxfilers, primarily the self-employed, the Canada Revenue Agency classified this information by industry using the Standard Industrial Classification Coding System (SICCD). The SICCD classifies establishments engaged in similar types of activities in relation to similar goods and services. Examples are logging camps, coal mines, clothing factories and laundries. This classification has been developed primarily for establishments that are separate operating entities. The degree of accuracy for this field is not known because this field is seldom used. Starting in 2000, more industry information is available for people who receive a T4 slip from an employer. Consult Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2).

Derived from: Personal Information Section, T1 tax form (1988 to 1992)

LAD: SICCD I

T4 slips issued to individual, number of

(2000 to present)

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

Derived from: T4 slips

LAD: T4CNT I

Tax, net federal calculated

(1982 to present)

Definition: Calculated net federal tax is the amount of income tax that the taxfiler is required to pay the Federal Government of Canada. Not included in this variable is the amount of Quebec abatement (a rebate on federal tax) that individuals are given.

Derived from: Line 420 (1984 to present), between Line 66(a) and Line 70 (1982 to 1983)

LAD: NFTXC I, F, P

Tax, net provincial calculated (1982 to present)

Definition: Calculated net provincial tax is the amount of income tax that a filer is required to pay to a provincial government 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 to present), Line 67 (1982 to 1983)
LAD: NPTXC I, F, P

Taxable income (1982 to present)

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

Derived from: Line 260 (1984 to present), Line 62 (1982 to 1983)
LAD: TXI__ I, F, P, K

Taxation province (1982 to present)

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

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

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

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

Transfer payment income (1982 to present)

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

- From 1982 to present:
 - Canada and Quebec Pension Plan benefits (CQPP_), (T)
 - Old Age Security pension (OASP_), (T)
 - Provincial refundable tax credits (PTXC_), (N)
 - Employment insurance benefits (EINS_), (T)
 - Family benefits (FABEN), (N & T)
 - 1982 to 1986; Provincial Family Allowance for Quebec.
 - 1982 to 1992; Federal Family Allowance for all provinces.
 - 1994 to present; Provincial Family Allowance for Quebec.
 - 1996 to present; Provincial family benefits for British Columbia.
 - 1997 to present; Provincial family benefits for Alberta and New Brunswick.
 - 1998 to present; Provincial family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories.
- From 1986 to present:
 - GST and FST Credits (GHSTC), (N)
- From 1986 to 1991:
 - Non-taxable income (NTXI_) (N). See next entry where components of NTXI_ are available separately
- From 1992 to present:
 - Components of non-taxable income (NTXI_) are available:
 - ✓ Net federal supplements (NFSL_), (N)
 - ✓ Social assistance income (SASPY), (N)
 - ✓ Workers' compensation payments (WKCPY), (N)
- From 1993 to 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 to present)

Definition: The tuition and education amounts transferred by the taxfiler's spouse onto the taxfiler's income tax return. The spouse can transfer to the taxfiler any part of certain amounts that the spouse qualifies for but does not need to reduce his or her federal income tax to zero.

The maximum tuition and education amount is \$850 of credit or \$5,000 of fees and amounts. The spouse must designate the amount to the taxfiler on the back of the forms T2202 or T2202A.

Derived from: Line 360 from Schedule 2 (1999 to present).

LAD: EDUSP I, F, P, K

Tuition fees for self (1982 to present)

Definition: A tuition fee is a non-refundable tax credit. If the taxfiler was a student during the tax year, he or she may claim tuition fees (not books or expenses) paid to an educational institution of post-secondary level in Canada.

Beginning in 1996, if an individual's fees are paid (or the individual is entitled to be reimbursed for them) under a federal program to assist athletes, the individual cannot claim these fees unless the payment or reimbursement has been included in his or her income.

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

Derived from: Line 320 of Schedule 11 (1997 to present), Line 320 (1988 to 1996), Line 213 (1984 to 1987), Line 36 (1982 to 1983)

LAD: TUTDN I, F, P, K

Union, professional and other dues (1982 to present)

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

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

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

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

LAD: DUES_ I, F, P

Workers' compensation payments (1992 to present)

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

Derived from: Line 144 (1992 to 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 2004	PG	D	198x	199x	Years 200x	File type
Age	AGE__		23	*	23456789	0123456789	01234	IP K
Alimony or support deductions (Paid)	ALMDN	230	23		6789	0123456789	01234	IPF
Alimony or support income	ALMI_	128	24		6789	0123456789	01234	IPF
Business income, gross	BGRS_	162	24		23456789	0123456789	01234	IPF
Business income, net	BNET_	135	25		23456789	0123456789	01234	IPF
Capital gains exemption, calculated	GGEX_	254	25		6789	0123456789	01234	IPF
Capital gains/losses, net	CLKGX	l197-s3	26				01234	IPF
Capital gains/losses, net taxable	CLKGL	127	26		23456789	0123456789	01234	IPF
Child care expense deduction	CCEXD	214	27		23456789	0123456789	01234	IPF
Child Tax Benefit	CTBI_		27	*		3456789	01234	IPF
Child tax credit	CTC__		27		23456789	012		IPF
Children, ages of seven youngest	KID(1..7)_		28	*	23456789	0123456789	01234	I
Children, total number in family	TNKID		28	*	23456789	0123456789	01234	I
Commission income from T4 slips	CMIT4	102	29		23456789	0123456789	01234	IPF
Commission income, gross	CMGRS	166	29		23456789	0123456789	01234	IPF
Commission income, net	CMNET	139	29		23456789	0123456789	01234	IPF
CPP/QPP benefits	CQPP_	114	30		23456789	0123456789	01234	IPF
CPP/QPP contribution payable from self-employment	CLCPP	l310-s1	30		23456789	0123456789	01234	IPF
CPP/QPP contributions through employment	CQPPD	l308-s1	31		23456789	0123456789	01234	IPF
CPP/QPP disability benefit included in income	DSBCQ	152	31			123456789	01234	IPF
Credit for interest paid on a student loan	LOANC	319	31				9 01234	IPF
Death, year of	YOD__		32	*	23456789	0123456789	01234	IP
Disability amount for depend. other than spouse	DISDO	318	32		6789	0123456789	01234	IPF
Disability amount for self	DISDN	316	32		3456789	0123456789	01234	IPF
Dividends	XDIV_	120	33	*	3456789	0123456789	01234	IPF
Donations	TOTDN	l1-s9	33		23456789	0123456789	01234	IPF
Education amount & tuition fees transf. from a child	EDUDT	324	36				01234	IPF
Education deduction for full-time student	EDUDN	l322-s11	37		3456789	0123456789	01234	IPFK
Education deduction for part-time student	EDUPT	l321-s11	37				9 01234	IPFK
Employment income from T4 slip	T4E__	101	38		23456789	0123456789	01234	IPFK
Employment insurance benefits	EINS_	119	38		23456789	0123456789	01234	IPFK
Employment insurance premiums from T4 slip	T4EIC	312	39		23456789	0123456789	01234	IPF
Employment insurance repayment	EICRP		39	*	23456789	0123456789	01234	IPF
Expenses, other allowable	ALEXP	229	40		23456789	0123456789	01234	IPF
Family Allowance received	FA__		40		23456789	012		IPF
Family Allowance repayment, calculated	RFACL		41			9 012		IPF
Family Allowance, Quebec	FAQUE		42		456			IPF
Family benefits	FABEN		42		23456789	012 456789	01234	IPF
Family benefits, British Columbia	FABC_		44		6			IPF
Family flag	FFLAG		44	*	23456789	0123456789	01234	I
Family flag for same-sex couple	SSFLG		45				01234	I
Family identification number	FIN__		45		23456789	0123456789	01234	I

10. Data availability matrix by variable name (cont'd)

Variable name	Acronym	Line in 2004	PG	D	198x	199x	Years 200x	File type
Family type	FCMP_		45	*	23456789	0123456789	01234	I
Farming income, gross	FMGRS	168	46		23456789	0123456789	01234	I
Farming income, net	FMNET	141	47		23456789	0123456789	01234	IPF
Fishing income, gross	FSGRS	170	47		23456789	0123456789	01234	IPF
Fishing income, net	FSNET	143	48		23456789	0123456789	01234	IPF
GST and FST credits	GHSTC		49	*	6789	0123456789	01234	IPFK
GST rebate for employees and self-employed	GSTRS	457	49			123456789	01234	IPF
Home Buyer's Plan repayment	HBPRP	l246-s7	49			6789	01234	IPF
Home Buyer's Plan shortfall amount	HBPSH		50			89	01234	IPF
Home Buyer's Plan withdrawal	HBPWD	l247-s7	50				234	IPF
Home relocation loan deduction, employee	HRLDN	248	51		6789	0123456789	01234	IPF
Immigrant category	IMCAT		52	†		landing year only		I
Immigrant/emigrant code	IEMCO		51	*	23456789	0123456789	01234	IP K
Immigrant's country of birth	PAYSN		53	†		landing year only		I
Immigrant's country of citizenship at landing	PAYSC		53	†		landing year only		I
Immigrant's country of last permanent residence	PAYSR		55	†		landing year only		I
Immigrant's intended occupation	CNP4_		56	†		landing year only		I
Immigrant's intended place of destination	IPRMR		57	†		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 special program code	IPSPC		61	†		landing year only		I
Immigrant's years of schooling at landing	IEDAN		62	†		landing year only		I
Income after tax	AFTAX		62		23456789	0123456789	01234	IPF
Income before tax, total (CRA definition)	TIRC_	150	62		23456789	0123456789	01234	IPFK
Income before tax, total (SAADD definition)	XTIRC		63	*	23456789	0123456789	01234	IPFK
Indian exemption for employment income	EXIND		65			9	01234	IPF
Individual, description of	INDFL		66	*	23456789	0123456789	01234	I
Interest and investment income	INVI_	121	67		23456789	0123456789	01234	IPF
LAD identified number	LIN__		67		23456789	0123456789	01234	IP
Landing year	LNDYR		67	†	23456789	0123456789	01234	IP
Language, English or French	LNGCO		67		23456789	0123456789	01234	IP
Limited partnership income, net	LTPI_	122	68		89	0123456789	01234	IPF
Low income status (CRA total income before tax)	LIMTI		68	*	23456789	0123456789	01234	I
Low income status (SAADD total income after tax)	LIMAT		68		23456789	0123456789	01234	I
Low income status (SAADD total income before tax)	LIMXT		69	*	23456789	0123456789	01234	I
Main principal industry sub-sector of employers	NAIC1		69	*			01234	I
Marital status	MSTCO		70		23456789	0123456789	01234	I
Market income	MKINC		70	*	23456789	0123456789	01234	IPF
Master categorization of immigrant categories	CATIM		71	†		landing year only		I
Medical expenses, calculated	MDEXC	l332-s1	76		456789	0123456789	01234	IPF
Moving expenses deduction	MVEXP	219	76		6789	0123456789	01234	IPF
Net federal supplements	NFSL_	146	76			23456789	01234	IPF

10. Data availability matrix by variable name (cont'd)

Variable name	Acronym	Line in 2004	PG	D	198x	199x	Years 200x	File type
Net income	NETIC	236	77		23456789	0123456789	01234	IPFK
Professional income, gross	PFGRS	164	87		23456789	0123456789	01234	IPF
Professional income, net	PFNET	137	88		23456789	0123456789	01234	IPF
Non-refundable tax credit, calculated	NNRCC	I350-s1	78		89	0123456789	01234	IPFK
Non-refundable tax credits	TOTNO	335	79		23456789	0123456789	01234	IPF
Non-taxable income	NTXI_	147	79		6789	0123456789	01234	IPFK
Number of members with a SIN	NWSIN		80	*	23456789	0123456789	01234	PF
Old Age Security pension	OASP_	113	80		23456789	0123456789	01234	IPF
Old Age Security pension repayment, calculated	OASPR	235	81	*	9	0123456789	01234	IPF
Other employment income	OEI_	104	81		23456789	0123456789	01234	IPF
Other income	OI_	130	82		23456789	0123456789	01234	IPF
Pension adjustment	TPAJA	206	83			123456789	01234	IPF
Pension and superannuation income	SOP4A	115	84		23456789	0123456789	01234	IPF
Pension income deduction	PENDC	I314-s1	84		456789	0123456789	01234	IPF
Political contributions, gross federal	FPLCG	I409-s1	85		23456789	0123456789	01234	IPF
Political contributions, provincial	PPLC_		85		23456789	01234567		IPF
Political contributions tax credit, provincial	PPLCC		85			9	01234	IPF
Postal code	PSCO_		86		23456789	0123456789	01234	I F
Principal industry sub-sectors of employers, number of	NAICC		87	*			01234	I
Province of residence	PRCO_		88		23456789	0123456789	01234	I K
Provincial refundable tax credit	PTXC_	479	89		23456789	0123456789	01234	IPF
Provincial senior's benefits	SEBEN		89			9	01234	IPF
Quebec abatement	ABQUE	440	89		456789	0123456789	01234	IPF
Registered pension plan contribution	T4RP_	207	90		6789	0123456789	01234	IPF
Rental income, gross	RGRS_	160	90		23456789	0123456789	01234	IPF
Rental income, net	RNET_	126	90		23456789	0123456789	01234	IPF
RRSP contributions	RRSPC	208	92		23456789	0123456789	01234	IPF
RRSP deduction limit, current year	RRSPD	I9-s7	92			56789	01234	IPF
RRSP deduction limit, next year	RRSPL	NA	93			56789	01234	IPF
RRSP income	T4RSP	129	93		89	0123456789	01234	IPF
RRSP income for persons aged 65 and over	RRSPO		94		89	0123456789	01234	IPF
RRSP spousal contributions	RRSPS		94		789	012		IPF
RRSP, earned income for (calculated)	RRSPE		91				234	IPF
RRSP, transfers to a	RSPPI	I240-s7	91			56789	01234	IPF
Saskatchewan Pension Plan contributions	PCLSK	209	94			9	01234	IPF
Secondary principal industry sub-sector of empl.	NAIC2		95	*			01234	I
Self-employment income flag	SEISW		95		23456789	0123456789	01234	IPF
Self-employment, net income	SEI_		96	*	23456789	0123456789	01234	IPF
Sex of individual	SXCO_		96		23456789	0123456789	01234	I K
Social assistance income	SASPY	145	97			23456789	01234	IPF
Social benefits repayment	RSBCL	235	97		9	0123456789	01234	IPF
Social insurance number, change code	SINCH		97		23456789	0123456789	01234	I
Standard industrial classification code	SICCD		98		89	012		I

10. Data availability matrix by variable name (cont'd)

Variable name	Acronym	Line in 2004	PG	D	198x	199x	Years 200x	File type
T4 slips issued to individual, number of	T4CNT		98	*			01234	I
Tax, net federal calculated	NFTXC	420	98		23456789	0123456789	01234	IPF
Tax, net provincial calculated	NPTXC	428	99		23456789	0123456789	01234	IPF
Taxable income	TXI__	260	99		23456789	0123456789	01234	IPF
Taxation province	TXPCO		99		23456789	0123456789	01234	I K
Transfer payment income	TRPIN		100	*	23456789	0123456789	01234	IPF
Tuition and education transferred by spouse	EDUSP	l360-s2	101			9	01234	IPF
Tuition fees for self	TUTDN	320-s11	101		23456789	0123456789	01234	IPF
Union, professional and other dues	DUES_	212	101		23456789	0123456789	01234	IPF
Weight individual 10%	WGT_		10		23456789	0123456789	01234	I
Weight individual 20%	WGT2__		10		23456789	0123456789	01234	I
Workers' compensation payments	WKCPY	144	102			23456789	01234	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 2004	PG	D	198x	199x	Years 200x	File type
ABQUE	Quebec abatement	440	89		456789	0123456789	01234	IPF
AFTAX	Income after tax, total (SAADD definition)		62		23456789	0123456789	01234	IPF
AGE__	Age		23	*	23456789	0123456789	01234	IP K
ALEXP	Expenses, other allowable	229	40		23456789	0123456789	01234	IPF
ALMDN	Alimony or support deductions (paid)	220	23		6789	0123456789	01234	IPF
ALMI_	Alimony or support income	128	24		6789	0123456789	01234	IPF
BGRS_	Business income, gross	162	24		23456789	0123456789	01234	IPF
BNET_	Business income, net	135	25		23456789	0123456789	01234	IPF
CATIM	Master categorization of immigrant categories		71	†	landing year only			I
CCEXD	Child care expense deduction	214	27		23456789	0123456789	01234	IPF
CLCPP	CPP/QPP contribution payable from self-employment	310	30		23456789	0123456789	01234	IPF
CLKGL	Capital gains/losses, net taxable	254	26		23456789	0123456789	01234	IPF
CLKGX	Capital gains/losses, net	19-s3	26				01234	IPF
CMGRS	Commission income, gross	166	29		23456789	0123456789	01234	IPF
CMIT4	Commission income from T4 slips	102	29		23456789	0123456789	01234	IPF
CMNET	Commission income, net	139	29		23456789	0123456789	01234	IPF
CNP4_	Immigrant's intended occupation		56	†	landing year only			I
CQPP_	CPP/QPP benefits	114	30		23456789	0123456789	01234	IPF
CQPPD	CPP/QPP contributions through employment	308	31		23456789	0123456789	01234	IPF
CTBI_	Child Tax Benefit		27	*	3456789 01234			IPF
CTC__	Child tax credit	444	27		23456789	012		IPF
DISDN	Disability amount for self	316	32		3456789	0123456789	01234	IPF
DISDO	Disability amount for dependent other than spouse	318	32		6789	0123456789	01234	IPF
DSBCQ	CPP/QPP disability benefit included in income	152	31		123456789 01234			IPF
DUES_	Union, professional and other dues	212	101		23456789	0123456789	01234	IPF
EDUDN	Education deduction for full-time student	322	37		3456789	0123456789	01234	IPFK
EDUDT	Education amount & tuition fees transf. from a child	324	36				01234	IPF
EDUPT	Education deduction for part-time student	321	37			9	01234	IPFK
EDUSP	Tuition and education transferred by spouse	360	101			9	01234	IPFK
EICRP	Employment insurance repayment		39	*	23456789	0123456789	01234	IPF
EINS_	Employment insurance benefits	119	38		23456789	0123456789	01234	IPFK
EXIND	Indian exemption for employment income		65			9	01234	IPF
FA___	Family Allowance received		40		23456789	012		IPF
FABC_	Family benefits, British Columbia		44		6			IPF
FABEN	Family benefits		42		23456789	012 456789	01234	IPF
FAQUE	Family Allowance, Quebec		42		456			IPF
FCMP_	Family type		45	*	23456789	0123456789	01234	I
FFLAG	Family flag		44	*	23456789	0123456789	01234	I
FIN__	Family identification number		45		23456789	0123456789	01234	I
FMGRS	Farming income, gross	168	46		23456789	0123456789	01234	IPF
FMNET	Farming income, net	141	47		23456789	0123456789	01234	IPF

11. Data availability matrix by acronym (cont'd)

Acronym	Variable name	Line in 2004	PG	D	198x	199x	Years 200x	File type
FPLCG	Political contributions, gross federal	409	85		23456789	0123456789	01234	IPF
FSGRS	Fishing income, gross	170	47		23456789	0123456789	01234	IPF
FSNET	Fishing income, net	143	48		23456789	0123456789	01234	IPF
GGEX_	Capital gains exemption, calculated	127	25		6789	0123456789	01234	IPF
GHSTC	GST and FST credits	446	49		6789	0123456789	01234	IPFK
GSTRS	GST rebate for employees and self-employed	457	49			123456789	01234	IPF
HBPRP	Home Buyer's Plan repayment	246	49			6789	01234	IPF
HBPSH	Home Buyer's Plan shortfall amount		50			89	01234	IPF
HBPWD	Home Buyer's Plan withdrawal	247	50				234	IPF
HRLDN	Home relocation loan deduction, employee	248	51		6789	0123456789	01234	IPF
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		51	*	23456789	0123456789	01234	IP K
IMCAT	Immigrant category		52	†			landing year only	I
INDFL	Individual, description of		66	*	23456789	0123456789	01234	I
INVI_	Interest and investment income	121	67		23456789	0123456789	01234	I
IPRMR	Immigrant's intended place of destination		57	†			landing year only	I
IPSPC	Immigrant's special program code		61	†			landing year only	I
KID(1..7)_	Children, ages of seven youngest		28	*	23456789	0123456789	01234	I
LIMAT	Low income status (SAADD income after tax)		68		23456789	0123456789	01234	I
LIMTI	Low income status (CRA total income)		68	*	23456789	0123456789	01234	I
LIMXT	Low income status (SAADD total income)		69	*	23456789	0123456789	01234	I
LIN__	LAD identified number		67		23456789	0123456789	01234	IP
LNDYR	Landing year		67	†	23456789	0123456789	01234	IP
LNGCO	Language, English or French		67		23456789	0123456789	01234	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	31				9 01234	IPF
LTPL_	Limited partnership income, net	122	68			89	0123456789 01234	IPF
MDEXC	Medical expenses, calculated	332	76		456789	0123456789	01234	IPF
MKINC	Market income		70	*	23456789	0123456789	01234	IPF
MSTCO	Marital status		70		23456789	0123456789	01234	I
MVEXP	Moving expenses deduction	219	76		6789	0123456789	01234	IPF
NAIC1	Main principal industry sub-sector of employers		69	*			01234	I
NAIC2	Secondary principal industry sub-sector of employers		95	*			01234	I
NAICC	Principal industry sub-sectors of employers, number		87	*			01234	I
NETIC	Net income	236	77		23456789	0123456789	01234	IPFK
NFSL_	Net federal supplements	146	76			23456789	01234	IPF
NFTXC	Tax, net federal calculated	420	98		23456789	0123456789	01234	IPF
NNRCC	Non-refundable tax credit, calculated	350	78			89	0123456789 01234	IPFK
NPTXC	Tax, net provincial calculated	428	99		23456789	0123456789	01234	IPF
NTXI_	Non-taxable Income	147	79		6789	0123456789	01234	IPFK
NWSIN	Number of members with a SIN		80		23456789	0123456789	01234	PF

11. Data availability matrix by acronym (cont'd)

Acronym	Variable name	Line in 2004	PG	D	Years			File type
					198x	199x	200x	
OASP_	Old Age Security pension	113	80		23456789	0123456789	01234	IPF
OASPR	Old Age Security pension repayment, calculated	235	81	*	9	0123456789	01234	IPF
OEI__	Other employment income	104	81		23456789	0123456789	01234	IPFK
OI__	Other income	130	82		23456789	0123456789	01234	IPFK
PAYSC	Immigrant's country of citizenship at landing		53	†	landing year only			I
PAYSN	Immigrant's country of birth		53	†	landing year only			I
PAYSR	Immigrant's country of last permanent residence		55	†	landing year only			I
PCLSK	Saskatchewan Pension Plan contributions	209	94		9	01234		IPF
PENDC	Pension income deduction	314	84		456789	0123456789	01234	IPF
PFGRS	Professional income, gross	164	87		23456789	0123456789	01234	IPF
PFNET	Professional income, net	137	88		23456789	0123456789	01234	IPF
PPLC_	Political contributions, provincial		85		23456789	01234567		IPF
PPLCC	Political contributions tax credit, provincial		85		9	01234		IPF
PRCO_	Province of residence		88		23456789	0123456789	01234	I K
PSCO_	Postal code		86		23456789	0123456789	01234	I F
PTXC_	Provincial refundable tax credit	479	89		23456789	0123456789	01234	IPF
RFACL	Family Allowance repayment, calculated		41		9	012		IPF
RGRS_	Rental income, gross	160	90		23456789	0123456789	01234	IPF
RNET_	Rental income, net	126	90		23456789	0123456789	01234	IPF
RRSPC	RRSP contributions	208	92		23456789	0123456789	01234	IPF
RRSPD	RRSP deduction limit, current year	18-s7	92			56789	01234	IPF
RRSPE	RRSP, earned income for (calculated)		91				234	IPF
RRSPL	RRSP deduction limit, next year	NA	93			56789	01234	IPF
RRSPO	RRSP income for persons aged 65 and over		94		89	0123456789	01234	IPF
RRSPS	RRSP spousal contributions		94		789	012		IPF
RSBCL	Social benefits repayment	235	97		9	0123456789	01234	IPF
RSPPI	RRSP, transfers to an	240	91			56789	01234	IPF
SASPY	Social assistance income	145	97			23456789	01234	IPF
SEBEN	Provincial seniors' benefits		89		9	01234		IPF
SEI__	Self-employment, net income		96	*	23456789	0123456789	01234	IPF
SEISW	Self-employment income flag		95		23456789	0123456789	01234	IPF
SICCD	Standard industrial classification code		98		89	012		I
SINCH	Social insurance number, change code		97	*	23456789	0123456789	01234	I
SOP4A	Pension and superannuation income	115	84		23456789	0123456789	01234	IPF
SSFLG	Family flag for same-sex couple		45	*			01234	I
STATM	Immigrant's marital status at landing		59	†	landing year only			I
SXCO_	Sex of individual		96		23456789	0123456789	01234	I K
T4CNT	T4 slips issued to individual, number of		98	*			01234	I
T4E__	Employment income from T4 slip	101	38		23456789	0123456789	01234	IPFK
T4EIC	Employment insurance premiums from T4 slip	312	39		23456789	0123456789	01234	IPF
T4RP_	Registered pension plan contribution	207	90		6789	0123456789	01234	IPF
T4RSP	RRSP income	129	93		89	0123456789	01234	IPF

11. Data availability matrix by acronym (cont'd)

Acronym	Variable name	Line in 2004	PG	D	198x	199x	Years 200x	File type
TIRC_	Income before tax, total (CRA definition)	150	62		23456789	0123456789	01234	IPFK
TNKID	Children, total number in family		28	*	23456789	0123456789	01234	I
TOTDN	Donations	344	33		3456789	0123456789	01234	IPF
TOTNO	Non-refundable tax credits	335	79		23456789	0123456789	01234	IPF
TPAJA	Pension adjustment	206	83			123456789	01234	IPF
TRPIN	Transfer payment income		100	*	23456789	0123456789	01234	IPF
TUTDN	Tuition fees for self	320	101		23456789	0123456789	01234	IPFK
TXI__	Taxable income	260	99		23456789	0123456789	01234	IPFK
TXPCO	Taxation province		99		23456789	0123456789	01234	I K
WGT__	Weight individual 10%		10		23456789	0123456789	01234	I
WGT2_	Weight individual 20%		10		23456789	0123456789	01234	I
WKCPY	Workers' compensation payments	144	102			23456789	01234	IPF
XDIV_	Dividends	120	33	*	23456789	0123456789	01234	IPF
XTIRC	Income before tax, total (SAAD definition)		63	*	23456789	0123456789	01234	IPFK
YOD__	Death, year of		32	*	23456789	0123456789	01234	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, 2003 to 2004

Acronym	Variable name	2003		2004	
		#	\$000	#	\$000
ABQUEI	Quebec abatement	3,816,935	3,053,548	3,864,355	3,207,415
AFTAXI	Income after tax	23,251,470	627,789,690	23,593,940	661,102,199
ALEXPI	Expenses, other allowable	767,115	3,505,716	793,020	3,687,543
ALMDNI	Alimony or support deductions (paid)	172,290	1,469,634	158,960	1,444,946
ALMI_I	Alimony or support income	187,330	1,704,703	185,215	1,550,250
BGRS_I	Business income, gross	1,683,365	738,138,719	1,735,285	1,660,650,392
BNET_I	Business income, net	1,692,445	17,939,917	1,749,770	19,492,438
CCEXDI	Child care expense deduction	1,134,015	3,039,160	1,140,620	3,205,142
CLCPPI	CPP/QPP contribution from self-employment	1,353,515	1,949,062	1,378,590	2,012,741
CLKGLI	Capital gains/losses, net taxable	1,238,995	9,490,702	1,857,555	13,225,792
CMGRSI	Commission income, gross	127,810	4,960,306	136,450	5,808,677
CMIT4I	Commission income from T4 slips	346,045	8,817,227	362,095	9,787,428
CMNETI	Commission income, net	129,390	2,455,822	138,040	2,746,996
CQPP_I	CPP/QPP benefits	4,888,975	27,427,150	5,030,400	29,075,712
CQPPDI	CPP/QPP contributions through employment	13,903,215	15,432,569	14,151,085	16,132,237
CTBI_I	Child Tax Benefit	3,249,985	7,994,963	3,365,020	8,513,501
DISDNI	Disability amount for self	393,320	2,462,183	416,335	2,693,687
DISDOI	Disability amount for dependent other than spouse	115,955	889,375	125,785	1,006,280
DSBCQI	CPP/QPP disability benefit	348,425	2,961,613	354,095	3,087,708
DUES_I	Union, professional and other dues	5,298,640	2,808,279	5,369,140	2,899,336
EDUDNI	Educational deduction for full-time student	1,532,440	3,999,668	1,553,625	4,117,106
EDUPTI	Educational deduction for part-time student	680,940	388,136	669,915	381,852
EICRPI	Employment insurance repayment	111,800	107,328	119,820	113,829
EINS_I	Employment insurance benefits	2,415,645	12,609,667	2,373,180	12,530,390
EXINDI	Indian exemption for employment income	81,550	1,633,447	83,760	1,704,516
FABENI	Family benefits	1,126,555	856,182	1,031,445	804,527
FMGRSI	Farming income, gross	398,970	35,372,680	393,700	35,555,047
FMNETI	Farming income, net	408,275	1,179,915	402,255	1,053,908
FPLCGI	Political contributions, gross federal	109,795	27,449	152,120	33,466
FSGRSI	Fishing income, gross	35,665	1,459,055	35,845	5,969,985
FSNETI	Fishing income, net	35,805	533,136	36,115	532,335
GGEX_I	Capital gains exemption	54,985	2,234,590	60,960	2,596,896
GHSTCI	GST and FST credits	8,432,610	2,867,087	8,362,190	3,010,388
GSTRSI	GST rebate for employed and self-employed	554,375	116,419	522,850	109,799
HBPRPI	RRSP Home Buyer's Plan repayment	607,040	528,125	656,770	577,958
HBPSHI	Income by shortfall in HBP repayment	483,905	275,826	546,440	316,935
HBPWDI	Home Buyer's Plan total withdrawal	1,291,915	13,125,856	1,375,315	14,234,510
HRLDNI	Home relocation loan deduction	3,365	1,514	2,695	1,159

12. Variable counts and amounts for individuals, 2003 to 2004 (cont'd)

Acronym	Variable name	2003		2004	
		#	\$000	#	\$000
INVI_I	Interest and investment income	6,664,350	16,594,232	6,768,875	15,906,856
LTPI_I	Limited partnership income, net	144,700	270,589	174,330	298,104
LOANCI	Credit for interest paid on student loan	715,170	429,102	703,595	394,013
MDEXCI	Medical expenses, calculated	2,880,885	5,761,770	3,107,160	6,245,392
MVEXPI	Moving expenses deduction	145,290	383,566	141,630	399,397
NETICI	Net income	22,347,520	716,014,541	22,699,420	758,387,622
NFSL_I	Net federal supplements	1,662,930	6,053,065	1,683,660	6,330,562
NFTXCI	Tax, net federal calculated	15,736,970	90,487,578	15,985,240	95,112,178
NNRCCI	Non-refundable tax credit	23,308,120	42,886,941	23,649,675	44,934,383
NPTXCI	Tax, net provincial calculated	14,151,920	50,522,354	14,724,510	54,922,422
NTXI_I	Non-taxable income	3,459,730	18,267,374	3,458,005	18,776,967
OASP_I	Old Age Security pension	3,980,565	20,221,270	4,062,955	20,964,848
OASPRI	Old Age Security pension repayment	237,275	673,861	250,785	734,800
OEI_I	Other employment income	2,041,810	10,964,520	2,121,775	10,884,706
OI_I	Other income	2,909,050	14,661,612	3,452,015	16,189,950
PCLSKI	Saskatchewan Pension Plan contributions	8,025	4,173	8,500	4,420
PENDCI	Pension income deduction	3,157,830	3,063,095	3,256,335	3,158,645
PFGRSI	Professional income, gross	312,235	995,957,836	313,180	1,101,613,782
PFNETI	Professional income, net	318,065	18,873,977	319,675	19,963,704
PTXC_I	Provincial refundable tax credit	6,695,650	1,673,913	6,128,725	1,654,756
RGRS_I	Rental income, gross	1,251,745	76,869,660	1,261,510	88,419,236
RNET_I	Rental income, net	1,200,775	3,230,085	1,210,550	3,462,173
RRSPCI	RRSP contributions	6,025,110	28,016,762	6,104,275	29,483,648
RRSPDI	RRSP deduction limit, current year	19,518,080	375,527,859	20,049,165	414,817,224
RRSPEI	Calculated earned income for RRSP	16,902,785	563,031,768	17,232,260	595,719,228
RRSPLI	RRSP deduction limit, next year	18,620,255	400,894,090	18,989,480	439,986,252
RSPPII	Pension income transfer to RRSP	83,200	2,526,784	81,060	2,630,397
RRSPOI	RRSP income of person 65+	395,370	2,502,692	398,960	2,621,167
RSBCLI	Social benefits repayment	347,960	779,430	369,360	849,528
SASPYI	Social assistance income	1,384,010	7,847,337	1,384,780	8,004,028
SEBENI	Provincial seniors' benefits	22,975	7,582	21,950	6,366
SEI_I	Self-employment, net income	2,505,005	40,981,882	2,565,505	43,793,170
SOP4AI	Pension and superannuation income	3,117,790	48,169,856	3,217,650	51,739,812
TIRC_I	Income, total (CCRA definition)	22,460,085	769,931,714	22,803,645	816,370,491
TOTNOI	Donations	23,308,115	256,389,265	23,649,245	267,472,961
TOTDNI	Non-refundable tax credits	5,688,790	6,712,772	5,906,100	7,441,686
TPAJAI	Pension adjustment	5,472,890	26,215,143	5,522,265	27,445,657
TUTDNI	Tuition fees for self	2,178,010	4,878,742	2,172,145	5,256,591
TXI_I	Taxable income	21,671,770	690,896,028	22,033,170	730,619,917

12. Variable counts and amounts for individuals, 2003 to 2004 (cont'd)

Acronym	Variable name	2003		2004	
		#	\$000	#	\$000
T4E_I	Employment income from T4 slip	14,931,285	518,712,841	15,193,150	547,561,126
T4EICI	Employment insurance premiums from T4 slip	14,067,015	7,174,178	14,318,310	7,015,972
T4RP_I	Registered pension plan contribution	4,064,090	8,534,589	4,160,305	9,859,923
T4RSPI	RRSP income	1,850,060	9,675,814	1,932,060	10,259,239
WKCPYI	Workers' compensation payments	674,555	4,377,862	653,645	4,451,322
XDIV_I	Dividends	3,018,245	14,306,481	3,232,040	16,677,326
XTIRCI	Income, total (SAAD definition)	23,240,455	765,772,992	23,581,015	807,649,764

13. Correspondence with the IMDB variables

Acronyms (IMDB)	Description	Acronyms (LAD)	Page
CAN_LANG	Immigrant's official languages ability indicator	LNGOF	61
CITZ	Immigrant's country of citizenship at landing	PAYSC	53
FCLPR	Immigrant's country of last permanent residence	PAYSR	55
FCOB	Immigrant's country of birth	PAYSN	53
FEDUC	Immigrant's level of education at landing	IEDCD	58
LYR	Landing year	LNDYR	67
M_STAT	Immigrant's marital status at landing	STATM	59
MAST_CAT	Master categorization of immigrant categories	CATIM	71
IMCAT	Immigrant category	IMCAT	52
NAT_LANG	Immigrant's native language (or mother tongue)	LNGMA	59
NCHA3	Immigrant's intended place of destination	IPRMR	57
NOC4	Immigrant's intended occupation	CNP4_	56
SCH_YR	Immigrant's years of schooling at landing	IEDAN	62
SPC_P	Immigrant's special program code	IPSPC	61

14. Definition of total income variables

This section specifies the exact definitions of the three measures of total income that are available on the LAD, which are:

TIRC: Total income as per Canada Revenue Agency;
 XTIRC: Total income as per Statistics Canada; and
 MKINC: Market income as per Statistics Canada.

The first measure of total income is TIRC, which is the Canada Revenue Agency Taxation definition of total income as per the T1 form. The second measure, XTIRC, has been derived by the Small Area and Administrative Data Division of Statistics Canada as a more appropriate measure for statistical analysis. The components of income that are included in XTIRC are generally described in Table 1, Components of XTIRC in 2004, while the details are given in Table 5, Definition of XTIRC, 1982 to 2004.

The largest difference between XTIRC and TIRC occurs from 1986 onward because non-taxable income is added to XTIRC. In 1986, the Government of Canada introduced the Federal Sales Tax (FST) Credit directed at the low-income population. In order to determine eligibility for the FST Credit, filers had to report their non-taxable income. This was defined as Social Assistance payments, Guaranteed Income Supplement (GIS), Spouse's Allowance (SPA), and workers' compensation payments. As a result of adding non-taxable income to XTIRC in 1986, the user is cautioned in comparing pre-1986 values of XTIRC with later values. For example, an increase in XTIRC from 1985

to 1986 may simply reflect the reporting of non-taxable income on the 1986 T1 form but not on the 1985 T1, i.e. perhaps no increase in income occurred.

Other new differences are the exclusion of RRSP income for people who are less than 65 years old and the inclusion of Indian exempt employment income to TIRC.

Another difference between TIRC and XTIRC is that capital gains are included in the former but not in the latter. The remaining differences are detailed in Table 4, Differences between TIRC and XTIRC.

The third measure of total income available from LAD is market income (MKINC). MKINC is derived from XTIRC by removing government transfer payments. The components of MKINC are generally described in Table 2, Components of MKINC, 1982 to 2004, while Table 6, Definition of MKINC, 1982 to 2004, 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 2004 via:

Table 1: Components of XTIRC, 2004

Table 2: Components of MKINC, 1982 to 2004

Table 3: History of components of XTIRC

Table 4: Differences between TIRC and XTIRC, 1982 to 2004

Table 5: Definition of XTIRC, 1982 to 2004

Table 6: Definition of MKINC, 1982 to 2004

Table 1 Components of XTIRC, 2004

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 to 2004

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 partnership income is available as a separate field, LTPI_. It was previously included in Net self-employment income, SEI____, Net rental income, RNET____, or Other income, OI_____.

1989

No changes were made.

1990

The goods and services tax (GST) credit is added to LAD through the existing FST credit variable, GHSTC. Since some people were eligible for both the GST and the FST credits in 1990, the amount of both is carried in this one variable.

1991

The FST credit is dropped and is completely replaced by the GST credit.

1992

The components of non-taxable income are reported separately on the T1 form. Three variables are added to the LAD: net federal supplements, NFSL_; workers' compensation payments, WKCPY; and social assistance payments, SASPY.

1993

As a result of replacing the federal Family Allowance program with the Child Tax Benefits program, the variable denoting income from Family Allowance, FA___, is discontinued and the variable denoting payments received from the Child Tax Benefit program, CTBI_, is added.⁷

1994

A variable denoting estimated provincial Family Allowance payments to residents of Quebec, FAQUE, is added.⁷

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_).⁷

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 1997.⁷

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.⁷

1999

Indian exempt employment income, EXIND, is included as a component of XTIRC.

2000 to 2004

No changes were made.

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

Table 4 Differences between TIRC and XTIRC, 1982 to 2004**Part 1: Variables included in TIRC**

Description	1982 to 1985	1986	1987	1988 to 1991	1992	1993 to 2004
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 superannuation 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 to 2004 (Cont'd)**Part 2: Variables to be added or removed from TIRC to create XTIRC**

Description	1982 to 1985	1986	1987	1988-1989	1990 to 1991	1992	1993	1994 to 1995	1996	1997	1998	1999 to 2004
=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 credits	..	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
(PLUS) Income, non-taxable	..	NTXI_	NTXI_	NTXI_	NTXI_	..	..	..	..	..	..	..
(PLUS) RRSP income, persons 65+	..	..	..	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
=Total income (SAADD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

Table 5 Definition of XTIRC, 1982 to 2004

Description	1982 to 1985	1986	1987	1988 to 1991	1992	1993	1994 to 1995	1996	1997	1998	1999 to 2004
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 for 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 to 2004

Description	1982 to 1985	1986 to 1987	1988 to 1998	1999 to 2004
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 for persons 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