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**QUESTIONNAIRE AND COLLECTION PROCEDURES
FOR SLID INCOME DATA COLLECTION - MAY 1998**

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The Income and Labour Dynamics Working Paper Series is intended to document detailed studies and important decisions for the Income and Labour Dynamics program. It is a continuation of the SLID Research Paper Series. These working papers are available in English and French. To obtain a summary description of available documents or to obtain a copy of any, please contact the Dissemination Unit, at 7-B5 Jean Talon Building, Statistics Canada, Ottawa, Ontario, CANADA K1A 0T6, by INTERNET (DYNAMICS@STATCAN.CA), by telephone (613) 951-7355 or toll-free 1-888-297-7355, or by fax (613) 951-3012.

EXECUTIVE SUMMARY

In May 1998 the Survey of Labour and Income Dynamics (SLID) collected data on income from both its first and second panels and topup respondents.

Approximately 9000 new households were added to the SLID sample in 1998 as a “top up sample” to help compensate for attrition to improve cross-sectional income estimates. This top up sample is in SLID only for one year.

Respondents have the option of answering income questions in an interview, or of giving permission to Statistics Canada to allow SLID to use the information on their income tax return.

This paper describes the collection method and content of the 1998 income interview.

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1. INTRODUCTION

In May 1998, the Survey of Labour Income and Dynamics collected data on income for the fifth consecutive year. Income information was also collected from the 'top up sample' added in 1998 to help compensate for attrition to improve cross-sectional income estimates.

Respondents had the option of answering the questions on income in an interview, or giving permission to Statistics Canada to allow SLID to use the information from their income tax return. By May 1998, about 82 % of eligible persons from panel 1, 73% of eligible persons from panel 2 and about 49% of eligible persons from topup had given permission for SLID to access their Revenue Canada tax files. This left about 12,000 households that were contacted for an income interview.

The 1998 income interview was conducted only for persons aged 16 years or over on January 1, 1998. Cohabitants (new members) identified in the January interview were questioned about their 1997 income (if they were 16 or over). New cohabitants who were identified during the May 1998 interview will be questioned in 1999 about their 1998 income.

2. WHAT'S NEW

A edit was added for respondents who earn \$30,000 or more. If income tax reported was less than 10% of income reported a soft edit message appears as follows:

“The amount reported for income tax is rather low compared to your total income. Did I get it right?”

The Alberta Family Employment Tax Credit and the New Brunswick Child Tax Benefit were identified as part of the Child Tax Benefit category. Also the Harmonized Sales Tax credit was included with the Goods and Services Tax Credit.

3. HOW TO READ THIS DOCUMENT

Question number: For each section, the question number refers to the actual number that is used in the programmed application and appears on the interviewer's computer screen. Text in capital letters is read, as worded, by the interviewer. The questions in lower case with ‘Interviewer’: at the beginning are questions to be answered directly by the interviewer without asking the respondent.

Pre-fill items: These are items specific to each interview. The software adds the relevant information into the question, making the interviewer's job easier.

[respondent] - This is the first and last name of the person to whom the question refers. This is not necessarily the person who is talking to the interviewer.

Functions: The interviewers have a number of function keys on the computer which provide them with the following options:

Help - provides instructions related to the question on the screen or the specific income source.

Lang. - enables the interviewer to change the questions on the screen from English to French or vice versa.

Income F3 Options - gives the interviewer access to a list of other functions or information.(a specific set of options available in the income interview)

Calculator - enables the interviewer to make calculations on the computer. The result is transferred to the amounts column.

View - complete questionnaire - provides access to the questionnaire for the other family members.

View - current item - provides access to a specific source for all other household members who have already responded.

Calculate weeks - enables the interviewer to calculate the number of weeks during which the respondent could receive unemployment insurance benefits, for example, and then multiply this number by the amount received each week.

Demographic variables - provides the name and demographic characteristics of each household member.

Comment (F4) - gives the interviewer the opportunity to add additional information in a note for that question. These comments are often used during data processing.

Refusal (F5) - allows the interviewer to indicate that the respondent refuses to answer the question. This answer is shown in this paper as R.

Don't know (F6) - allows the interviewer to indicate that the respondent does not know the answer to the question. This answer is shown in this paper as DK.

PrevQ (F7) - takes you back to the previous question.

Qlist (F8) - displays all the questions completed so far in this part of the interview.

Forward (F9) - fast forward to the current question from an earlier question viewed by Qlist.

End (F10) - allows the interviewer to interrupt or terminate the interview.

4. INCOME INTERVIEW

The data were collected by decentralized computer-assisted interviewing (CAI) mainly by telephone from interviewers' homes. The households surveyed received a newsletter in April that included a regional director's letter and a reminder that respondents have the choice of an interview or of giving permission to access their tax records. Several pages in the newsletter provided information on the income sources on which data would be collected as well as instructions on how to report the amounts if respondents decided to be interviewed. Since it is easier to answer the questions on income by referring to the income tax return, the text showed the 1997 tax form line numbers. For those who wished to prepare for the interview in advance, there was space for three household members to jot down their income figures.

During the collection period (May 1998), interviewers contacted the households eligible for the income survey. Some of the households had a mixture of respondents who had previously given or refused permission or did not file a tax return. Income information was not collected for the members who had given permission previously or did so during the May 1998 contact. Some households have agreed to do labour but refused to do an income interview; these households are not in the May sample. If possible, the information for all eligible members was collected during the same telephone conversation. If a member of the household wished to answer for himself, the interviewer could collect the information separately or make an appointment to call back. If respondents gave

permission for Statistics Canada to access their tax returns, the interview ended for that person.

To reduce respondent burden, the household was not contacted if the only member who had not given permission was a member aged 16 or 17. Results from previous years showed most of this age group had no income.

When respondents were interviewed, some edits were programmed to eliminate serious input errors such as typing an additional zero in an amount or the failure to enter the decimal point for cents. The information collected in the January labour survey was also used, to remind respondents that they had reported being employed or receiving unemployment insurance, social assistance or workers' compensation.

5. INCOME QUESTIONS

Before asking the first question of the income component, a list displayed the names of members eligible for income. (The names of members who have given permission and joiners were not displayed on the component screen).

The interviewer selected the person for whom the information on income would be collected and the first question allowed us to determine whether the interview was given by a proxy or whether the person on whom the information was collected spoke directly with the interviewer. Joiners and respondents who gave permission will not be on the component screen.

INC-Q1

Interviewer: Select the person you are talking to.

List of all members in the household appears on the screen.

Internal logic:

If taxperm = 0 to 3 go to INC-Q2 otherwise go to INC-Q3

Taxperm = 0 was not asked the permission question

taxperm = 2 refused permission

Taxperm = 3 does not file a tax return

Taxperm = 4 withdrew permission

INC-Q2:

Interviewer: In January respondent <prefill of value> .

**DOES <respondent>GIVE PERMISSION FOR SLID TO USE
HIS/HER TAX RECORDS INSTEAD OF ASKING INCOME
QUESTIONS?**

Yes go to INC-Q2A

No/does not file a tax return go to INC-Q3

INC_Q2A

End of interview for this person.

Interviewer: Press <Enter> to continue.

INC_Q3:**DURING 1996, WHAT YOUR INCOME FROM THE
FOLLOWING SOURCES? %PREFILL EACH SOURCE%**

- 1- Wages and salaries before deductions, including military pay and allowances
- 2- Farm self-employment net income, including farm program payments and rebates, Canadian wheat board payments, crop insurance, etc.
- 3- Non-farm self-employment net income, including business, professional, commission, fishing, and net income from roomers and boarders
- 4- Interest on bank accounts and other deposits, savings certificates, Canada Saving Bonds and other bonds
- 5- Dividends (taxable amount)
- 6- Taxable capital gains ... net capital gains
- 7- Other investment income including net rental income, etc.
- 8- Child Tax Benefit, including BC family bonus, Quebec allowances for families and newborn children
- 9- Old Age Security pension, Guaranteed Income Supplement, Spouse's allowance from federal government only. Enter provincial supplements in Item 12
- 10- CPP/QPP
- 11- Employment Insurance benefits (before deductions)
- 12- Social Assistance and provincial supplements
- 13- Workers' Compensation benefits
- 14- GST (credit)
- 15- Provincial tax credits, including Quebec Real Estate Tax Refund

- 16- Veterans' Pensions and Civilian War Pensions and allowances
- 17- Other government income (use F1 help to see complete list)
- 18- Retirement pensions, superannuation and annuities (excluding RRSP)
- 19- RRSP annuities received and RRIF withdrawals
- 20- RRSP withdrawals
- 21- Alimony, separation allowance, child support
- 22- Money from persons outside this household to help with living expenses
- 23-25 Other money - source 1 (use F1 help to see complete list) Specify source and give amount of any other money received, including severance pay, retiring allowances, wage loss replacement benefits, employer or union supplementary unemployment benefits for lost earnings, interest from loans or mortgages, lottery winnings and inheritances.

Total 1997 income

Income tax for 1997

The list for other income from government sources (item 17) is the following:

- TAGS - payments for employees in the fishing industry
- Training allowance from federal or provincial governments
- Cash property tax reductions and rebates
- Payments under the Quebec Program for Older Worker Adjustment (POWA)
- Regular payments from provincial automobile insurance plans
- Québec Maternity Allowance

- Don't know or refuses to give sources
- Other (specify)

The list for other money income (items 23, 24 et 25) is the following:

- scholarships, bursaries, fellowships, research grants
- settlements of life or other insurance policies
- retiring allowance and severance pay received from employer
- income from outside Canada
- lottery and gambling winnings
- wage loss replacement benefits and income maintenance payments
- inheritance
- employer or union supplementary unemployment benefits
- payments from Children's Aid
- interest from loans and mortgages
- regular income from an estate or trust fund
- Don't know refuses to give source
- Other (specify)

If no income reported and answer 'No' to Total income go to this screen and choose an answer.

No income reported but income received in 97

No income in 1997

Don't know if respondent received income or not in 1997

Respondent refuses to give income information

Before going to END-INC this message appears in the message centre:

Interviewer: Press F12 to continue, once you hit F12 you will not be able to go back to the income form.

END_INC_Q1:

This interview is part of a longer term study. We need to call again next year.

Interviewer: Press Enter to continue.

If no name had been collected, the following question appeared:

END_INC_Q2:

IN CASE WE CAN'T CONTACT [respondent] NEXT YEAR, CAN YOU GIVE ME THE NAME OF A FRIEND OR RELATIVE WE COULD CALL TO REACH HIM/HER.

Interviewer: this name is used to trace the respondent only.

If the name of a contact person had been collected, the following question appeared:

END_INC_Q3:

WE COLLECTED THE NAME OF A FRIEND OR RELATIVE IN CASE WE COULDN'T REACH [respondent]. IS THIS INFORMATION STILL CORRECT?

Enter/verify contact name (first and last)

Enter/verify contact person's... city and telephone number

END OF INTERVIEW.

6. EDITS

Four types of soft edits were used during data collection.

1. Amount check

The first type of edit consists of checking the amount entered by the interviewer. When the amounts entered in the computer are outside the predetermined range, an error message pops up: **"THIS AMOUNT APPEARS TO BE RATHER UNUSUAL. ARE YOU SURE?"**.

Press Enter to confirm or enter a new value.

The message appears when the amounts entered are outside the range shown below, which is determined using data collected in last year's SLID income interview. This range excludes approximately 5% of amounts below or above the selected limits:

	Description	Minimum	Maximum
1	Wages and salaries	1,000	100,000
2	Farm self-employment net income	-5,000	100,000
3	Non-farm self-employment net income	-5,000	150,000
4	Interest	25	50,000
5	Dividends	10	50,000
6	Taxable capital gains	25	50,000
7	Other investment income	-1,000	50,000

	Description	Minimum	Maximum
8	Child Tax Benefit	200	4,500 for rest of Canada 6,500 for Quebec 8,000 for BC
9	Old Age Security Pension, Guaranteed Income Supplement, Spouse's Allowance	2,300	12,000
10	Canada or Quebec Pension Plan benefits	500	15,000
11	Employment Insurance benefits	500	22,500
12	Social Assistance and Provincial Income Supplements	300	25,000
13	Workers' Compensation benefits	200	50,000
14	Goods and Services Tax Credit	100	1,500
15	Provincial tax credits	25	3,000
16	Veterans' Pensions and Civilian War Pensions and Allowances	300	50,000
17	Other income from government sources	100	25,000
18	Retirement pensions, superannuation and annuities (excluding RRSP)	500	50,000
19	RRSP annuities received and RRIF withdrawals	100	50,000
20	RRSP withdrawals	700	25,000
21	Alimony, separation allowance, child support	1,000	25,000
22	Money from persons outside the household	500	15,000

	Description	Minimum	Maximum
23	Other money income	10	25,000
24	Other money income	10	25,000
25	Other money income	10	25,000
26	Total income		150,000
27	Income tax		75,000

2. Comparison with information collected in January

The second type of edit is a comparison of the information collected during the January 98 interview with the May 98 Information collected. If no amount is reported for wages and salaries, unemployment insurance benefits, workers' compensation benefits or social assistance but the respondent reports receiving such income, the following error messages appears:

BASED ON OUR JANUARY INTERVIEW, WE EXPECTED AN AMOUNT FOR [type of income]. DID WE MISS IT?

Old Age Security Pension, Guaranteed Income Supplement, Spouse's Allowance

Another error message for the interviewer pops up when a respondent under the age of 60 reports an amount for item 9 (Old Age Security Pension, Guaranteed Income Supplement or Spouse's Allowance). The message is worded as follows:

"NORMALLY THIS TYPE OF INCOME IS PAID ONLY TO PERSONS AGED 60 OR OVER. COULD THIS BE INCOME FROM ANOTHER SOURCE?"

A different error message pops up when the respondent is over 65 years old and does not report Old Age Security Pension, Guaranteed Income Supplement or Spouse's Allowance.

"NORMALLY PERSONS AGED 65 OR OVER RECEIVE THIS TYPE OF INCOME. DID WE MISS IT?"

3. Total income check

The third type of check relates to total income. This check verifies the amounts entered by the interviewer. When the interviewer reaches the item showing 1997 Total Income, a message appears to indicate whether the respondent has given the answer "don't know" has refused to answer certain items, or has given no amount to any item.

1- If the respondent reports at least one amount

The computer calculates a total and the interviewer asks the respondent whether the amount seems correct. The message is worded as follows:

BASED ON THE AMOUNTS REPORTED, THE COMPUTER HAS CALCULATED THE TOTAL INCOME AS [total income as calculated]. DOES THIS SOUND ABOUT RIGHT?

The interviewer must enter "Yes" or "No".

a) If the interviewer enters “Yes”, the calculated amount is transferred to the “Total income” line.

b) If the interviewer enters “No”, the following message appears:

**PERHAPS I MADE A MISTAKE ENTERING THE NUMBERS.
COULD WE REVIEW THEM?**

The interviewer could revise the amounts, enter a new amount in total income or press F5 (refusal) or F6 (don’t know).

- 2- **When the respondent answers “don’t know” or refuses to state a source of income and reports total income greater than the total income calculated by the computer**, a second message for the interviewer only appears under the earlier message, worded as follows:

“Note that the total given by the respondent could include amounts for refusals and “Don’t know”.”

- 3- **If the respondent reports no amount to an item, answers “do not know”, refuses to answer or reports no income for all items**

The following message appears, intended for the respondent:

CAN YOU GIVE AN ESTIMATE OF TOTAL INCOME?

The interviewer must enter “Yes” or “No”.

- a) If the respondent gives an estimate, the interviewer enters the amount in the “Total income” line.

- b) If the interviewer enters “No”, the following list appears and the interviewer chooses the appropriate option:

no income reported but income received in 1997

no income in 1997

don't know if respondent received income or not in 1997

respondent refuses to give income information

4. Edit of amount of income tax reported

When the respondent reports total income greater than or equal to \$30,000 and has not given an amount for item 27 (tax paid), the interviewer asks the respondent if he/she has forgotten to report tax paid. . The messages is worded as follows:

[Respondent] HAS REPORTED A TOTAL INCOME OF [total income calculated by computer] AND HAS NOT REPORTED PAYING INCOME TAX. DID WE FORGET IT?

A difference message pops up if the amount of tax reported is more than 50% of the total income reported.

THE AMOUNT REPORTED FOR INCOME TAX IS RATHER HIGH COMPARED TO YOUR TOTAL INCOME. I ENTERED [amount entered by interviewer). DID I GET IT RIGHT?

A difference message pops up if the amount of tax reported is less than 10% of the total income reported.

**THE AMOUNT REPORTED FOR INCOME TAX IS RATHER LOW
COMPARED TO YOUR TOTAL INCOME. I ENTERED [amount entered
by interviewer). DID I GET IT RIGHT?**

APPENDIX 1

ON-LINE HELP (F1)

1) Wages and salaries from ALL jobs BEFORE ALL deductions .

REF: Line 101.

INCLUDE

- * include commissions and tips
- * earnings from casual work for which no T4 has been provided
- * pay as member of armed forces or reserve unit

NOTE: Report retiring allowances, severance pay, wage loss replacement benefits and employer or union suppl. unemployment benefits in items 23 to 25.

EXCLUDE: Fringe benefits

2) Farm self-employment report net income from farming

REF: Line 141.

INCLUDE

- * farm program payments/rebates
- * Can. Wheat Board payments
- * crop insurance

EXCLUDE

- * operating expenses
- * depreciation allowances
- * capital cost allowances
- * value of food and fuel produced and consumed on your own farm

If partnership, report YOUR SHARE only.

NOTE: If farm is incorporated, report income in item 1, and/or item 5 as done for tax purposes. Report net rent from farms rented out to others in item 7.

3) Non-farm self-employment report NET income from unincorporated BUSINESS, COMMISSION, PROFESSIONAL, FISHING

REF: Lines 135, 137, 139 and 143.

INCLUDE

* gross income less expenses from roomers and boarders

EXCLUDE

- * operating expenses
- * depreciation allowances
- * capital cost allowances
- * payments from relatives

If partnership, report YOUR SHARE only.

NOTE: If business is incorporated report in item 1, and/or 5, as done for tax purposes.

TAGS fishing income compensation payments should be reported in item 17.

4) Interest

REF: Line 121.

INCLUDE interest on

- * deposits
- * savings
- * guaranteed investment certificates (GICs)
- * Canada Savings Bonds
- * other government bonds
- * corporate bonds
- * mutual funds
- * Treasury Bills
- * life insurance policies
- * interest and dividends from OUTSIDE Canada

EXCLUDE the principal.

NOTE: For joint accounts, report YOUR SHARE.

5) Dividends

REF: Line 120.

TAXABLE amount from Canadian corporations.

6) Taxable Capital Gains as reported for tax purposes.

REF: Line 127.

7) Other investment income

REF: Line 122, 126. Report other investment income not reported above.

EXAMPLES INCLUDE:

- * net rental income
- * rents for leased farm land
- * interests from loans & mortgages
- * regular income from an estate or trust fund, cash dividends from life insurance policies, ect..

8. Child Tax Benefit

To be reported by parent who receives cheque from federal government.

INCLUDE

- * Québec Family Allowances
- * Québec Allowance for Newborn Children
- * BC Family Bonus
- * Alberta Family Employment Tax Credit
- * New Brunswick Child Tax Benefit (including the New Brunswick working income supplement)

NOTE: Report Manitoba "CRISP" payment in item 12.

9) Old Age Security Pension, Guaranteed Income Supplement, Spouse's Allowance

REF: Line 113 plus 146 (or line 146 only for form T1S-B/T1S-C).

INCLUDE payments from feeral government

- * to persons 65 years and over (OAS/GIS),
- * to eligible persons 60 to 64 old (SPA and extended SPA (ESA/WSA))

NOTE: Report provincial income supplements in item 12 and/or 17.

10) Canada or Québec Pension Plan benefits

REF: Line 114.

INCLUDE

- * Retirement Pension
- * Disability Pension including benefits for dependent children
- * Surviving Spouse's Pension
- * Combined Pension (Retirement or Disability, combined with Surviving Spouse's Pension)
- * Orphan's Benefit

NOTE: Report retirement pensions from company or union-sponsored plans in item 18 or, if received from outside Canada, in items 23 to 25.

11) Employment Insurance benefits BEFORE deductions or repayments from FEDERAL EI program

REF: Line 119.

INCLUDE benefits for:

- * sickness
- * maternity, paternity, adoption
- * job creation
- * work sharing
- * training
- * benefits to self-employed fishermen

NOTE: TAGS fishing income compensation payments should be reported in item 17.

12) Social Assistance and Provincial Income Supplements

from PROVINCIAL or MUNICIPAL programs

INCLUDE benefits for food, fuel, shelter, clothing, special needs and work incentive programs.

REF: Line 145.

EXAMPLES INCLUDE

Newfoundland

- * Income Support Program
- * Child Welfare Program
- * Day Care Subsidy Program
- * Family and Rehabilitative Services
- * Special Age Related Child Welfare Program

Prince Edward Island

- * Social Assistance
- * Child Welfare Assistance
- * Assistance for Day Care
- * Assistance for Residential Care

Nova Scotia

- * Income Assistance Program
- * Family Benefits Program

- * Municipal Social Assistance Program
- * Special Social Assistance (SSA) Program (Seniors)
- * Rental Assistance Program (Seniors)

New Brunswick

- * Social Assistance
- * Transitional Assistance Program (TAP)
- * Interim Assistance Program (IA)
- * Income Supplement Benefit Program
- * Day Care Subsidy
- * Extended Benefits Program (EBP)
- * Fuel Supplement Program
- * Health Services Program
- * School Supplement Program (children < 17)

Quebec

- * Financial Support Program (FSP)
- * Work and Employment Incentives Program (WEIP)
- * Parental Wage Assistance Program (PWA)
- * Housing Allowance Program for Persons 57 years and over (LOGIRENTE)
- * New Shelter Allowance Program for older people 56 years and over and families

Ontario

- * Family Benefits Program (FBA) Mothers/Fathers Allowance Vocational Rehabilitation Services (VRS) GAINS-D (for the disabled)
- * General Welfare Assistance (GWA)
- * Handicapped Children's Benefits

- * GAINS (Seniors)

Manitoba

- * Employment and Income Assistance Program
- * Municipal Assistance Program
- * Child Related Income Support Program (CRISP)
- * 55 Plus, A Manitoba Income Supplement
- * Shelter Allowances for Elderly Renters 55 plus (SAFER, SAFFR)

Saskatchewan

- * Saskatchewan Assistance Plan (SAP)
- * Family Income Plan (FIP)
- * Saskatchewan Income Plan (SIP) (Seniors)

Alberta

- * Supports for Independence (Social Assistance) (SFI)
- * Child Welfare
- * Assured Income for the Severely Handicapped (AISH)
- * Services to Persons with Disabilities (SPD)
- * Alberta Widows' Pension Program (AWPP)
- * Special Needs Assistance (Seniors)
- * Alberta Seniors Benefit (ASB)

British Columbia

- * BC Income Assistance Benefits
- * Youth Works Program
- * Welfare to Work Program
- * Healthy Kids Program
- * Protecting Children at Risk Program

- * Access to Independence Program
- * Support for persons with Disabilities
 - Protection for Seniors 60-64 years old
 - Income assistance for unemployed adults 55-64 years old
- * Seniors Supplement (65 and over)

13) Workers' Compensation report cash benefits received from any government worker compensation plans covering work-related injury of disability
REF: Line 144.

NOTE: Report benefits from any non-government plans in items 23 to 25.

14) Goods and Services Tax/Harmonized Sales Tax (GST/HST)

Report amount from ALL GST/HST credit cheques received in 1997 from the federal government.

15) Provincial Tax Credits All provinces except Quebec:

REF: Line 479.

Québec residents only:

REF: Sum of lines 460 to 461 on Québec 1997 Income Tax Return.

16) Veterans' Pensions report cash benefits received from the Department of Veterans Affairs

INCLUDE

- * Disability Pension

- * Special Allowances (Attendance and Clothing Allowance)
- * Additional Pension for spouse and children
- * Survivor Benefits (Surviving Spouse and Surviving Dependents)
- * Civilian War Pensions and Allowances.
- * Prisoner-of-War Compensation and Gallantry Awards
- * benefits under Veterans Independence Program (VIP)

NOTE: Report regular retirement pensions from the Canadian Armed Forces should be reported in item 18.

17) Other income from government include all other cash payments received from government sources not reported above

INCLUDE

- * payments from federal or provincial governments for training programs
- * cash property tax reductions and rebates
- * regular payments from provincial automobile insurance plans (exclude lump sum payments)
- * payments under the Québec Program for Older Worker Adjustment (POWA)
- * TAGS income support payments for self-employed fishermen and employees in the fishing industry
- * Quebec Maternity Benefit

18) Retirement pensions, superannuation and annuities

REF: T4A-boxes 16 and 24, T3- box 31 and T5-box 19.

INCLUDE

- * pension income and survivors' benefits from a pension plan of ONE OR MORE employers
- * pensions of retired civil servants, armed forces personnel and RCMP officers
- * annuity benefits received from Canadian Government Annuities Fund, an insurance company, etc.

EXCLUDE

- * RRSP annuities
- * return of contributions from a pension plan
- * income from RRIFs

NOTE: Report annuities from matured RRSPs and income from RRIFs in item 19. Report withdrawals from unmatured RRSPs in item 20. Report severance pay and retiring allowances in items 23 to 25.

19) RRSP annuities received and RRIF withdrawals

REF: T4RSP-box 16 and T4RIF-boxes 16 and 20.

INCLUDE

- * annuity receipts (including survivor's benefits) from a matured RRSP
- * withdrawals from a RRIF

20) RRSP withdrawals

REF: T4RSP slip - box 22, 26.

INCLUDE

- * withdrawal of funds from RRSP accounts (unmatured RRSPs)

EXCLUDE

- * tax-free withdrawals used for purchasing a home

NOTE: Report annuities received from matured RRSPs in item 19.

21) Alimony, separation allowance, child support

REF: Line 128.

INCLUDE

- * benefits under a court order or written agreement
- * received by YOU, or by SOMEONE ELSE on your behalf to maintain YOU, your CHILDREN, or BOTH

22) MONEY from persons outside this household to help with living expenses

EXAMPLES INCLUDE

- * money for rent and food

EXCLUDE

- * value of non-cash gifts

23) Other money income

OTHER CASH inc. not reported

REF: Lines 104 and 130.

EXAMPLES INCLUDE:

- * retiring allowances and severance pay received on termination of employment
- * wage loss replacement benefits
- * income maintenance payments
- * supp. employment benefits from employer or union
- * payments from Children's Aid
- * non-refundable scholarships, bursaries, fellowships, research grants
- * settlements of life or other insurance policies
- * lottery and gambling winnings
- * money inherited
- * income from outside Canada (if not already reported)
- * interest from loans or mortgages
- * regular income from an estate or trust fund, scholarships
- * etc.

Exclude from above:

- * proceeds from the sale of property, businesses, financial assets or personal belongings;
- * income tax refunds
- * loans received
- * loans repaid to you as the lender
- * refunds of contributions to work-related pension plans
- * gambling losses.

24) Other money income

OTHER CASH inc. not reported

REF: Lines 104 and 130.

EXAMPLES INCLUDE:

- * retiring allowances and severance pay received on termination of employment
- * wage loss replacement benefits
- * income maintenance payments
- * supp. unemployment benefits from employer or union
- * payments from Children's Aid
- * non-refundable scholarships, bursaries, fellowships, research grants
- * settlements of life or other insurance policies
- * lottery and gambling winnings
- * money inherited
- * income from outside Canada (if not already reported)
- * interest from loans or mortgages
- * regular income from an estate or trust fund, scholarships
- * etc.

Exclude from above:

- * proceeds from the sale of property, businesses, financial assets or personal belongings;
- * income tax refunds
- * loans received
- * loans repaid to you as the lender
- * refunds of contributions to work-related pension plans
- * gambling losses.

25) Other money income

OTHER CASH inc. not reported

REF: Lines 104 and 130.

EXAMPLES INCLUDE:

- * retiring allowances and severance pay received on termination of employment
- * wage loss replacement benefits
- * income maintenance payments
- * supp. employment benefits from employer or union
- * payments from Children's Aid
- * non-refundable scholarships, bursaries, fellowships, research grants
- * settlements of life or other insurance policies
- * lottery and gambling winnings
- * money inherited
- * income from outside Canada (if not already reported)
- * interest from loans or mortgages
- * regular income from an estate or trust fund, scholarships
- * etc.

Exclude from above:

- * proceeds from the sale of property, businesses, financial assets or personal belongings;
- * income tax refunds
- * loans received
- * loans repaid to you as the lender
- * refunds of contributions to work-related pension plans
- * gambling losses.

26) Total 1997 income

27) Federal and Provincial Income Tax reported on your 1997 Income Tax Return

All provinces except Quebec:

Add line 420 and 428 (or line 435 only for form T1S-A/T1S-B).

Quebec residents only:

Add line 420 from federal tax return and line 450 Quebec Return.

- Subtract sum of lines 444, 445, 446 and 447 from line 450.

EXCLUDE any contributions to anti-poverty fund, QPP, health services fund (FSS) and Quebec prescription drug insurance plan reported on lines 444, 445, 446 and 447 of the Quebec return.

If they filed their federal return using a T1S-A, T1S-B, T1S-C or filed electronically, they may not have calculated their taxes. They should report their best estimate of their tax payable (plus Québec tax, if applicable).

If they cannot estimate an amount, indicate whether or not they have a tax payable (enter "DK" if they think they have tax payable but they don't know how much, or "0" if they think it is zero).