

SIMTAX

SIMTAX DOCUMENTATION

**DOCUMENT TECHNIQUE
TECHNICAL DOCUMENT**

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SimTax Documentation

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List of acronyms

- **CPP** - Canadian Pension Plan
- **EI** - Employment Insurance
- **GIS** - Guaranteed Income Supplement
- **OAS** - Old Age Security
- **QPP** - Québec Pension Plan
- **UCCB** - Universal Child Care Benefit
- **CCTB** - Canadian Child Tax Benefit
- **NCBS** - National Child Benefit Supplement
- **WITB** - Work Income Tax Benefit
- **CAP** - Child Assistance Program (QC)
- **OCB** - Ontario Child Benefit
- **GAINS** - Guaranteed Annual Income System (ON)
- **OTP** - Ontario Trillium Prestation
- **GSTTC** - General Sales Tax Credit
- **ABFETC** - Alberta family employment tax credit

- **BCFB** - BC family bonus
- **BCEIB** - BC earned income benefit
- **BCECTB** - BC early childhood benefit
- **NBCTB** - New Brunswick child tax benefit
- **NLCB** - Newfoundland and Labrador child benefit
- **NSCB** - Nova Scotia child benefit
- **NTCB** - Northwest Territories child benefit
- **NUCB** - Nunavut child benefit
- **YUCB** - Yukon child benefit
- **BCLICATC** - BC low income climate action tax credit
- **PEISTC** - Prince Edward Island sales tax credit
- **SKLITC** - Saskatchewan low-income tax credit
- **NSALTC** - Nova Scotia affordable living tax credit
- **NLHSTC** - Newfoundland and Labrador harmonized sales tax credit
- **NLSB** - Newfoundland and Labrador seniors' benefit
- **SKES** - Saskatchewan Employment Supplement
- **ABSB** - Alberta Seniors Benefit

- **NBLISB** - New Brunswick Low-Income Seniors' Benefit
- **BCSS** - BC Seniors' Supplement
- **SKSIP** - Saskatchewan Seniors Income Plan
- **MAN55P** - Manitoba 55plus
- **MANCB** - Manitoba child benefit

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1 An Overview of SimTax

SimTax uses Fortran programming language to calculate social transfers and income taxes in Canada as functions of markets incomes and social characteristics. The calculator is still under construction but can already be used to address specific questions. Social transfers or credits that depend on the number and age of children, such as additional social assistance amounts for children have now been added to the previous version. Therefore, the user can calculate a reasonable budget constraint for people with and without children. Table 1 provides an overview of programs included in SimTax. Note that SimTax was developed using *gfortran90*; we therefore cannot guarantee that it will function properly with other compilers. Also note that this version is 15.0, as the last fiscal year programmed is 2015. Future versions will be developed according to research priorities.

2 Running the Calculator in Fortran

SimTax is programmed as a module, so it needs to be called from the main file using the command: “USE SIMTAX”. The subroutines contained in the module can then be called from the main files. Two subroutines must be called.

The first subroutine will import the parameters needed for the simulation. It only needs to be called once, so the user should make sure it is not called inside a loop. The command line is: “CALL IMPORT-TAXES(*Directory*)”, where *Directory* is the directory name from the main file to the SimTax folder. In the case where the main file is in the SimTax folder, the command line is: ‘CALL IMPORTTAXES(“)‘.

The second subroutine calculates all the SimTax outputs as functions of the inputs. The command line is: “CALL TAXES(ST_IN,ST_OUT,YEAR)”. The user can use any other names for the arguments.

The first two arguments are of derived types defined in the SimTax module. ST_IN contains all the inputs variables whereas ST_OUT contains the output variables. The components of these items will be described in the next sections. The third argument is the fiscal year, which determines the parameters SimTax will use to compute the outputs. The current version only allows for parameters from 2011 to 2014; other years will be available in future versions. See Listing 1 in section 2.4 for an example of a Fortran program that runs SimTax.

Table 1: List of taxes and transfers included in SimTax.

Federal income taxes

Provincial income taxes

Provincial tax reductions (NL, PE, NB, NS, ON, BC)

Surtaxes (PE,ON)

Health contribution (QC, ON)

Work income deduction(QC)

Guaranteed income supplement^a

Old Age Security and clawback

CPP or QPP contributions (contributions and NRTC)

Employment Insurance premiums (contributions and NRTC)

Québec Parental Insurance Plan (contributions and NRTC)

Social Assistance

- NL - Income Support Benefits
- PEI - Social Assistance
- NS - Income Assistance
- NB - Social Assistance
- Québec - Aide financière de dernier recours (Aide sociale)
- Ontario Works
- Manitoba Employment income assistance
- Saskatchewan - Social assistance
- Alb - Income support
- BC - Employment and Assistance

Social Solidarity:

- PEI - Social assistance - Disabled supplement
- NB - Social Assistance - Extended benefits
- Québec - Solidarité sociale
- Ontario Disability Support Program (ODSP)
- Manitoba Employment income assistance for disabled
- Saskatchewan - Assured Income for Disability (SAID)
- Alb - Income support - Barriers to full employment

Work Income Tax Benefit and Disability supplement

Universal Child Care Benefit

Canadian Child Tax Benefit

National Child Benefit Supplement

Child Care deduction (CAN)

General Sales Tax Credit

NRTC: Canada employment

NRTC: Disabled, Child, Pensions income, Age amount

NRTC: Senior supplementary amount (SK)

NRTC: Single (QC)

NRTC: Experienced worker (QC)

^a Including the 2011 bonus

Note: NRTC stands for *non-refundable tax credits* (see the complete official list [here](#))

Table 2: List of taxes and transfers included in SimTax (end).

Child Care Tax Credit (QC)
Child Assistance Program (QC)
Solidarity Tax Credit
Québec work premium (QC)
Québec adapted work premium (QC)
Ontario Child Benefit
Ontario Trillium Prestation
Guaranteed Annual Income System (ON)
Newfoundland and Labrador Child Benefit
The Newfoundland and Labrador Harmonized Sales Tax Credit
Newfoundland and Labrador Seniors' Benefit
Prince Edward Island Sales Tax Credit
Nova Scotia Child Benefit
Nova Scotia Affordable Living Tax Credit
New Brunswick Child Tax Benefit
New Brunswick Work Income Supplement
New Brunswick Low-Income Seniors' Benefit
Manitoba 55 Plus
Manitoba Child Benefit
Saskatchewan Low-income Tax Credit
Saskatchewan Employment Supplement
Saskatchewan Seniors Income Plan
Alberta Family Employment Tax Credit
Alberta Seniors Benefit
BC Family Bonus
BC Earned Income Benefit
BC Early Childhood Tax Benefit
BC Low-income Climate Action Tax Credit
BC Seniors' Supplement
Yukon Child Benefit
Northwest Territories Child Benefit
Nunavut Child Benefit

2.1 Input Variables

The following elements are needed for SimTax's calculations. They are already declared in SimTax module and are initially assigned a value of zero or .FALSE. Therefore, the user only needs to assign new values to the variables without declaring them. They are all elements of the ST_IN item, so they all need to be preceded by "ST_IN%" when declared (or by any other name the user has chosen, followed by %). The dimension of the variable is also listed next to the name. Since SimTax calculations are made jointly for couples, most variable will have a dimension of 2. For example "age(2)" means the user must enter two values, one for the first member of the couple and one for the other. The input variables are listed according to their type-specifier.

Logical variables

- **Ind_couple(1)**- .TRUE. if a couple, .FALSE. if single. Second elements of other inputs variables will not be considered if set to .FALSE.
- **immig(2)**- .TRUE. if an immigrant .FALSE. if not.
- **invalid(2)**- .TRUE. if disabled .FALSE. if not.
- **north**- .TRUE. if living in a northern region .FALSE. if not.

Integer variables

- **Prov(1)**- The province number identifier
 - 1- Newfoundland and Labrador
 - 2- Prince Edward Island
 - 3- Nova Scotia
 - 4- New Brunswick
 - 5- Québec
 - 6- Ontario
 - 7- Manitoba
 - 8- Saskatchewan
 - 9- Alberta

10- British Columbia

- **Age(2)**- Age in years
- **t_immig(2)**- Time since immigration (in years). Not considered if “immig” is set to .FALSE.
- **t_immig(2)**- Number of years of voluntary OAS/GIS pension postponing. Not considered if “Sim_reportOAS” is set to .FALSE.
- **nb_years_reportOAS(2)** - Number of voluntary OAS postponing years. Allows to simulate voluntary OAS postponing for any year even though it will only be effective in 2013 .
- **kidages(8)** - Age of kids in years.
- **const** - Temporary constraint.
- **log_ad** - Admissible housing.

Double precision variables

- **inc_earning(2)**- Annual earnings
- **inc_capital_gains(2)**- Annual capital gains
- **inc_interest(2)**- Annual interest incomes
- **inc_dividends(2)**- Annual dividend incomes
- **inc_private_pension(2)**- Annual private pension incomes, including RRSP withdrawals
- **inc_CPP_pension(2)**- Annual CPP or QPP incomes

- **inc_selfempl(2)**- Annual self-employed incomes
- **inc_othertaxable(2)**- Annual other taxable incomes
- **RRSP_contr(2)**- Annual RRSP contributions
- **daycare_exp0_7**- Annual total daycare expenses for children aged from 0 to 7
- **daycare_exp8_16**- Annual total daycare expenses for children aged from 8 to 16
- **daycare_exp7d**- Annual total expenses in subsidized daycare
- **penaltySA**- Social Assistance penalty for assets

2.2 Output Variables

The following elements are calculated in SimTax according to input variables and social transfers or fiscality parameters. The user can use the output variables after the "TAXES" subroutine has been called. They are all elements of the ST_OUT item, so all the variable names listed here must be preceded by "ST_OUT%" (or by any other name the user has chosen, followed by %). The dimension of the variable is again listed next to the name. The elements taken into account for the calculation will be listed in the next section.

Double precision variables

- **fam_disp_inc(1)**- Household's disposable income. It is calculated using the following formula: Total income + work premium - income taxes - OAS clawback - CPP/QPP, EI and Québec Parental Insurance Plan contributions.
- **Tot_inc(2)**- Total income
- **QC_Tot_inc(2)**- Total income under Federal declaration
- **Fed_inc_tax(2)**- Federal Income Tax

- **Prov_inc_tax(2)**- Provincial Income Tax
- **Net_inc(2)**- Net income after adjustments
- **QC_Net_inc(2)**- Net income after adjustments under Québec's declaration
- **Taxable_inc(2)**- Taxable income, line
- **QC_Taxable_inc(2)**- Taxable income under Québec's declaration , line
- **Soc_Ass(2)**- Social Assistance income
- **Soc_Sol(2)**- Social Solidarity income
- **prov_WP(2)**- Work premium income
- **OAS_inc(2)**- OAS income
- **OAS_clawback(2)**- OAS Clawback
- **GIS_inc(2)**- GIS
- **CPP_contr(2)**- CPP/QPP Contribution
- **EI_contr(2)**- EI Contribution
- **RAP_contr(2)**- Contribution to the Québec Parental Insurance Plan (Québec only)
- **UCCB** - Universal Child Care Benefit
- **CCTB** - Canadian Child Tax Benefit
- **NCBS** - National Child Benefit Supplement

- **WITB** - Work Income Tax Benefit
- **QC_chcare_cred** - Childcare Tax Credit
- **QCCAP** - Child Assistance Program
- **QC_soltaxcred** - Solidarity Tax Credit
- **OCB** - Ontario Child Benefit
- **GAINS(2)** - Guaranteed Annual Income System (ON)
- **RTC_OST** - Ontario Trillium Prestation
- **ABFETC** - Alberta family employment tax credit
- **BCFB** - BC family bonus
- **BCEIB** - BC earned income benefit
- **BCECTB** - BC early childhood benefit
- **NBCTB** - New Brunswick child tax benefit
- **NLCB** - Newfoundland and Labrador child benefit
- **NSCB** - Nova Scotia child benefit
- **NTCB** - Northwest Territories child benefit
- **NUCB** - Nunavut child benefit
- **YUCB** - Yukon child benefit

- **BCLICATC** - BC low income climate action tax credit
- **PEISTC** - Prince Edward Island sales tax credit
- **SKLITC** - Saskatchewan low-income tax credit
- **NSALTC** - Nova Scotia affordable living tax credit
- **NLHSTC** - The Newfoundland and Labrador harmonized sales tax credit
- **NLSB** - Newfoundland and Labrador seniors' benefit
- **SKES** - Saskatchewan Employment Supplement
- **ABSB** - Alberta Seniors Benefit
- **NBLISB** - New Brunswick Low-Income Seniors' Benefit
- **BCSS** - BC Seniors' Supplement
- **SKSIP** - Saskatchewan Seniors Income Plan
- **MAN55P** - Manitoba 55plus
- **MANCB** - Manitoba child benefit
- **Fam_TC** - Family Tax Cut
- **fam_gross_inc** - Family gross income. It is the sum of all market and transfer incomes.
- **markt_inc** - The sum of all market income.
- **ind_disp_inc(2)**- Individual disposable income.

- **fed_fam_trsf**- Sum of the federal transfers claimed by a family.
- **prov_fam_trsf**- Sum of the provincial transfers claimed by a family.

The user should contact the author if other elements that are calculated in SimTax are needed as output variables.

2.3 The Order of Calculation

This section lists the elements taken into account in SimTax in the order they in which are calculated.

- CPP/QPP, EI and Québec Parental Insurance Plan contributions. The parameters are for employed workers; parameters for independent workers need to be added in futur versions.
- OAS and GIS pensions. Allocations need to be added in futur versions.
- Social Assistance/Social solidarity. Parameters are for individuals with and without disabilities.
- UCCB.
- GAINS (ON).
- SKSIP.
- Total income. To date, the elements that are added to total adjusted market income to compute total income are:
 - OAS and GIS
 - Social assistance or Social solidarity
 - UCCB.
- Child Care deduction

- Work income deduction

- Net income before adjustment. To date, the elements that are deducted from total income to compute net income before adjustments are:
 - RRSP contributions
 - Child Care deduction
 - Deduction for pension income splitting

- OAS clawback

- Québec Total income. To date, the elements that are added to total adjusted market income to compute total income are:
 - OAS and GIS
 - Social assistance or Social solidarity
 - OAS clawback

- Net income after adjustment. To date, the elements that are deducted from net income before adjustment to compute net income after adjustments are:
 - OAS clawback

- Québec Net income. To date, the elements that are deducted from total income to compute net income are:
 - RRSP contributions
 - Work income deduction
 - Deduction for pension income splitting

- Taxable income. To date, the elements that are deducted from net income after adjustment to compute taxable income are:
 - GIS
 - Social assistance/Social solidarity

- Québec Taxable income. To date, the elements that are deducted/added from net income after adjustment to compute taxable income are:
 - GIS

- Social assistance/Social solidarity
- UCCB

- Federal and provincial income taxes are calculated. The elements taken into account to date are:
 - Income tax rates and brackets
 - Provincial surtaxes
 - Non-refundable tax credits
 - Basic amount
 - CPP amount
 - EI amount
 - Québec Parental Insurance Plan amount (Québec only)
 - Age amount
 - Senior supplementary amount (Saskatchewan only)
 - Pension income amount
 - Canada employment amount
 - Québec Childcare tax credit
 - Québec's abatement
 - Ontario and Québec health contributions
 - Provincial tax reductions for low incomes
 - Dividend tax credit

- WITB

- CCTB

- NCBS

- Work premium

- CAP

- Childcare tax credit

- OCB
- OTP
- GSTTC
- Solidarity Tax Credit
- ABFETC
- BCFB
- BCEIB
- BCECTB
- NBCTB
- NLCB
- NSCB
- NTCB
- NUCB
- YUCB
- BCLICATC
- PEISTC
- SKLITC

- NSALTC
- NLHSTC
- NLSB
- SKES
- ABSB
- NBLISB
- BCSS
- MAN55P
- MANCB
- Family Tax Cut
- Market income
- Family eligible federal transfers. It is calculated using :
 - CCTB
 - NCBS
 - UCCB
 - GSTTC
 - WITB/DS
- Family eligible provincial transfers. It is calculated using :
 - Newfoundland: NLHSTC, NLSB, NLCB
 - Prince Edward Island: PEISTC
 - Nova-Scotia: NSCB, NSALTC

- New-Brunswick: NBCTB, NBLISB
- Québec: Childcare tax credit, CAP, Work premium, Solidarity Tax Credit
- Ontario: OCB, OTP, GAINS,
- Manitoba: MANCB, MAN55P
- Saskatchewan: SKLITC, SKES, SKSIP
- Alberta: ABFETC, ABSB
- British-Columbia: BCFB, BCEIB, BCECTB, BCSS, BCLICATC
- Northwest-Territories: NTCB
- Nunavut: NUUCB
- Yukon: YUCB

- Household's gross income. It is calculated using the following formula:

- Household's Market income
- Household's Social Assistance Income
- Household's OAS Income
- Household's OAS clawback
- Household's GIS Income
- Household's CPP/QPP Income
- Family eligible federal transfers
- Family eligible provincial transfers

- Individual disposable income. It is calculated using the following formula:

- Market income
- Social Assistance Income
- OAS Income
- OAS clawback
- GIS Income
- CPP/QPP Income
- Federal income taxes
- Provincial income taxes

- Household's disposable income. It is calculated using the following formula:

- Household's gross income

- Household's federal income taxes
- Household's provincial income taxes
- Household's CPP/QPP contributions
- Household's EI contributions
- Household's Québec Parental Insurance Plan contributions
- The Family Tax Cut

2.4 An Example: Calculating Effective Marginal Tax Rates Using Simulated Data

Listing 1: An example of a main program

```

PROGRAM MAIN

USE SimTax
IMPLICIT NONE

! Declaring SimTax arguments...
TYPE(tpTxOutput):: ST_OUT
TYPE(tpTxInput):: ST_IN
!ST_Out and ST_IN can be replaced by anything

INTEGER:: YEAR = 2011    ! Fiscal year

! Declaring variables needed for this example
INTEGER:: I

INTEGER, PARAMETER:: max_income = 150000
!EMTR will be calculated from 0 to max_income

INTEGER, PARAMETER:: precision_income = 100
!EMTR will be calculated by adding precision_income.

INTEGER, PARAMETER:: n_points = max_income/precision_income
!Max_income must be a multiple of precision_income

DOUBLE PRECISION:: market_inc(n_points)! Will store market income values
DOUBLE PRECISION:: disp_inc(n_points)! Will store disp. income values
DOUBLE PRECISION:: EMTR(n_points-1)! Will store EMTR

```

!EXECUTABLES

CALL IMPORTTAXES('')!Imports SimTax's parameters.
!Enter the directory that leads to the SimTax folder
!Empty string if SimTax and this program are in the same folder

!Enter the input values...

ST_IN%ind_couple=.false.! single

ST_IN%prov=5! Qu{\ 'e}bec

ST_IN%age(1)=65!Age

ST_IN%age(2)=0!Not considered because ind_couple is set to .false.

ST_IN%immig(1)=.false.! Not an immigrant

ST_IN%immig(2)=.false.

ST_IN%t_immig(1)=0!Number of years since immigration

!not considered because immig is set to .false.

ST_IN%t_immig(2)=0

ST_IN%inc_earning(1)=0.0! No market income, except private pension (see below)

ST_IN%inc_earning(2)=0.0

ST_IN%inc_interest(1)=0.0

ST_IN%inc_interest(2)=0.0

ST_IN%inc_capital_gains(1)=0.0

ST_IN%inc_capital_gains(2)=0.0

ST_IN%inc_dividends(1)=0.0

ST_IN%inc_dividends(2)=0.0

ST_IN%inc_CPP_pension(1)=0.0

ST_IN%inc_CPP_pension(2)=0.0

ST_IN%RRSP_contr(1)=0.0

ST_IN%RRSP_contr(2)=0.0


```

ST_IN%daycare_exp0_7 = 0.0
ST_IN%daycare_exp8_16 = 0.0
ST_IN%daycare_exp7d = 0.0

ST_IN%kidages(1) = -1
ST_IN%kidages(2) = -1
ST_IN%kidages(3) = -1
ST_IN%kidages(4) = -1
ST_IN%kidages(5) = -1
ST_IN%kidages(6) = -1
ST_IN%kidages(7) = -1
ST_IN%kidages(8) = -1

ST_IN%const =0

ST_IN%log_ad =0

ST_IN%penaltySA = 0.0

ST_IN%penaltySA(1)=0.0
ST_IN%penaltySA(2)=0.0

DO I = 1,n_points

ST_IN%inc_private_pension(1)=(i-1)*precision_income
ST_IN%inc_private_pension(2)=0.0

CALL TAXES(ST_IN,ST_OUT,YEAR)

market_inc(i)=ST_IN%inc_private_pension(1)
disp_inc(i)=ST_OUT%fam_disp_inc

END DO

DO I = 1,n_points-1

EMTR(i)=1-(disp_inc(i+1)-disp_inc(i))/precision_income

END DO

!Exporting in .csv format

```

```

OPEN( unit=1, file = 'EMTR_results.txt ')
DO i=1, n_points-1
WRITE(1,*) market_inc(i), ', ' ,disp_inc(i) , ', ' ,EMTR(i)
END DO
CLOSE(1)

```

```

END PROGRAM MAIN

```

To run this program, the user must enter the following command in his computer's terminal (assuming he uses Fortran 90):

```

gfortran90 "directory/SimTax" SimTax.f90 main.f90 -o output.exe

```

where "directory" is the directory that leads to the SimTax folder and output is the executable file that will be created. The executable file must be executed using:

```

output.exe

```

The user can then use his favorite software (like excel or stata) to graph disposable income or EMTR as a function of pension income.

3 The Parameters Files

The parameters used to calculate the outputs in Fortran were inputted in .dta files using Stata. This allows the user to easily modify the parameters and automatically export them to Fortran using the provided Stata do-file. Reading this section is not necessary if the user only needs to simulate outputs without policy simulation.

3.1 Changing the Parameters for Policy Simulation

Futur versions of SimTax will include a more user-friendly way to simulate policy changes. For now, the user has to edit the .dta files, then run the input_parameters.do do-file, which will automatically export the new parameters to SimTax. This do-file also calculates fiscal parameters that are functions of the parameters contained in the .dta files and exports them. For instance, it calculates base amounts of income tax paid before each new marginal tax rate. This is done so that the user needs to change less parameters when simulating a policy change. An alternative approach is to modify the .text files directly. These files are located in the *INFortran* folders. This may however lead to inconsistencies if the user fails to calculate correctly how some parameters are related to each other.

The user should make sure that he does not overwrite the default parameters. An easy way to do so would be to copy the whole SimTax folder and to modify only the parameters in the new folder. The next section lists the parameters that can be changed.

3.2 Parameters Included to Date

Parameters are entered in different .dta files according to their types. Some files are year-specific; in this case the year written in the file name is replaced by “year” in this documentation.

year_parameters.dta

This file’s rows represent provinces’ identification numbers (1 to 10), territories’ identification numbers (11 to 13), and federal identification number (14). Note that the parameters are now entered for territories.

id	Province, territories or federal identification numbers
Zone	Province, territories or federal abbreviations
Bracket 1 to Bracket8	Taxable income brackets at which a new marginal tax rate applies. Bracket1 is always set to 0, and Bracket variables that are not used must be set to -1 for programming reasons.
Rate1 to Rate8	The “RateX” variable is the marginal tax rate that applies when taxable income reaches “BracketX”. Rate variables that are not used must be set to -1.
Surtax1 to Surtax3	Income tax paid at which a new surtax rate applies. Surtax1 is the first income tax paid value at which surtax is paid. Surtax variables that are not used must be set to -1.
SurtaxRate1 to SurtaxRate3	“SurtaxRateX” is the surtax rate applied when income tax paid reaches “SurtaxX”. SurtaxRate variables that are not used must be set to -1.
NRTC_basic	NRTC basic amount
NRTC_age	Age at which the NRTC for age applies
NRTC_age_max	full NRTC for age amount
NRTC_age_base	Net income at which NRTC for age’s clawback starts
NRTC_age_rate	NRTC for age’s clawback rate
NRTC_pension_max	max NRTC amount for pension income
NRTC_single	NRTC amount for singles (Québec only)
NRTC_rate	NRTC rate
NRTC_empl	NRTC employment amount
NRTC_child	NRTC amount for dependant children
NRTC_disabled	NRTC amount for disabled

TaxRed_defn	Defines how tax reduction for low income works -1 - No Tax reduction 1 - Based on household's net income 2 - Based and clawed back on individual net income 3 - Based on individual net income, clawed back on income tax paid
TaxRed	Tax reduction amount
TaxRed_clawbackRate	Tax reduction clawback rate
TaxRed_clawbackStart	Income at which tax reduction clawback starts
TaxRed_ch_handdep	Tax reduction amount for dependant children and handicapped dependant (Ontario only)
DividendsIncrease	Majoration rate for determined dividends
DividendsCreditRate	Credit rate for dividend incomes
EI_contr_rate	EI contribution rate
EI_contr_max	Maximal EI contribution
RAP_contr_rate	Parental Insurance Plan contributions rate (Québec only)
RAP_contr_max	Maximal Parental Insurance Plan contributions (Québec only)
Inc_split_max	Family Tax Cut maximum credit

year_soc_ass.dta

Social assistance parameters include the following provincial welfare programs : NL - Income Support Benefits, PEI - Social Assistance, NS - Income Assistance, NB - Social Assistance, Québec - Aide financière de dernier recours (Aide sociale), Ontario Works, Manitoba Employment income assistance, Saskatchewan - Social assistance, Alb - Income support, BC - Employment and Assistance.

Zone	Province, territories or federal abbreviations
SocAss_Base_single	Monthly social assistance allowance for singles
SocAss_Base_couple	Monthly social assistance allowance for couples
SocAss_reductionrate	Social assistance reduction rate
SocAss_exemption_single	Monthly earning exemption for social assistance for singles
SocAss_exemption_couple	Monthly earning exemption for social assistance for couples
SocAss_limit_exemption_single	Monthly maximal earning exemption for singles (Saskatchewan only)
SocAss_limit_exemption_couple	Monthly maximal earning exemption for couples (Saskatchewan only)
SocAss_Exemption_family	Monthly maximal earning exemption for families (Saskatchewan only)
SocAss_single_supp	Monthly single supplement (Qc only)

SocAss_Base_1adch	Monthly soc. ass. allowance for monoparental fam. with 18+ children
SocAss_Base_1ad1depch	Monthly soc. ass. allowance for mono. fam. with 1 dependant child
SocAss_Base_1ad2depch	Monthly soc. ass. allowance for mono. fam. with 2 dep. children
SocAss_Base_1ad3depch	Monthly soc. ass. allowance for mono. fam. with 3 dep. children
SocAss_Base_1ad4depch	Monthly soc. ass. allowance for mono. fam. with 4 dep. children
SocAss_Base_1ad5depch	Monthly soc. ass. allowance for mono. fam. with 5 dep. children
SocAss_Base_1ad6depch	Monthly soc. ass. allowance for mono. fam. with 6 dep. children
SocAss_Base_2ad1depch	Monthly soc. ass. allowance for biparental fam. with 1 dep. child
SocAss_Base_2ad2depch	Monthly soc. ass. allowance for bi. fam. with 2 dep. children
SocAss_Base_2ad3depch	Monthly soc. ass. allowance for bi. fam. with 3 dep. children
SocAss_Base_2ad4depch	Monthly soc. ass. allowance for bi. fam. with 4 dep. children
SocAss_Base_2ad5depch	Monthly soc. ass. allowance for bi. fam. with 5 dep. children
SocAss_Base_2ad6depch	Monthly soc. ass. allowance for bi. fam. with 6 dep. children
SocAss_SHELTER_(6)	Monthly shelter allowances according to the household size
SocAss_SHELTER_supp_single	Monthly shelter supplement for singles (Man. only)
SocAss_SHELTER_supp_fam	Monthly shelter supplement for couples (Man. only)
SocAss_constr_supp_single	Monthly amount for temporary constraint - single (Qc only)
SocAss_constr_supp_couple	Monthly amount for temporary constraint - couple (Qc only)
Social_QC_chsupp_single	Monthly child supplement for singles (Qc only)
Social_QC_chsupp_couple	Monthly child supplement for couples (Qc only)
Social_fed_1stchsupp	Monthly NCBS proxi-amount for the first child (Qc only)
Social_fed_2ndchsupp	Monthly NCBS proxi-amount for the second child (Qc only)
Social_fed_3rdchsupp	Monthly NCBS proxi-amount for the third child (Qc only)
Social_supp_12plus	Monthly child supplement for children over 12 years old (Qc only)
SocAss_Base_supch	Monthly child supplement
Social_ch12_18if23	Monthly child (12 to 18 yoa) for 2 or 3 member families (PEI only)
Social_ch12_18if4	Monthly child (12 to 18 yoa) for four member families (PEI only)
Social_ch0_12if23	Monthly child (0 to 11 yoa) for 2 or 3 member families (PEI only)
Social_ch0_12if4	Monthly child (0 to 11 yoa) for four member families (PEI only)
SocAss_add_supp	Monthly additional supplement
SocAss_ch12_17_mono	Monthly child (12 to 17 yoa) supplement for mono. fam. (Man. only)
SocAss_ch7_11_mono	Monthly child (7 to 11 yoa) supplement for mono. fam. (Man. only)
SocAss_ch0_6_mono	Monthly child (0 to 6 yoa) supplement for mono. fam. (Man. only)
SocAss_ch12_17_fam	Monthly child (12 to 17 yoa) supplement for bi. fam. (Man. only)
SocAss_ch7_11_fam	Monthly child (7 to 11 yoa) supplement for bi. fam. (Man. only)
SocAss_ch0_6_fam	Monthly child (0 to 6 yoa) supplement for bi. fam. (Man. only)

year_soc_sol.dta

Social solidarity parameters include the following provincial welfare programs for disabled: PEI - Social assistance - Disabled supplement, NB - Social Assistance - Extended benefits, Québec - Solidarité sociale, Ontario Disability Support Program (ODSP), Manitoba Employment income assistance for disabled, Saskatchewan - Assured Income for Disability (SAID), Alb - Income support - Barriers to full employment.

Zone	Province, territories or federal abbreviations
SocSol_Base_single	Monthly social solidarity allowance for singles
SocSol_Base_couple	Monthly social solidarity allowance for couples
SocSol_reductionrate	Social solidarity reduction rate
SocSol_exemption_single	Monthly earning exemption for social solidarity for singles
SocSol_exemption_couple	Monthly earning exemption for social solidarity for couples
SocSol_limit_exemption_single	Monthly maximal earning exemption for singles (Saskatchewan only)
SocSol_limit_exemption_couple	Monthly maximal earning exemption for couples (Saskatchewan only)
SocSol_Exemption_family	Monthly maximal earning exemption for families (Saskatchewan only)
SocSol_Base_1ad1depch	Monthly soc. sol. allowance for mono. fam. with 1 dependant child
SocSol_Base_1ad2depch	Monthly soc. sol. allowance for mono. fam. with 2 dep. children
SocSol_Base_1ad3depch	Monthly soc. sol. allowance for mono. fam. with 3 dep. children
SocSol_Base_1ad4depch	Monthly soc. sol. allowance for mono. fam. with 4 dep. children
SocSol_Base_1ad5depch	Monthly soc. sol. allowance for mono. fam. with 5 dep. children
SocSol_Base_1ad6depch	Monthly soc. sol. allowance for mono. fam. with 6 dep. children
SocSol_Base_2ad1depch	Monthly soc. sol. allowance for biparental fam. with 1 dep. child
SocSol_Base_2ad2depch	Monthly soc. sol. allowance for bi. fam. with 2 dep. children
SocSol_Base_2ad3depch	Monthly soc. sol. allowance for bi. fam. with 3 dep. children
SocSol_Base_2ad4depch	Monthly soc. sol. allowance for bi. fam. with 4 dep. children
SocSol_Base_2ad5depch	Monthly soc. sol. allowance for bi. fam. with 5 dep. children
SocSol_Base_2ad6depch	Monthly soc. sol. allowance for bi. fam. with 6 dep. children
SocSol_SHELTER_(6)	Monthly shelter allowances according to the household size
SocSol_Base_supch	Monthly child supplement
SocSol_add_supp	Monthly additional supplement
SocSol_ch13_17_fam	Monthly supplement for children between 13 and 17 years old (Man. only)

public_pension_parameters.dta

These variables apply equally to all provinces. Observations correspond to fiscal years.

year	Fiscal year
OAS_full	OAS Annual Amount (sum of monthly amounts)
OAS_clawback	Net income before adjustment at which OAS clawback starts
OAS_clawback_rate	OAS clawback rate
OAS_immig_mintime	Number of years required for an immigrant to receive partial OAS pensions
GIS_full_single	Full GIS amount for singles
GIS_reduct_rate_single	GIS reduction rate for singles
GIS_full_couple	Full GIS amount for couples
GIS_reduct_rate_couple	GIS reduction rate for couples
GIS_work_exemption	Earning exemption for GIS calculation
GIS_BONUS_single	New GIS complementary amount for singles
GIS_BONUS_reduct_single	New GIS complementary amount reduction rate for singles
GIS_BONUS_exemption_single	Total income exemption for new GIS complementary amount for singles
GIS_BONUS_couple	New GIS complementary amount for couples
GIS_BONUS_reduct_couple	New GIS complementary amount reduction rate for couples
GIS_BONUS_exemption_couple	Total income exemption for new GIS complementary amount for couples
AgeOAS	OAS eligibility age
AgeGIS	GIS eligibility age
CPP_contr_min	Earning at which CPP contribution starts
CPP_contr_max	Earning at which CPP contribution stops
CPP_contr_rate	CPP contribution rate

WP.dta

Work premium variables apply to Québec only.

year	Fiscal year
WP_start_single	Earning from which Work premium starts for singles
WP_start_couple	Earning from which Work premium starts for couples
WP_rate_single	Work premium rate for singles
WP_rate_couple	Work premium rate for couples
WP_stop_single	Earning at which Work premium stops for singles
WP_stop_couple	Earning at which Work premium stops for couples
WP_red_single	Earning at which Work premium clawback starts for singles
WP_red_couple	Earning at which Work premium clawback starts for couples
WP_redrate_single	Work premium clawback rate for singles
WP_redrate_couple	Work premium clawback rate for couples

AWP.dta

Adapted Work premium variables apply to Québec only.

year	Fiscal year
AWP_start_single	Earning from which Adapted Work premium starts for singles
AWP_start_couple	Earning from which AWP starts for couples
AWP_rate_single	AWP rate for singles
AWP_rate_couple	AWP rate for couples
AWP_stop_single	Earning at which AWP stops for singles
AWP_stop_couple	Earning at which AWP stops for couples
AWP_red_single	Earning at which AWP clawback starts for singles
AWP_red_couple	Earning at which AWP clawback starts for couples
AWP_redrate_single	AWP clawback rate for singles
AWP_redrate_couple	AWP clawback rate for couples

WITB.dta

The Work income tax benefit is a federal measure but it's variables are different for each province.

Zone	Province, territories abbreviations
WITB_start_single	Earning from which WITB starts for singles
WITB_start_couple	Earning from which WITB starts for couples
WITB_rate_single	WITB rate for singles
WITB_rate_couple	WITB rate for couples
WITB_stop_single	Earning at which WITB stops for singles
WITB_stop_couple	Earning at which WITB stops for couples
WITB_red_single	Earning at which WITB clawback starts for singles
WITB_red_couple	Earning at which WITB clawback starts for couples
WITB_red_1adch	Earning at which WITB clawback starts for monoparental families
WITB_red_2adch	Earning at which WITB clawback starts for biparental families
WITB_rate_1adch	WITB rate for monoparental families
WITB_rate_2adch	WITB rate for biparental families
WITB_redrate_1ad	WITB clawback rate for singles or for monoparental families
WITB_redrate_2ad	WITB clawback rate for couples or for biparental families

AWITB.dta

The Work income tax benefit disability supplement has the same characteristics as the WITB.

Zone	Province, territories abbreviations
AWITB_start_single	Earning from which WITBDS starts for singles
AWITB_start_couple	Earning from which WITBDS starts for couples
AWITB_rate_single	WITBDS rate for singles
AWITB_rate_couple	WITBDS rate for couples
AWITB_stop_single	Earning at which WITBDS stops for singles
AWITB_stop_couple	Earning at which WITBDS stops for couples
AWITB_red_single	Earning at which WITBDS clawback starts for singles
AWITB_red_couple	Earning at which WITBDS clawback starts for couples
AWITB_red_1adch	Earning at which WITBDS clawback starts for monoparental families
AWITB_red_2adch	Earning at which WITBDS clawback starts for biparental families
AWITB_redrate_single	WITBDS clawback rate for singles or for monoparental families
AWITB_redrate_couple	WITBDS clawback rate for couples or for biparental families

CAP.dta

Child Assistance Program variables apply to Québec only.

year	Fiscal year
CAP_max_1ch	CAP maximum amount for the first child
CAP_max_2ndch	CAP maximum amount for the second child
CAP_max_3rdch	CAP maximum amount for the third child
CAP_max_4thchplus	CAP maximum amount for the fourth child and the following children
CAP_monosupp	Maximum CAP supplement for monoparental families
CAP_min_1ch	CAP minimum amount for the first child
CAP_min_2ndchplus	CAP minimum amount for the following children
CAP_min_mono	Minimum CAP supplement for monoparental families
CAP_red_single	Earning at which CAP clawback starts for singles
CAP_red_couple	Earning at which CAP clawback starts for couples
CAP_redrate	CAP clawback rate

chcare.dta

Childcare tax credit variables apply to Québec only.

year	Fiscal year
ChCare_max_minus7	Maximum annual daycare expenses per child aged between 0 and 6
ChCare_max_minus16	Maximum annual daycare expenses per child aged between 7 and 16
ChCare_brk1 to ChCare_brk31	Taxable income at which new parameters apply for Childcare tax credit calculation.
ChCare_rate1 to ChCare_rate32	Applicable credit rates for different taxable income levels
ChCare_nBrkt	Number of brackets

work_deduct.dta

Work income deduction variables apply to Québec only.

year	Fiscal year
QC_W_inc_deduc_max	Maximum deduction
QC_W_inc_deduc_rate	Deduction rate applied on work income

rtc_sol.dta

Solidarity Tax Credit variables apply to Québec only.

year	Fiscal year
RTC_sol_TVQ	Solidarity Tax Credit TVQ amount for adults
RTC_sol_TVQ_partner	Solidarity Tax Credit TVQ amount for the partner
RTC_sol_TVQ_suppsingle	Solidarity Tax Credit TVQ supplement for each child
RTC_sol_hou_single	Solidarity Tax Credit housing amount for singles
RTC_sol_hou_couple	Solidarity Tax Credit housing amount for couples
RTC_sol_hou_suppch	Solidarity Tax Credit housing supplement for each child
RTC_sol_red	Earning at which the Solidarity Tax Credit clawback starts
RTC_sol_redrate_2x	Solidarity Tax Credit clawback rate for the recipients of the TVQ and the housing components
RTC_sol_redrate_1x	Solidarity Tax Credit clawback rate for the recipients of one component
RTC_sol_north_single	Solidarity Tax Credit northern supplement for adults
RTC_sol_north_ch	Solidarity Tax Credit northern supplement for children

Expworker_TC.dta

Experienced worker tax credit variables apply to Québec only.

year	Fiscal year
Expworker_start	Earning at which Experienced worker tax credit calculation starts
Expworker_amount	Maximum amount on which the tax credit is calculated (the rate is applied)
Expworker_rate	Rate applied on earnings after the threshold to calculate the credit

QC_health_contribution.dta

Québec's health contribution changed in 2012. Thus, some parameter values are missing.

year	Fiscal year
HC_amount	Health contribution amount
HC_defn	Defines how tax reduction for low income works 1 - If the fiscal year is prior to the reform 2 - If the fiscal year is after the reform
HC_exemp_1ad	net income exemption for health contribution for singles
HC_exemp_1ad_1ch	Net income exemption for health contribution for singles with one child
HC_exemp_1ad_2ch	Net income exemption for health contribution for singles with two children or more
HC_exemp_2ad	Net income exemption for health contribution for couples
HC_exemp_2ad_1ch	Net income exemption for health contribution for couples with one child
HC_exemp_2ad_2ch	Net income exemption for health contribution for couples with two children or more
HC_brk0 to HC_brk8	Taxable income at which new parameters apply for health contribution calculation.
HC_a0 to HC_a8	Slope of Québec's health contribution
HC_b0 to HC_b8	Intersection of Québec's health contribution

ON_health_contribution.dta

Ontario's health contribution is calculated using the formula:

$$HC = a_t \times TaxInc + b_t, \quad (1)$$

where x is taxable income, and a_t and b_t are parameters that are specific to taxable income bracket t . The parameters' names listed here are inspired from this notation.

year	Fiscal year
HC_a0 to HC_a12	Equation (1)'s slope for bracket 0 to 5
HC_brk0 to HC_brk12	Taxable income at which new parameters apply for health contribution calculation.

Note that equation (1)'s b_t parameters do not need to be entered in the data file. They are rather calculated in the input_parameters.do do-file that exports the parameters to Fortran.

OCB_parameters.dta

Ontario child benefit variables apply to Ontario only.

year	Fiscal year
OCB_max	OCB maximum annual amount
OCB_redstart	Earning at which OCB clawback starts
OCB_redrate	OCB clawback rate

RTC_OST_parameters.dta

Ontario Sales Tax Credit is part of the Ontario Trillium Prestation (OTP).

year	Fiscal year
RTC_OST_base	Ontario Sales Tax Credit amount
RTC_OST_redsingle	Earning at which the Ontario Sales Tax Credit clawback starts for singles
RTC_OST_redcouple	Earning at which the Ontario Sales Tax Credit clawback starts for couples
RTC_OST_redrate	Ontario Sales Tax Credit clawback rate

GAINS_parameters.dta

The Guaranteed Annual Income System variables apply to Ontario only.

year	Fiscal year
GAINS_max	GAINS maximum annual amount
GAINS_redstart	Earning at which GAINS clawback starts for singles
GAINS_redrate_single	GAINS clawback rate for singles
GAINS_redrate_couple	GAINS clawback rate for couples
GAINS_redstart_1pen	Earning at which GAINS clawback starts for couples with one eligible recipient

chcare_deduc.dta

The childcare deduction is only in the federal declaration.

year	Fiscal year
ChCdeduc_max_minus7	Maximum annual daycare expenses per child aged between 0 and 6
ChCdeduc_max_minus16	Maximum annual daycare expenses per child aged between 7 and 16
ChCdeduc_Winc_rate	Rate applied on earnings to calculate the maximum deduction

child_transf.dta

The child transfers are federal measures.

year	Fiscal year
CCTB_base	CCTB annual amount for each child
CCTB_supp3rd	CCTB annual supplement for the third child and the following children
CCTB_redstart	Earning at which CCTB clawback starts
CCTB_redrate_1ch	CCTB clawback rate for households with one child
CCTB_redrate_2chplus	CCTB clawback rate for households with two or more children
CCTB_Alb_minus7	CCTB Alberta's annual amount for children under 7 years old
CCTB_Alb_7to11	CCTB Alberta's annual amount for children between 7 and 11 years old
CCTB_Alb_12to15	CCTB Alberta's annual amount for children between 12 and 15 years old
CCTB_Alb_16and17	CCTB Alberta's annual amount for children between 16 and 17 years old
NCBS_base_1ch	NCBS annual amount for the first child
NCBS_base_2nd	NCBS annual amount for the second child
NCBS_base_3rdplus	NCBS annual amount for the third child and the following children
NCBS_redrate_1ch	NCBS clawback rate for households with one child
NCBS_redrate_2ch	NCBS clawback rate for households with two children
NCBS_redrate_3chplus	NCBS clawback rate for households with three or more children
NCBS_redstart	Earning at which NCBS clawback starts
UCCB_amount	UCCB annual amount
UCCB_6_17	UCCB annual amount for children between 6 and 17 years old

gst.dta

The General Sales Tax Credit is a federal measures that applies to each province.

year	Fiscal year
RTC_GST_max	General Sales Tax Credit amount for adults
RTC_GST_max_partner	General Sales Tax Credit amount for the partner
RTC_GST_max_child	General Sales Tax Credit supplement for each child
RTC_GST_clawrate	General Sales Tax Credit clawback rate
RTC_GST_red	Earning at which the General Sales Tax Credit clawback starts
RTC_GST_stop	Earning at which the General Sales Tax Credit stops
RTC_GST_ind_bonusstart	Earning at which the General Sales Tax Credit bonus for singles starts
RTC_GST_ind_bonus	Maximum General Sales Tax Credit bonus for singles
RTC_GST_ind_bonusrate	General Sales Tax Credit bonus rate applied on earnings

ABFETC.dta

The Alberta family employment tax credit consists of a benefit growing based on work income, of maximum amounts based on the number of children and of a clawback based on family adjusted income.

year	Fiscal year
ABFETC_base_1stch	ABFETC amount for the 1st child
ABFETC_base_2ndch	ABFETC amount for the 2nd child
ABFETC_base_3rdch	ABFETC amount for the 3rd child
ABFETC_base_4thch	ABFETC amount for the 4th child
ABFETC_rate	ABFETC clawin rate
ABFETC_min	Earning at which the ABFETC clawin starts
ABFETC_redrate	ABFETC clawback rate
ABFETC_redstart	Earning at which the ABFETC clawback starts

BCFB.dta

The BC family bonus is a low-income family transfer reduced by the NCBS amount.

year	Fiscal year
BCFB_amount	BCFB base amount
BCFB_reducstart	Earning at which the BCFB clawback starts
BCFB_reducrate_1dep	BCFB clawback rate for families with one dependant
BCFB_reducrate_2dep	BCFB clawback rate for fam. with two or more dep.

BCEIB.dta

The BC earned income benefit grows with the number of children and with work income and decreases with adjusted family income. The benefit ends in 2014.

year	Fiscal year
BCEIB_base_1stch	BCEIB maximum amount for the 1st child
BCEIB_base_2ndch	BCEIB maximum amount for the 1nd child
BCEIB_base_3rdchplus	BCEIB maximum amount for the 3rd child and the following children
BCEIB_phasein	Earning at which the BCEIB clawin starts
BCEIB_min	Earning at which the BCEIB maximum benefit can be claimed
BCEIB_redstart	Earning at which the BCEIB clawback starts
BCEIB_div	BCEIB divider
BCEIB_reducrate_1dep	BCEIB clawback rate for families with one dependant
BCEIB_reducrate_2dep	BCEIB clawback rate for families with two dependants
BCEIB_reducrate_3dep	BCFB clawback rate for fam. with three or more dep.

BCECTB.dta

The BC early childhood benefit begins in 2015.

year	Fiscal year
BCECTB_base	BCECTB base amount
BCECTB_redstart	Earning at which the BCECTB clawback starts
BCECTB_redrate	BCECTB clawback rate

NBCTB.dta

The New Brunswick child tax benefit dataset also includes parameters for the New Brunswick working income supplement (NBWIS) and the New Brunswick school supplement (NBSS).

year	Fiscal year
NBCTB_amount	NBCTB base amount
NBCTB_redstart	Earning at which the NBCTB clawback starts
NBWIS_amount	NBWIS maximum amount
NBWIS_phasein	Earning at which the NBWIS clawin starts
NBWIS_rate	NBWIS clawin rate
NBWIS_redstart	Earning at which the NBWIS clawback starts
NBWIS_redrate	NBWIS clawback rate
NBWIS_stop	Earning at which the NBWIS maximum amount can be claimed
NBSS_amount	NBSS base amount
NBSS_stop	Earning at which households are no more eligible to NBSS

NLCB.dta

The Newfoundland and Labrador child benefit dataset also includes parameters for the Mother baby nutrition supplement(NLMBNS).

year	Fiscal year
NLCB_base_1stch	NLCB base amount for the 1st child
NLCB_base_2ndch	NLCB base amount for the 2nd child
NLCB_base_3rdch	NLCB base amount for the 3rd child
NLCB_base_4thch	NLCB base amount for the 4th child and the following children
NLCB_redstart	Earning at which the NLCB clawback starts
NLCB_redrate_1dep	NLCB clawback rate for families with one dependant
NLCB_redrate_2dep	NLCB clawback rate for families with two dependants
NLCB_redrate_3dep	NLCB clawback rate for families with three dependants
NLCB_redrate_4depplus	NLCB clawback rate for families with four or more dependants
NLCB_stop	Earning at which households are no more eligible to NLMBNS
NLMBNS_amount	NLMBNS base amount
NLMBNS_bonus	NLMBNS bonus amount

NTCB.dta

The Northwest Territories child benefit dataset also includes parameters for the Territorial workers' supplement (NTTWB).

year	Fiscal year
NTCB_amount	NTCB base amount
NTTWB_start	Earning at which the NTTWB maximum benefit can be claimed
NTTWB_base_1stch	NTTWB base amount for the 1st child
NTTWB_base_2ndchplus	NTTWB base amount for the 2nd child and the following children
NTTWB_redstart	Earning at which the NTTWB clawback starts
NTTWB_redrate_1ch	NTTWB clawback rate for families with one child
NTTWB_redrate_2ch	NTTWB clawback rate for families with two or more children
NTTWB_div	NTTWB divider
NTTWB_min	Earning at which the NTTWB clawin starts

NSCB.dta

The Nova Scotia child benefit is a classical family benefit clawed back on family adjusted income.

year	Fiscal year
NSCB_base_1stch	NSCB base amount for the 1st child
NSCB_base_2ndch	NSCB base amount for the 2nd child
NSCB_base_3rdchplus	NSCB base amount for the 3rd child and the following children
NSCB_redstart	Earning at which the NSCB clawback starts
NSCB_redrate_1dep	NSCB clawback rate for families with one dependant
NSCB_redrate_2dep	NSCB clawback rate for families with two dependants
NSCB_redrate_3deplusplus	NSCB clawback rate for families with three or more dependants

NUCB.dta

The Nunavut child benefit dataset also includes parameters for the Nunavut workers' supplement (NUTWB).

year	Fiscal year
NUCB_amount	NUCB base amount
NUTWB_start	Earning at which the NUTWB maximum benefit can be claimed
NUTWB_base_1stch	NUTWB base amount for the 1st child
NUTWB_base_2ndchplus	NUTWB base amount for the 2nd child and the following children
NUTWB_redstart	Earning at which the NUTWB clawback starts
NUTWB_redrate_1ch	NUTWB clawback rate for families with one child
NUTWB_redrate_2ch	NUTWB clawback rate for families with two or more children
NUTWB_div	NUTWB divider
NUTWB_min	Earning at which the NUTWB clawin starts

YUCB.dta

The Yukon child benefit is a classical family benefit clawed back on family adjusted income.

year	Fiscal year
YUCB_amount	YUCB base amount
YUCB_redstart	Earning at which the YUCB clawback starts
YUCB_redrate_1ch	YUCB clawback rate for families with one child
YUCB_redrate_2ch	YUCB clawback rate for families with two or more children

BCLICATC.dta

The BC low income climate action tax credit is like a sales tax credit.

year	Fiscal year
BCLICATC_base_single	BCLICATC amount for adults
BCLICATC_base_partner	BCLICATC amount for the partner
BCLICATC_base_ch	BCLICATC supplement for each child
BCLICATC_redstart_single	Earning at which the BCLICATC clawback starts for singles
BCLICATC_redstart_family	Earning at which the BCLICATC clawback starts for families
BCLICATC_redrate	BCLICATC clawback rate

PEISTC.dta

The Prince Edward Island sales tax credit.

year	Fiscal year
PEISTC_base_single	PEISTC amount for adults
PEISTC_base_partner	PEISTC amount for the partner
PEISTC_base_ch	PEISTC supplement for each child
PEISTC_start_familysupp	Earning at which the PEISTC family supplement starts
PEISTC_redstart	Earning at which the PEISTC clawback starts
PEISTC_redrate	PEISTC clawback rate
PEISTC_supprate	PEISTC supplement's rate
PEISTC_maxsupp	PEISTC maximum supplement

SKLITC.dta

The Saskatchewan low-income tax credit.

year	Fiscal year
SKLITC_base_single	SKLITC amount for adults
SKLITC_base_partner	SKLITC amount for the partner
SKLITC_base_ch	SKLITC supplement for each child
SKLITC_redrate	SKLITC clawback rate
SKLITC_redstart	Earning at which the SKLITC clawback starts

NSALTC.dta

The Nova Scotia affordable living tax credit.

year	Fiscal year
NSALTC_base_single	NSALTC amount for adults
NSALTC_base_ch	NSALTC supplement for each child
NSALTC_redstart	Earning at which the NSALTC clawback starts
NSALTC_redrate	NSALTC clawback rate

NLHSTC.dta

The Newfoundland and Labrador harmonized sales tax credit.

year	Fiscal year
NLHSTC_base_single	NLHSTC amount for adults
NLHSTC_base_partner	NLHSTC amount for the partner
NLHSTC_base_ch	NLHSTC amount for the partner
NLHSTC_redrate	NLHSTC clawback rate
NLHSTC_redstart	Earning at which the NLHSTC clawback starts

NLSB.dta

The Newfoundland and Labrador seniors' benefit.

year	Fiscal year
NLSB_base	NLSB base amount
NLSB_redrate	NLSB clawback rate
NLSB_redstart	Earning at which the NLSB clawback starts

SKES.dta

The Saskatchewan Employment Supplement is a work income supplement based on the age and the number of children.

year	Fiscal year
SKES_maxben_ch(5)	SKES maximum benefit according to the number of children
SKES_u13s_ch(5)	SKES under 13 supplement according to the number of children
SKES_clawin_rate_ch(5)	SKES clawin rate according to the number of children
SKES_u13s_clawin_rate_ch(5)	SKES under 13 supplement clawin rate according to the number of children under 13
SKES_redstart	Earning at which the SKES clawback starts
SKES_u13s_redrate	SKES under 13 supplement clawback rate
SKES_ben_redrate	SKES clawback rate
SKES_clawin_start	Earning at which the SKES clawbin starts
SKES_clawin_stop	Earning at which the SKES maximum benefit can be claimed

ABSB.dta

The Alberta Seniors Benefit is a transfer for low-income seniors.

year	Fiscal year
ABSB_base_single	ABSB base amount for singles
ABSB_base_couple	ABSB base amount for couples
ABSB_redrate_single	ABSB clawback rate for singles
ABSB_redrate_couple	ABSB clawback rate for couples

NBLISB.dta

The New Brunswick Low-Income Seniors' Benefit amount is the same for all low-income household eligible to GIS.

year	Fiscal year
NBLISB_base	NBLISB base amount

BCSS.dta

The BC Seniors' Supplement is a transfer for low-income seniors eligible to GIS.

year	Fiscal year
BCSS_max_single	BCSS maximum amount for singles
BCSS_max_couple	BCSS maximum amount for couples

SKSIP.dta

The Saskatchewan Seniors Income Plan is a transfer for low-income seniors eligible to GIS.

year	Fiscal year
SKSIP_base_single	SKSIP base amount for singles
SKSIP_base_couple	SKSIP base amount for couples
SKSIP_redrate_single	SKSIP clawback rate for singles
SKSIP_redrate_couple	SKSIP clawback rate for couples

MAN55P.dta

The Manitoba 55plus is a transfer for low-income households with one component for individuals over 55 years old that are not on social assistance/ income support. Another component is for seniors.

year	Fiscal year
MAN55p_base_single	Base amount for singles between 55 and 65 years old
MAN55p_base_couple	Base amount for couples between 55 and 65 years old
MAN55p_red_single	Clawback rate for singles between 55 and 65 years old
MAN55p_red_couple	Clawback rate for couples between 55 and 65 years old
MAN55p_redstart_single	Earning at which the clawback for singles between 55 and 65 years old starts
MAN55p_redstart_couple	Earning at which the clawback for couples between 55 and 65 years old starts
MAN65p_base_single	Base amount for singles over 65 years old
MAN65p_base_couple	Base amount for couples over 65 years old
MAN65p_red_single	Clawback rate for singles over 65 years old
MAN65p_red_couple	Clawback rate for couples over 65 years old
MAN65p_red_1pen	Clawback rate for couples with one pensioner
MAN65p_redstart_single	Earning at which the clawback for singles over 65 years old starts
MAN65p_redstart_couple	Earning at which the clawback for couples over 65 years old starts

MANCB.dta

The Manitoba child benefit.

year	Fiscal year
MANCB_base	MANCB base amount
MANCB_redstart	Earning at which the MANCB clawback starts
MANCB_redrate_1ch	MANCB clawback rate for families with one child
MANCB_redrate_2ch	MANCB clawback rate for families with two children
MANCB_redrate_3chplus	MANCB clawback rate for families with three or more children