



# **Income Statistics Division**

75F0002MIE - 00005

## **Questionnaire and collection Procedures for SLID Income Data Collection - May 1999**

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October 2000



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## Questionnaire and Collection Procedures for SLID Income Data Collection - May 1999

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## **EXECUTIVE SUMMARY**

In May 1999 the Survey of Labour and Income Dynamics (SLID) collected data on income from both its first and second panels.

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 1999 income interview.

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## 1. INTRODUCTION

In May 1999, the Survey of Labour Income and Dynamics collected data on income for the sixth consecutive year.

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 1999, about 90 % of eligible persons from panel 1, and 87% of eligible persons from panel 2 had given permission for SLID to access their Revenue Canada tax files. This left about 6,000 households that were contacted for an income interview.

The 1999 income interview was conducted only for persons aged 16 years or over on January 1, 1999. Cohabitants (new members) identified in the January interview were questioned about their 1998 income (if they were 16 or over). New cohabitants who were identified during the May 1999 interview will be questioned in 2000 about their 1999 income.

## 2. WHAT'S NEW

- (1) The Child Tax Benefit Program has been replaced (July 1998) by a new program called **The National Child Benefit**.

In addition the following provinces have a program on their own.

Nova Scotia Child Benefit

New Brunswick Child Tax Benefit

Quebec Family Allowances (Birth allowance for children born before Sept. 97)

Ontario Child Supplement for Working Families

Alberta Employment Tax Credit  
Saskatchewan Child Benefit  
Saskatchewan Employment Supplement  
BC Family Bonus  
BC Earned Income Benefit

- (2) For Panel 1 respondents who will be completing their last SLID interview this year, we have added the following at the end of the interview.
- “Thank you for participating in this survey. This is the last time SLID will be contacting you to collect information. We appreciate the time you have given to this project.”

### **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.

Options (F3) - 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 1999 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 1999), 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 1999 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 employment 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.

## INC-Q1

**Interviewer: Select the person you are talking to.**

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

### **Internal logic:**

If Slidmem.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

Taxperm = 5 refused income will do labour

## INC-Q2

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

Yes

If Slidhh.panelid = 01 go to INC-Q2B

If Slidhh.panelid = 02 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.**

go to END\_INC\_Q1

## INC-Q2B

**Thank you for participating in this survey. This is the last time SLID will be contacting you to collect information. We appreciate the time you have given to this project.**

Interviewer: press <Enter> to continue.

## INC-Q3

**DURING 1998, WHAT WAS YOUR INCOME FROM THE FOLLOWING SOURCES? %PREFILL EACH SOURCE%**  
(See F1 Help at the end of this report for details on the categories since text is abbreviated on the screen due to space limitations.)

- 1- Wages and salaries
- 2- Farm self-employment
- 3- Non-farm self-employment
- 4- Interest
- 5- Dividends
- 6- Taxable capital gains
- 7- Other investment income
- 8- Child Tax Benefit
- 9- OAS/CIS, Spouse's Allowance
- 10- CPP/QPP
- 11- Employment Insurance
- 12- Social Assistance and provincial supplements
- 13- Workers' Compensation
- 14- GST/HST Credit
- 15- Provincial tax credits
- 16- Veterans' Pension
- 17- Other government income

- 18- Retirement pensions
- 19- RRSP annuities, RRIF
- 20- RRSP withdrawals
- 21- Alimony, child support
- 22- Money from other persons
- 23-25 Other money - source 1, 2 and 3

Total income for 1998

Income tax for 1998

**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 1998

No income in 1998

Don't know if respondent received income or not in 1998

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.**

Interval logic:

If Slidhh.panelid = 02                      go to END\_INC\_Q1

If Slidhh.panelid = 01                      end of interview



**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 is asked:

**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
8	Child Tax Benefit	200	6,500 for Quebec 8,000 for BC 4,500 for rest of Canada
9	Old Age Security Pension, Guaranteed Income Supplement, Spouse's Allowance	2,300	12,000

	<b>Description</b>	<b>Minimum</b>	<b>Maximum</b>
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/Harmonized Sales Tax Credits	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	1000	25,000
22	Money from persons outside the household	500	15,000
23	Other money income - Source 1	10	25,000
24	Other money income - Source 2	10	25,000
25	Other money income - Source 3	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 1999 interview with the May 1999 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 1998 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 any 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 1998

no income in 1998

don't know if respondent received income or not in 1998

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

The message is worded as follows:

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

The message is worded as follows:

**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?**

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**APPENDIX**

**On-line Help (F1)**

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**1) Wages and salaries** before deductions from all jobs.

Report gross wages and salaries from ALL jobs BEFORE ALL deductions

REF: Line101

Also include Other employment income (Line 104) like wage loss replacement benefits and employer or union supplementary unemployment benefits.

INCLUDE

- \* commissions, tips
- \* earnings from casual work with no T4
- \* pay as member of armed Forces or reserve unit.

NOTE: Report retiring allowances and severance pay in #23, #24, #25.

**2) Farm self-employment** NET income

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 own farm

If partnership, report YOUR SHARE only.

NOTE: If farm is incorporated, report 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** NET income from unincorporated BUSINESS, COMMISSION, PROFESSIONAL, FISHING, ROOMERS and BOARDERS  
REF: Lines 135, 137, 139 and 143.

INCLUDE

- \* gross income less expenses from roomers and boarders

EXCLUDE

- \* operating expenses
- \* depreciation allowances
- \* capital cost allowances

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 from OUTSIDE Canada

EXCLUDE the principal.

NOTE: For joint accounts, report YOUR SHARE.

#### **5) Dividends**

REF: Line 120.

TAXABLE amount from Canadian and foreign corporations.

#### **6) Taxable Capital Gains** as reported for tax purposes.

REF: Line 127.

#### **7) Other investment income**

REF: Line 122 and 126.

EXAMPLES INCLUDE:

- \* net rental income
- \* rents for leased farm land

## **8) Child Tax Benefit**

To be reported by parent who receives the cheque.

Include benefits received from Nova Scotia, New Brunswick, Quebec, Ontario, Alberta, Saskatchewan and British Columbia.

### **INCLUDE**

- \* Nova Scotia Child Benefit
- \* New Brunswick Child Tax Benefit and Working Income Supplement
- \* Quebec family allowances, Birth allowance for kids born before September 1997
- \* Ontario Child Supplement for Working Families
- \* Alberta Employment Tax Credit
- \* Saskatchewan Child Benefit, Saskatchewan Employment Supplement
- \* BC Family Bonus, BC Earned Income Benefit

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

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

INCLUDE payments from federal government

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

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:

- \* job loss
- \* sickness
- \* maternity, paternity, adoption
- \* job creation
- \* work sharing
- \* retraining
- \* 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 Assistance

##### **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 people 56 years and over and families

### **Ontario**

- \* Family Benefits Program (FPA)
  - S Mothers/Fathers Allowance
  - S Vocational Rehabilitation Services (VRS)
  - S 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 (SAFER, SAFFR)
- \* Income Assistance for persons with disabilities

### **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 (AISHD)
- \* 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
  - S** Support for persons with Disabilities
  - S** Protection for Seniors 60-64 years old, income assistance for unemployed adults 55-64 years old
- \* Seniors Supplement (65 and over)

**13) Workers' Compensation** benefits from any provincial government compensation plan covering work-related injury or 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) Credit**

Report amount from ALL GST/HST credit cheques received in 1998 from the federal government.

**15) Provincial Tax Credits**

All provinces except Quebec

REF: Line 479.

Québec residents only:

REF: Sum of lines 460 and 462 Québec 1998 Income Tax Return.

**INCLUDE**

Real Estate Tax Refund for Forest Producers and Refundable Tax Credit for Adoption Expenses on Quebec Income Tax Return.

For 1998 do not include

- \* Refundable Tax Credit for on-the-job training
- \* Refundable "first Home Tax Credit".

**16) Veterans' Pensions** and Civilian War Pensions and Allowances from 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
- \* Gallantry Awards

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

**17) Other income from government sources** not reported above

INCLUDE

- \* payments from federal or provincial governments for training programs
- \* property tax reductions and rebates
- \* regular payments from provincial automobile insurance plans (exclude lump sum payments)
- \* benefits under the Quebec Program for Older Worker Adjustment (POWA)
- \* TAGS payments for employees in the fishing industry
- \* Quebec Maternity Allocation

**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

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.

**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 income not reported

REF: Line 130.

EXAMPLES INCLUDE

- \* retiring allowances and severance pay received on termination of employment
- \* wage loss replacement benefits
- \* income maintenance payments
- \* supplementary 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.

**EXCLUDED 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 income not reported

REF: Line 130.

**EXAMPLES INCLUDE**

- \* retiring allowances and severance pay received on termination of employment
- \* wage loss replacement benefits
- \* income maintenance payments
- \* supplementary 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.

**EXCLUDED 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 income not reported

REF: Line 130.

**EXAMPLES INCLUDE**

- \* retiring allowances and severance pay received on termination of employment
- \* wage loss replacement benefits
- \* income maintenance payments
- \* supplementary 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.

**EXCLUDED 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 1998 income**

**27) Income Tax reported on 1998 income**

**FEDERAL and PROVINCIAL tax payable**

**All provinces except Quebec**

*Sum of 420 and 428 (or line 435 only for form TIS-A/TIS-B).*

**Quebec residents only**

*Sum of 420 from federal tax return and line 450 from the Quebec tax Return.*

*- Subtract sum of lines 445, 446 from line 450.*

EXCLUDE QPP contributions and health tax reported on lines 445 and 446 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).

FOR INFORMATION ONLY