

## CANADA 1997: INSTITUTIONAL DOCUMENTATION

Below you will find information about the content of the LIS variables and the corresponding original variables. In addition to that you will find links that refer to the social security programs/ social benefits that are included in these variables.

LIS variable V19 social retirement benefits includes:

V19s1, basic old age benefit, this corresponds to the “oldage” variable in the original variable and includes: Old Age Security, Guaranteed Income Supplement and Spouse’s allowance.

V19SR, other social retirement income, this corresponds to the “pension” variable in the original survey and includes the Canada/Quebec pension plan

### V19S1

This variable gives the sum of amounts received by all individuals 65 years of age and over in the family on account of Old Age Security Pensions and the Guaranteed Income Supplement and Spouses’ Allowances received by eligible spouses age 60-64. Supplements from provincial governments are included in "Social Assistance and Provincial Income Supplements".

For more information about the Guaranteed Income Supplement see:

<http://www.hrdc-drhc.gc.ca/isp/oas/ispb184.shtml>

For more information about Old Age Security see:

<http://www.hrdc-drhc.gc.ca/isp/oas/ispb185.shtml>

### V19SR

This variable gives the sum of amounts reported by all individuals in the family as benefits received under the Canada/Quebec Pension Plans.

This includes retirement pensions, survivor's benefits such as widow's pensions, disabled

widower's pensions, orphan's benefits, and disability pensions with benefits for dependent children of disability pensioners. Lump sum death benefits received under these plans are not included.

For more information about the Canada Pension Plan see:

[http://www.hrdc-drhc.gc.ca/isp/common/cpptoc\\_e.shtml](http://www.hrdc-drhc.gc.ca/isp/common/cpptoc_e.shtml)

[http://www.hrdc-drhc.gc.ca/isp/cpp/genera\\_e.shtml](http://www.hrdc-drhc.gc.ca/isp/cpp/genera_e.shtml)

For more information about the Quebec pension plan see:

<http://www.rrq.gouv.qc.ca/an/rente/rente.htm>

LIS variable V20 includes:

V20s1 (child allowance) and this corresponds to the “Child Tax Benefit (childtax)” variable in the original survey.

\*please see the lissification tables and viewer for changes compared to the CN91 dataset.

This variable gives the amount of the Child Tax Benefit from the Federal government plus payments from BC Family Bonus, New Brunswick Child Tax Benefit (including the New Brunswick Working Income Supplement), Alberta Family Employment Tax Credit, Quebec Family Allowances and Quebec Allowance for Newborn Children. The person to whom the Child Tax Benefit cheque was made out was to report the payments. Child Tax Benefits were assigned to some families because the amounts they reported did not fall within limits defined by the number and ages of children in the family at the time of the survey and the province of residence.

For more information about the Child Tax Benefit see:

<http://www.cca-adrc.gc.ca/benefits/menu-e.html>

For more information about Canadian family policies see:

<http://www.childcarecanada.org/research/stats/stats.html>

[http://socialunion.gc.ca/ncb\\_e.html](http://socialunion.gc.ca/ncb_e.html)

For more information about Quebec Family Allowances and the Quebec allowance for Newborn children see:

[http://www.gouv.qc.ca/XmlDev/Site/Text/Anglais/Vision/MesuresSociales/AideFamille  
A.html](http://www.gouv.qc.ca/XmlDev/Site/Text/Anglais/Vision/MesuresSociales/AideFamilleA.html)

LIS variable V21 unemployment benefits includes:

V21s1 unemployment insurance and this corresponds to the “Employment Insurance Benefits” variable in the original survey.

#### V21S1

This variable gives the sum of the amounts reported by all individuals in the household on account of the employment Insurance scheme. This should equal the amount from the "Total Benefits" box of the T-4U Income Tax slip and includes benefits for sickness, maternity, work sharing, retraining and retirement. Benefits paid to self-employed fishermen are also included.

For more information about the Employment Insurance see:

[http://www.hrdc-drhc.gc.ca/ae-ei/employment\\_insurance.shtml](http://www.hrdc-drhc.gc.ca/ae-ei/employment_insurance.shtml)

LIS variable V24 Other Social Insurance includes:

V24s1 other social benefits and this corresponds to the “other income from Government sources” variable in the original survey

#### V24s1

This variable gives the sum of amounts reported by all individuals on account of all other payments received from federal, provincial or municipal governments not reported in previous variable fields. It also includes refundable provincial tax credits and the Goods and Services Tax/Harmonized Sales Tax Credit as claimed on Individual Income Tax Return Forms.

Examples of payments included are veteran's pensions, pensions to widows and dependents of veterans, civilian war allowances, worker's compensation, payments received from training programs sponsored by the federal and provincial governments,

Quebec Work Assistance programs, Quebec Maternity Allowance, regular payments received from provincial automobile insurance plans and provincial grants for home ownership promotion, mortgage interest rate reduction and property improvement.

Refundable provincial tax credits included are the amounts claimed on the Individual Income Tax Returns under "Summary of Tax and Credits". Quebec's Real Estate Tax Refund as claimed on Schedule B is also included. These amounts may have been received in cash (probably in the survey year) or may have resulted in a reduction in total income tax paid.

For more information about the Goods and Services Tax and Harmonized Sales Tax see:

<http://www.cca-adrc.gc.ca/menu/EmenuHDA.html>

For more information about the Quebec Maternity Allowance see:

<http://www.gouv.qc.ca/XmlDev/Site/Text/Anglais/Vision/MesuresSociales/AideFamilleA.html>

LIS variable V25 Means Tested Benefits includes:

V25s1 social assistance and this corresponds to the "Social Assistance and Provincial Income Supplements" variable in the original survey.

### V25s1

This variable gives the sum of amounts reported by all individuals in the household as received for social assistance from provincial or municipal governments. Also included are payments received from provincial income supplement programs.

Benefits include assistance to needy mothers with dependent children, to the blind and disabled as well as other cash payments to any persons in need. For persons in receipt of federal Guaranteed Income Supplement/Spouse's Allowance, payments from provincial "top-up" programs are reported here, e.g. GAINS (Seniors) in Ontario, ASB in Alberta, Seniors Supplement in British Columbia.

For more information about social assistance in Canada see:

<http://www.canadiansocialresearch.net/cap.htm>

LIS variable V32 Private pensions includes:

V32s1 occupational pensions and this corresponds to the “ Retirement Pensions, Superannuation and Annuities” variable in the original survey.

#### V32s1

This variable gives the sum of amounts received from pension plans of one or more employers, plus annuities from the Canadian Government Annuities Fund, insurance companies and matured RRSPs.

Widows or other relatives of a deceased pensioner, who have pension rights under a pension plan or who become beneficiaries in cases guaranteed for a minimum period even if the pensioner dies, include this pension income here (unless it falls under the Canada or Quebec Pension Plan benefits). Also included are pensions of retired R.C.M.P.officers, armed forces personnel and civil servants.

Annuity payments received from Canadian Government Annuities Fund, insurance companies or other sources whether or not it was this person who purchased the annuity originally. Pensions received from matured registered retirement savings plans in the form of a life annuity, a fixed term annuity, a registered retirement investment fund or an income-averaging annuity contract are also included.

Pensions received from abroad are included in Other Money Income. Refunds of pension fund contributions because an employee has resigned, are not considered income, and therefore, are not included. Withdrawals from a pension plan or RRSP, or refunds of over-contributions as well as all lump sum benefits are not included. Severance pay is reported in "Other Money Income".

LIS variable V36, other cash income corresponds to the “Other Money Income” variable in the original survey.

#### V36

This variable gives the sum of amounts reported by all individuals in the household on account of other money income not included in the previous variables.

Included in this amount is:

- (a) Money received for the care of children being cared for on behalf of the Children's Aid Society.
- (b) Income received from abroad in Canadian dollar equivalents, (excluding interest and dividends).
- (c) Non-refundable scholarships and bursaries.
- (d) Alimony, separation allowance and child support payments.
- (e) Royalties on books, oil wells, etc.
- (f) Strike and sick pay from trade unions.
- (g) Payments from an income maintenance plan or guaranteed annual wage plan.
- (h) Severance pay or retiring allowances (not regular pension benefits).
- (i) Money from persons outside this household to help with household expenses.

Excluded are:

- (a) Gambling gains or losses.
- (b) Money inherited during the year in a lump sum.
- (c) Capital gains or losses.
- (d) Receipts from the sale of property or personal belongings.
- (e) Income tax refunds.
- (f) Loans repaid to the respondent as lender.
- (g) Loans received.
- (h) Lump sum settlements of insurance policies.
- (i) Rebates received on property taxes or other taxes.
- (j) Refunds of pension contributions.