

B. SIPP Topcoding Specifications

Earnings

The topcoding of earnings amounts is based on the procedure used by the Current Population Survey (CPS). Monthly amounts are topcoded if the wave amount is greater than one-third of the annual earnings benchmark. The Survey of Income and Program Participation (SIPP) uses the same benchmark set by CPS to “annualize” the topcoding procedure. SIPP conducts topcodes on a monthly basis (reporting level) for amounts exceeding a certain amount. The topcoded amounts are defined once for the panel based on wave 1 edited data. However, for topical modules the topcoded amounts are based on the appropriate wave.

Three core variables require topcoding:

- EPM(1-4)SUM - wage and salary earnings,
- EBM(1-4)SUM - self-employed earnings,
- EMLM(1-4)SUM -earnings from additional jobs and moonlighting.

To compute the topcodes, the Census Bureau tallies all amounts that require topcoding based on the above criteria into a 12-cell matrix. The cells are based on sex, race/ethnic origin, and full-time/part-time worker definition. When all values have been tallied, a mean is computed for each cell based on the total amount divided by total number of occurrences. Those means will be used for the entire panel with an adjustment for inflation and real growth in earned income per wave for all remaining waves in the panel.

If the sum of the monthly earnings amounts for a job for the wave is greater than a specified amount, then monthly amounts that are greater than the specified number divided by four, are topcoded. After matching on sex, race/ethnic origin, and labor force status, the Census Bureau uses the topcode amounts from the topcoding matrix for earnings. See Table B-1 for examples of income amounts topcoding procedures.

Table B-1. Examples of Income Amount's Topcoding Procedure

Example	Monthly Income Amounts				Sum for Wave	Is the Sum Greater than 50,000?	Topcoding Procedure
	Month 1	Month 2	Month 3	Month 4			
1	\$3,000	\$4,000	\$5,000	\$5,000	\$17,000	No	None
2	\$0	\$0	\$0	\$55,000	\$55,000	Yes	Topcode month 4 with the mean
3	\$15,000	\$15,000	\$10,000	\$12,000	\$52,000	Yes	Topcode months 1 and 2 with the mean
4	\$12,000	\$12,000	\$12,000	\$15,000	\$51,000	Yes	Topcode month 4 with the mean
5	\$0	\$0	\$0	\$49,000	\$49,000	No	None
6	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000	Yes	Topcode all 4 months with the mean

Specification of the Matrix for Calculating the Means for Earnings

The mean values are created by summing the reported monthly amounts that are greater than the specified amount divided by four, and then divide by the total number of inputs to the cell.

For cells with fewer than six amounts, create a mean value by summing all values for those cells with fewer than six amounts and dividing by the total number of inputs to the cells. Matrix definition: $2 \times 3 \times 2$ matrix for sex, race, and labor force status

Sex

Use the edited variable ESEX with the following values:

ESEX: 1 = Male
2 = Female

Race

Set the index RACORIG, using the edited ERACE and EORIGIN, as described below:
Create the index variable RACORIG, defined as follows:

RACORIG: 1 = Nonblack, non-Hispanic
2 = Black, non-Hispanic
3 = Hispanic, any race

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IF (EORIGIN = 20 - 28) THEN RACORIG = 3
ELSE IF (ERACE = 2) THEN RACORIG = 2
ELSE THEN RACORIG = 1
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Labor Force Status

Set the index FTFULYR, which will define a worker as a full-time, full-year or a full-time, not full-year worker.

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FTFULYR:  1 = Yes, full-time, full-year worker
           2 = No, not full-time, full-year worker
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IF (RM1ESR=1 and RM2ESR=1 and RM3ESR=1 and RM4ESR=1) and (the number of variables in the EHRSWK01-EHRSWK(EMAX) array that equal 1 is greater than EMAX/2)

Then FTFULYR = 1 (YES)

ELSE FTFULYR = 2 (NO)

Filling the Matrix to Create the Means for Topcoding

For the 1996 Panel, if the sum of the monthly earnings amounts for a job for the wave is greater than \$50,000, then those monthly amounts greater than \$12,500 are topcoded. Perform the following calculations in the order shown for the 1996 Panel:

- Sum the four monthly amounts reported for EPM1SUM, EPM2SUM, EPM3SUM, and EPM4SUM. If the sum is greater than \$50,000, then store the amounts greater than \$12,500 in the appropriate cell in the matrix (matched on ESEX, RACORIG, FTFULYR).
- Sum the four monthly amounts reported for EBM1SUM, EBM2SUM, EBM3SUM, and EBM4SUM. If the sum is greater than \$50,000, then store the amounts greater than \$12,500 in the appropriate cell in the matrix (matched on ESEX, RACORIG, FTFULYR).
- Sum the four monthly amounts reported for EMLM1SUM, EMLM2SUM, EMLM3SUM, and EMLM4SUM. If the sum is greater than \$50,000, then store the amounts greater than \$12,500 in the appropriate cell in the matrix (matched on ESEX, RACORIG, FTFULYR).
- Sum the values in each cell and divide by the number of inputs to the cell for the mean amount for the cell.
- For cells with fewer than six inputs, create the mean by combining all of the amounts from each of the cells and dividing by the total number of inputs to the cells. Use this mean for all cells with zero to six entries.

Table B- 2. 1996 Panel Earnings Topcodes

Sex	Race	Worker Status	Topcode
Sex = 1 (Male)	Nonblack, non-Hispanic	Full year, full time	\$29,660
Sex = 1 (Male)	Nonblack, non-Hispanic	Not full year, full time	\$38,270
Sex = 1 (Male)	Black, non-Hispanic	Full year, full time	\$17,530
Sex = 1 (Male)	Black, non-Hispanic	Not full year, full time	\$24,015
Sex = 1 (Male)	Hispanic, any race	Full year, full time	\$26,250
Sex = 1 (Male)	Hispanic, any race	Not full year, full time	\$24,015
Sex = 2 (Female)	Nonblack, non-Hispanic	Full year, full time	\$21,990
Sex = 2 (Female)	Nonblack, non-Hispanic	Not full year, full time	\$49,450
Sex = 2 (Female)	Black, non-Hispanic	Full year, full time	\$24,015
Sex = 2 (Female)	Black, non-Hispanic	Not full year, full time	\$24,015
Sex = 2 (Female)	Hispanic, any race	Full year, full time	\$24,015
Sex = 2 (Female)	Hispanic, any race	Not full year, full time	\$24,015

Note: The topcodes listed above for each cell are greater than the monthly value that is tested, \$12,500. This topcode is the mean of all amounts greater than \$12,500. The intention is to reveal as much information as possible by using the mean value.

Tables B-3 and Table B-4 provides earning amounts by selected demographics for Panels 2001 and Panel 2004, respectively.

Table B-3. 2001 Panel Earnings Topcodes

Sex	Race	Worker Status	Topcode
Sex = 1 (Male)	Non-black, not Hispanic	Full Year, Full Time	\$29,057
Sex = 1 (Male)	Non-black, not Hispanic	Not Full Year, Full Time	\$24,956
Sex = 1 (Male)	Black, not Hispanic	Full Year, Full Time	\$20,769
Sex = 1 (Male)	Black, not Hispanic	Not Full Year, Full Time	\$20,769
Sex = 1 (Male)	Hispanic, any Race	Full Year, Full Time	\$24,283
Sex = 1 (Male)	Hispanic, any Race	Not Full Year, Full Time	\$36,866
Sex = 2 (Female)	Non-black, not Hispanic	Full Year, Full Time	\$23,420
Sex = 2 (Female)	Non-black, not Hispanic	Not Full Year, Full Time	\$25,973
Sex = 2 (Female)	Black, not Hispanic	Full Year, Full Time	\$26,841
Sex = 2 (Female)	Black, not Hispanic	Not Full Year, Full Time	\$26,841
Sex = 2 (Female)	Hispanic, any Race	Full Year, Full Time	\$31,909
Sex = 2 (Female)	Hispanic, any Race	Not Full Year, Full Time	\$31,909

Table B - 4. 2004 Panel Earnings Topcodes

Sex	Race	Worker Status	Topcode
Sex = 1 (Male)	Non-Black, not Hispanic	Full Year, Full Time	\$37,750
Sex = 1 (Male)	Non-Black, not Hispanic	Not Full Year, Full Time	\$38,900
Sex = 1 (Male)	Black, not Hispanic	Full Year, Full Time	\$51,400
Sex = 1 (Male)	Black, not Hispanic	Not Full Year, Full Time	\$51,400
Sex = 1 (Male)	Hispanic, any race	Full Year, Full Time	\$33,600
Sex = 1 (Male)	Hispanic, any race	Not Full Year, Full Time	\$33,600
Sex = 2 (Female)	Non-Black, not Hispanic	Full Year, Full Time	\$30,000
Sex = 2 (Female)	Non-Black, not Hispanic	Not Full Year, Full Time	\$43,500
Sex = 2 (Female)	Black, not Hispanic	Full Year, Full Time	\$51,400
Sex = 2 (Female)	Black, not Hispanic	Not Full Year, Full Time	\$51,400
Sex = 2 (Female)	Hispanic, any race	Full Year, Full Time	\$33,600
Sex = 2 (Female)	Hispanic, any race	Not Full Year, Full Time	\$33,600

Year of Birth (TBYEAR)

For the 2004 Panel, the year of birth was bottom coded to 1920 to ensure that age does not exceed 88 during the panel. If year of birth (EBYEAR) is earlier than 1920, set year of birth to 1920.

For the 2001 Panel, the year of birth was bottom coded to 1916 to ensure that age does not exceed 88 during the panel. If year of birth (EBYEAR) is earlier than 1916, set year of birth to 1916.

For the 1996 Panel, the year of birth was bottom coded to 1912 to ensure that age does not exceed 88 during the panel. If year of birth (EBYEAR) is earlier than 1912, set year of birth to 1912.

Age must be recalculated based on the new year of birth.

Age (TAGE)

Age is topcoded to 88 for the entire panel. TAGE is topcoded through birth year (EBYEAR), and recalculated.

Age at Receipt of Social Security Disability Benefits (TAGESS)

EAGESS is age at which person began receiving Social Security Disability benefits.

If EAGESS is greater than TAGE, then set TAGESS equal to the topcoded value for age (88).

If EAGESS GT TAGE, then set TAGESS = TAGE

Age Respondent Started Job or Business (TSJDATE, TEJDATE, TSBDATE, TEBDATE)

ESJDATE = date respondent started job.
EEJDATE = date respondent ended job.
ESBDATE = date respondent started business.
EEBDATE = date respondent ended business

A respondent cannot be over 88 years old during the life of the panel. Therefore, year of birth is bottom coded to 1920 for the 2004 Panel, 1916 for the 2001 Panel and 1912 for the 1996 Panel. A respondent cannot have “worked” or “owned a business” before age 14 years. The earliest a respondent can be shown beginning or ending a job or business for the 2004 Panel is 1934 (1920 + 14), 1930 for the 2001 Panel and 1926 for the 1996 Panel. If the date in ESJDATE, EEJDATE, ESBDATE, or EEBDATE is earlier, then set the date to the earliest date.

After bottom coding the year, check the month and day fields to ensure that the end date is after the start date for the job or business and then **switch** the dates as follows:

For Jobs:

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If EEJDATE is less than ESJDATE
  THEN  ESJDATE = EEJDATE
        EEJDATE = ESJDATE
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For Businesses:

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If EEBDATE is less than ESBDATE
  THEN  ESBDATE = EEBDATE
        EEBDATE = ESBDATE
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Tables B-5 through B-7 shows topcoding and bottom coding for income variables for the 2004 Panel, 2001 Panel and the 1996 Panel, respectively.

Table B-5. 2004 Panel Topcoding Specifications

	PUF Variable	Monthly Topcode at:	Bottom Code	Short Description
1	TBDJTINT	\$1,600	NA	Assets: Amount of monthly interest on joint municipal/corporate bonds
2	TBDOINT	\$2,400	NA	Assets: Amount of monthly interest- self-owned municipal/corporate bonds
3	TCDJTINT	\$300	NA	Assets: Amount of monthly interest on joint certificates of deposit
4	TCDOINT	\$450	NA	Assets: Amount of monthly interest sole owned certificates of deposit
5	TCKJTINT	\$30	NA	Assets: Amount of monthly interest from joint checking amount
6	TCKOINT	\$60	NA	Assets: Amount of monthly interest on solely owned checking account
7	TGVJTINT	\$600	NA	Assets: Amount of monthly interest - joint U.S. Government securities
8	TGVOINT	\$2,150	NA	Assets: Amount of monthly interest self-owned U.S. Government securities
9	TJACLR	\$2,300	(\$4,100)	Assets: Amount of net rent from property owned jointly with spouse
10	TJACLR2	\$3,700	(\$800)	Assets: Amount of net income from rental property with others
11	TJARNT	\$5,000	NA	Assets: Amount of gross rent from property joint with spouse
12	TMDJTINT	\$200	NA	Assets: Amount of monthly interest on joint money market
13	TMDOINT	\$425	NA	Assets: Amount of monthly interest on self-owned money market deposit account
14	TMIJNT	\$2,500	NA	Assets: Amount of interest on mortgage owned with spouse
15	TMIOWN	\$3,400	NA	Assets: Amount of interest on own mortgage
16	TMJADIV	\$700	NA	Assets: Amount of div. credited to joint margin acct/reinvest. mutual funds
17	TMJNTDIV	\$950	NA	Assets: Amount of check for joint own mutual funds
18	TMOWNADV	\$1,200	NA	Assets: Amount of div. credited to sole margin acct/reinvest. mutual funds
19	TMOWNDIV	\$1,600	NA	Assets: Amount of check for solely owned mutual funds
20	TOACLR	\$5,000	(\$1,800)	Assets: Amount of net income from own rental property
21	TOARNT	\$7,000	NA	Assets: Amount of gross rent from own property
22	TRNDUP1	\$4,000	NA	Assets: Amount of income from royalties
23	TRNDUP2	\$7,500	(\$3,500)	Assets: Amount of other income from financial investments
24	TSJADIV	\$500	NA	Assets: Amount of dividend cred.to margin acct/reinv. stocks earned jointly
25	TSJNTDIV	\$750	NA	Assets: Amount of dividend check for joint owned stocks
26	TSOWNADV	\$975	NA	Assets: Amount of monthly dividend credited margin acct/reinvested stock earn solely

(table continues)

Table B-5. 2004 Panel Topcoding Specifications (Continued)

	PUF Variable	Monthly Topcode at:	Bottom Code	Short Description
27	TSOWNDIV	\$1,200	NA	Assets: Amount of dividend check for sole owned stocks
28	TSVJTINT	\$85	NA	Assets: Amount of monthly interest on joint savings account.
29	TSVOINT	\$120	NA	Assets: Amount of monthly interest on self only savings account
30	T28AMT	\$1,100	NA	GenInc: Amount of Child Support Payments
31	T29AMT	\$3,000	NA	GenInc: Amount of Alimony Payments
32	T30AMT	\$3,100	NA	GenInc: Amount of Pension from a Company or Union
33	T31AMT	\$4,900	NA	GenInc: Amount of Federal Civil Service or other Fed. Civilian Employee Pension
34	T32AMT	\$3,900	NA	GenInc: Amount of U.S. Military Retirement Pay Amount
35	T34AMT	\$4,600	NA	GenInc: Amount of State Government Pension Amount
36	T35AMT	\$3,400	NA	GenInc: Amount of Local Government Pension Amount
37	T36AMT	\$5,000	NA	GenInc: Amount of Income from a Paid-up Life Insurance Policy or Annuity Amount
38	T38AMT	\$3,300	NA	GenInc: Amount of Payments for Retirement, Disability or as a Survivor Benefit
39	T39AMT	\$10,000	NA	GenInc: Amount of Payments Pension/Retirement Lump Sums
40	T42AMT	\$12,000	NA	GenInc: Amount of Draw from an IRA/Keough/401k or Thrift Plan
41	T51AMT	\$3,800	NA	GenInc: Amount of Money from Relatives or Friends
42	T52AMT	\$50,000	NA	GenInc: Amount of Lump Sum Payments
43	T55AMT	\$3,700	NA	GenInc: Amount of Incidental or Casual Earnings
44	T56AMT	\$8,000	NA	GenInc: Amount of Miscellaneous Cash Income
45	T60AMTG	\$176	NA	GenInc: Amount of Gas Assistance
46	T60AMTT	\$90	NA	GenInc: Amount of Token Assistance
47	T61AMT	\$1,300	NA	GenInc: Food Assistance
48	T62AMT	\$600	NA	GenInc: Clothing Assistance
49	T64AMT	\$500	NA	GenInc: Short Term Cash Assistance
50	TPYRATE	\$28.50	NA	Job: Regular hourly pay rate
52	TPRFTB	\$48,000	(\$40,000)	Business: Net profit or loss
54	TMTHRNT(M)	\$775	NA	Household: Amount of monthly rent
55	TBM(M)SUM1,2	See spec	-	Business: Income received this month
57	TPM(M)SUM1,2	See spec	-	Job: Earnings from job received in MONTH1
59	TMLM(M)SUM	See spec	-	PLF: Amount of income from this work (moonlighting) this month.

Table B-6. 2001 Panel Topcoding Specifications

	PUF Variable	Monthly Topcode at:	Bottom Code	Short Description
1	TBDJTINT	\$2,075	NA	Assets: Amt of monthly interest on joint municipal/corporate bonds
2	TBDOINT	\$5,350	NA	Assets: Amount of monthly interest- self-owned municipal/corporate bonds
3	TCDJTINT	\$590	NA	Assets: Amount of monthly interest on joint certificates of deposit
4	TCDOINT	\$800	NA	Assets: Amount of monthly interest sole owned certificates of deposit
5	TCKJTINT	\$60	NA	Assets: Amount of monthly interest from joint checking amount
6	TCKOINT	\$80	NA	Assets: Amt of monthly interest on solely owned checking acct.
7	TGVJTINT	\$4,010	NA	Assets: Amount of monthly interest - joint US Government securities
8	TGVOINT	\$1,460	NA	Assets: Amount of monthly interest self-owned US Government securities
9	TJACLR	\$2,010	(\$1,540)	Assets: Amount of net rent from property owned jointly with spouse
10	TJACLR2	\$7,500	(\$13,650)	Assets: Amount of net income from rental property with others
11	TJARNT	\$3,700	NA	Assets: Amount of gross rent from property joint with spouse
12	TMDJTINT	\$405	NA	Assets: Amount of monthly interest on joint money market
13	TMDOINT	\$800	NA	Assets: Amount of monthly interest on self-owned money market deposit account
14	TMIJNT	\$1,750	NA	Assets: Amount of interest on mortgage owned with spouse
15	TMIOWN	\$2,140	NA	Assets: Amount of interest on own mortgage
16	TMJADIV	\$1,340	NA	Assets: Amount of div. credited to joint margin acct/reinvest. mutual funds
17	TMJNTDIV	\$1,875	NA	Assets: Amount of check for joint own mutual funds
18	TMOWNADV	\$1,875	NA	Assets: Amount of div. credited to sole margin acct/reinvest. mutual funds
19	TMOWNDIV	\$1,785	NA	Assets: Amount of check for solely owned mutual funds
20	TOACLR	\$3,480	(\$2,675)	Assets: Amount of net income from own rental property
21	TOARNT	\$5,650	NA	Assets: Amount of gross rent from own property
22	TRNDUP1	\$4,015	NA	Assets: Amount of income from royalties
23	TRNDUP2	\$8,900	(\$53,500)	Assets: Amount of other income from financial investments
24	TSJADIV	\$590	NA	Assets: Amount of dividend credit.to margin acct/reinv. stocks earned jointly
25	TSJNTDIV	\$950	NA	Assets: Amount of dividend check for joint owned stocks
26	TSOWNADV	\$1,340	NA	Assets: Amount of monthly dividend credited margin acct/reinv. stock earn solely
27	TSOWNDIV	\$1,785	NA	Assets: Amount of dividend check for sole owned stocks

(table continues)

Table B-6. 2001 Panel Topcoding Specifications (Continued)

	PUF Variable	Monthly Topcode at:	Bottom Code	Short Description
28	TSVJTINT	\$125	NA	Assets: Amount of monthly interest on joint savings account.
29	TSVOINT	\$135	NA	Assets: Amount of monthly interest on self only savings account
30	T28AMT	\$1,500	NA	GenInc: Amount of Child Support Payments
31	T29AMT	\$3,210	NA	GenInc: Amount of Alimony Payments
32	T30AMT	\$3,210	NA	GenInc: Amount of Pension from a Company or Union
33	T31AMT	\$5,350	NA	GenInc: Amount of Federal Civil Service or other Fed. Civilian Employee Pension
34	T32AMT	\$4,690	NA	GenInc: Amount of U.S. Military Retirement Pay Amount
35	T33AMT	\$3,310	NA	GenInc: Amount of National Guard or Reserve Forces Retirement
36	T34AMT	\$3,580	NA	GenInc: Amount of State Government Pension Amount
37	T35AMT	\$4,280	NA	GenInc: Amount of Local Government Pension Amount
38	T36AMT	\$4,460	NA	GenInc: Amount of Income from a Paid-up Life Insurance Policy or Annuity Amount
39	T37AMT	\$11,160	NA	GenInc: Amount of Estates or Trusts Amount
40	T38AMT	\$3,960	NA	GenInc: Amount of Payments for Retirement, Disability or as a Survivor Benefit
41	T39AMT	\$80,250	NA	GenInc: Amount of Payments Pension/Retirement Lump Sums
42	T40AMT	\$700	NA	GenInc: Amount of G.I. Bill
43	T42AMT	\$16,050	NA	GenInc: Amt of Draw from an IRA/Keough/401k or Thrift Plan
44	T50AMT	\$640	NA	GenInc: Amount of Income Assistance from a Charitable Group
45	T51AMT	\$6,420	NA	GenInc: Amount of Money from Relatives or Friends
46	T52AMT	\$160	NA	GenInc: Amount of Lump Sum Payments
47	T53AMT	\$640	NA	GenInc: Amount of Income from Roomers or Boarders
48	T54AMT	\$270	NA	GenInc: Amount of National Guard or Reserve Pay
49	T55AMT	\$2,350	NA	GenInc: Amount of Incidental or Casual Earnings
50	T56AMT	\$8,560	NA	GenInc: Amount of Miscellaneous Cash Income
51	TBM(M)SUM1,2	See spec	NA	Business: Income received this month
52	TPM(M)SUM1,2	See spec	NA	Job: Earnings from job received in MONTH1
53	TMLM(M)SUM	See spec	NA	PLF: Amt of income from this work (moonlighting) this month.
54	TBYEAR	See spec	NA	Person: Birth year
55	TAGE	See spec	NA	Person: Age as of last birthday
56	TAGESS	See spec	NA	GenInc: Age Social Security Disability Receipt began
57	TSJDATE	See spec	NA	Job: Date started this job
58	TEJDATE	See spec	NA	Job: Date ended this job
59	TSBDATE	See spec	NA	Business: Date started operating this business
60	TEBDATE	See spec	NA	Business: Date ended operating this business
61	TPYRATE	\$29	NA	Job: Regular hourly pay rate
62	TPRFTB	\$48,150	(\$5,000)	Business: Net profit or loss
64	TMTHRNT(M)	See spec	NA	Household: Amount of monthly rent?

Table B-7. 1996 Panel Topcoding Specifications

	PUF Variable	Monthly Topcode at:	Bottom Code	Short Description
1	TBDJTINT	\$2,500	N/A	Assets: Amount of monthly interest on joint municipal-corporate bonds
2	TBDOINT	\$3,200	N/A	Assets: Amount of monthly interest on self-owned municipal-corporate bonds
3	TCDJTINT	\$450	N/A	Assets: Amount of monthly interest on joint certificates of deposit
4	TCDOINT	\$825	N/A	Assets: Amount of monthly interest from joint checking account
5	TCKJTINT	\$55	N/A	Assets: Amount of monthly interest on solely owned certificates of deposits
6	TCKOINT	\$110	N/A	Assets: Amount of monthly interest on solely owned checking account
7	TGVJTINT	\$550	N/A	Assets: Amount of monthly interest on joint U.S. government securities
8	TGVOINT	\$1,725	N/A	Assets: Amount of monthly interest on self-owned U.S. government securities
9	TJACLR	\$1,375	(\$1,000)	Assets: Amount of net rent from property owned jointly with spouse
10	TJACLR2	\$6,000	(\$1,000)	Assets: Amount of net income from rental property with others
11	TJARNT	\$2,725	N/A	Assets: Amount of gross rent from property owned jointly with spouse
12	TMDJTINT	\$275	N/A	Assets: Amount of monthly interest on joint money market account
13	TMDOINT	\$550	N/A	Assets: Amt of monthly interest on self-owned money market deposit acct
14	TMIJNT	\$1,775	N/A	Assets: Amount of interest on mortgage owned with spouse
15	TMIOWN	\$1,1650	N/A	Assets: Amount of interest on own mortgage
16	TMJADIV	\$700	N/A	Assets: Amount of dividend credited to joint margin account/reinvestment in mutual funds
17	TMJMTDIV	\$1,100	N/A	Assets: Amount of check for jointly own mutual funds
18	TMOWNADV	\$1,825	N/A	Assets: Amount of dividend credited to sole margin account/reinvestment in mutual funds
19	TMOWNDIV	\$1,375	N/A	Assets: Amount of check for solely owned mutual funds
20	TOACLR	\$2,450	(\$1,250)	Assets: Amount of net income from own rental property
21	TOARNT	\$4,350	N/A	Assets: Amount of gross rent from own property
22	TRNDUP1	\$3,300	N/A	Assets: Amount of income from royalties
23	TRNDUP2	\$4,750	(\$1,250)	Assets: Amount of other income from financial investments
24	TSJADIV	\$825	N/A	Assets: Amount of dividend credited to margin account/reinvestment in stocks owned jointly
25	TSJNTDIV	\$775	N/A	Assets: Amount of dividend check for jointly owned stocks
26	TSOWNADV	\$1,375	N/A	Assets: Amount of monthly dividend credited margin account/reinvestment in stock
27	TSOWNDIV	\$1,150	N/A	Assets: Amount of dividend check for solely owned stocks
28	TSVJTINT	\$150	N/A	Assets: Amount of monthly interest on joint savings accounts.
29	TSVOINT	\$175	N/A	Assets: Amount of monthly interest on self-only savings account
30	TCSAGY(M)	N/A	N/A	GenInc: Amount received by agency on your behalf

(table continues)

Table B-7. 1996 Panel Topcoding Specifications (Continued)

	PUF Variable	Monthly Topcode at:	Bottom Code	Short Description
31	T28AMT	\$1,200	N/A	GenInc: Amount of child support payments
32	T29AMT	\$3,275	N/A	GenInc: Amount of alimony payments
33	T30AMT	\$2,500	N/A	GenInc: Amount of pension from a company or union
34	T31AMT	\$3,925	N/A	GenInc: Amount from federal civil service or other federal civilian employee pension
35	T32AMT	\$3,825	N/A	GenInc: Amount of U.S. military retirement pay
36	T34AMT	\$3,270	N/A	GenInc: Amount of state government pension
37	T35AMT	\$3,600	N/A	GenInc: Amount of local government pension
38	T36AMT	\$2,200	N/A	GenInc: Amount of income from a paid-up life insurance policy or annuity
39	T37AMT	\$5,000	N/A	GenInc: Amount from estates or trusts
40	T38AMT	\$2,600	N/A	GenInc: Amount of payments for retirement, disability or as a survivor benefit
41	T39AMT	\$110,000	N/A	GenInc: Amount of payments for pension/retirement lump sums
42	T42AMT	\$13,625	N/A	GenInc: Amount of draw from an IRA/Keough/401K or Thrift Plan
43	T50AMT	\$75	N/A	GenInc: Amount of income assistance from a charitable group
44	T51AMT	\$10,900	N/A	GenInc: Amount of money from relatives or friends
45	T52AMT	\$325	N/A	GenInc: Amount of lump-sum payments
46	T53AMT	\$1,960	N/A	GenInc: Amount of income from roomers or boarders
47	T55AMT	\$3,500	N/A	GenInc: Amount of incidental or casual earnings
48	T56AMT	\$21,800	N/A	GenInc: Amount of miscellaneous cash income
49	TBM(B)SUM1/2	See spec	N/A	Business: Income received this month
50	TPM(M)SUM1/2	See spec	N/A	Job: Earnings from job received in MONTH
51	TMLM(M)SUM	See spec	N/A	Labor: Amount of income from this work (moonlighting) this month
52	TBYEAR	See spec	N/A	Person: Birth year
53	TAGE	See spec	N/A	Person: Age as of last birthday
54	TAGESS	See spec	N/A	GenInc: Age Social Security Disability receipt began
55	TSJDATE	See spec	N/A	Job: Date started this job
56	TEJDATE	See spec	N/A	Job: Date ended this job
57	TSBDATE	See spec	N/A	Business: Date started operating this business
58	TEBDATE	See spec	N/A	Business: Date ended operating this business
59	TPYRATE	\$30	N/A	Job: Regular hourly pay rate
60	TPRFTB	\$17,450	(\$2,500)	Business: Net profit or loss
61	TROLLAMT	\$999,000	N/A	GenInc: Amount rolled over into a retirement account during the reference period
62	TMTHRNT(M)	\$650	N/A	Household: Amount of monthly rent