

**Working Income Tax Benefit (WITB) - Calculation sheet  
for families (includes single parents and married  
couples, with or without children) - For residents of  
British Columbia (2018 tax year)**

***Calculation of WITB***

|                                                                                          |   |    |       |
|------------------------------------------------------------------------------------------|---|----|-------|
| Family working income                                                                    | 1 | \$ | _____ |
| Subtract base amount                                                                     | 2 | \$ | 4,750 |
| Family working income over base amount<br>(line 1 minus line 2. If negative, enter \$0.) | 3 | \$ | _____ |
| WITB (line 3 X 19.4% (or \$1,903, whichever is less))                                    | 4 | \$ | _____ |

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***Calculation of WITB reduction***

|                                                                                                                                                                           |   |    |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|--------|
| Adjusted <b>family</b> net income *Does not include any Universal<br>Child Care Benefit (UCCB) or Registered Disability Savings<br>Plan (RDSP) amounts received or repaid | 5 | \$ | _____  |
| Subtract base amount                                                                                                                                                      | 6 | \$ | 17,475 |
| Adjusted <b>family</b> net income over base amount<br>(line 5 minus line 6. If negative, enter \$0.)                                                                      | 7 | \$ | _____  |
| WITB reduction (line 7 X 15.7%)                                                                                                                                           | 8 | \$ | _____  |
| WITB entitlement (line 4 minus line 8)                                                                                                                                    | 9 | \$ | _____  |

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***Calculation of WITB Disability Supplement***

|                           |    |    |       |
|---------------------------|----|----|-------|
| Individual working income | 10 | \$ | _____ |
| Subtract base amount      | 11 | \$ | 2,295 |

**Individual** working income over base amount  
(line 10 minus line 11. If negative, enter \$0.)

12 \$ \_\_\_\_\_

**WITB Disability Supplement**  
(line 12 X 21% (or \$581, whichever is less))

13 \$ \_\_\_\_\_

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***Calculation of WITB Disability Supplement reduction***

Adjusted **family** net income

14 \$ \_\_\_\_\_

Subtract base amount

15 \$ 29,578

Adjusted **family** net income over base amount  
(line 14 minus line 15. If negative, enter \$0.)

16 \$ \_\_\_\_\_

WITB Disability Supplement reduction (line 16 X 17%)

17 \$ \_\_\_\_\_

**WITB Disability Supplement entitlement**  
(line 13 minus line 17)

18 \$ \_\_\_\_\_

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***Calculation of your total WITB entitlement***

**Total WITB entitlement (line 9 plus line 18)**

19 \$ \_\_\_\_\_

**WITB advance payment entitlement (line 19 X 50%)**

20 \$ \_\_\_\_\_