

Working Income Tax Benefit (WITB) - Calculation sheet for single individuals, no children - For residents of British Columbia (2018 tax year)

Calculation of WITB

Individual working income	1	\$	_____
Subtract base amount	2	\$	4,750
Individual working income over base amount (line 1 minus line 2. If negative, enter \$0.)	3	\$	_____
WITB (line 3 X 19.4% (or \$1,200, whichever is less))	4	\$	_____

Calculation of WITB reduction

Adjusted net income *Does not include any Universal Child Care Benefit (UCCB) or Registered Disability Savings Plan (RDSP) amounts received or repaid	5	\$	_____
Subtract base amount	6	\$	12,965
Adjusted net income over base amount (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	\$	_____

Calculation of WITB Disability Supplement

Individual working income (from line 1 above)	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 \$ _____

Calculation of WITB Disability Supplement reduction

Adjusted net income 14 \$ _____

Subtract base amount 15 \$ 20,592

Adjusted 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 \$ _____

Calculation of your total WITB entitlement

Total WITB entitlement (line 9 plus line 18) 19 \$ _____

WITB advance payment entitlement (line 19 X 50%) 20 \$ _____