

**Working Income Tax Benefit (WITB) - Calculation sheet
for single individuals, no children - For all of Canada
except Alberta, Quebec, Nunavut and British Columbia
(2018 tax year)**

Calculation of WITB

Individual working income	1	\$	_____
Subtract base amount	2	\$	3,000
Individual working income over base amount (line 1 minus line 2. If negative, enter \$0.)	3	\$	_____
WITB (line 3 X 25% (or \$1,043 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	\$	11,838
Adjusted net income over base amount (line 5 minus line 6. If negative, enter \$0.)	7	\$	_____
WITB reduction (line 7 X 15%)	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	\$	1,150
Individual working income over base amount			

(line 10 minus line 11. If negative, enter \$0.) 12 \$ _____

WITB Disability Supplement
(line 12 X 25% (or \$521, whichever is less)) 13 \$ _____

Calculation of WITB Disability Supplement reduction

Adjusted net income 14 \$ _____

Subtract base amount 15 \$ 18,791

Adjusted net income over base amount
(line 14 minus line 15. If negative, enter \$0.) 16 \$ _____

WITB Disability Supplement reduction (line 16 X 15%) 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 \$ _____