

Working Income Tax Benefit (WITB) - Calculation sheet for married/common-law couples without children - For residents of Quebec (2018 tax year)

Calculation of WITB

Family working income	1	\$ _____
Subtract base amount	2	\$ 3,600.00
Family working income over base amount (line 1 minus line 2. If negative, enter \$0.)	3	\$ _____
WITB (line 3 X 20.5% (or \$2,592.84, whichever is less))	4	\$ _____

Calculation of WITB reduction

Adjusted family 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	\$ 18,153.53
Adjusted family net income over base amount (line 5 minus line 6. If negative, enter \$0.)	7	\$ _____
WITB reduction (line 7 X 20%)	8	\$ _____
WITB entitlement (line 4 minus line 8)	9	\$ _____

Calculation of WITB Disability Supplement

Individual working income	10	\$ _____
Subtract base amount	11	\$ 1,200.00
Individual working income over base amount (line 10 minus line 11. If negative, enter \$0.)	12	\$ _____

WITB Disability Supplement
(line 12 X 20% (or \$533.98, whichever is less)) **13 \$** _____

Calculation of WITB Disability Supplement reduction

Adjusted **family** net income 14 \$ _____

Subtract base amount 15 \$ 31,117.73

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

WITB disability supplement reduction (line 16 X 20%) 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 \$** _____