

Working Income Tax Benefit (WITB) - Calculation sheet for single individuals, with children - For residents of Quebec (2018 tax year)

Calculation of WITB

Individual working income	1	\$	_____
Subtract base amount	2	\$	2,400.00
Individual working income over base amount (line 1 minus line 2. If negative, enter \$0.)	3	\$	_____
WITB (line 3 X 12% (or \$972.72, 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	\$	11,854.15
Adjusted 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 (from line 1 above)	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 40% (or \$533.98, whichever is less)) **13 \$** _____

Calculation of WITB Disability Supplement reduction

Adjusted net income **14 \$** _____

Subtract base amount **15 \$** 16,717.75

Adjusted 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 \$** _____