

Working Income Tax Benefit (WITB) - Calculation sheet for single individuals, without 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 20.5% (or \$1,661.73 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 \$ 11,816.44
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 \$** 20,125.09

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 \$** _____