

Working Income Tax Benefit

NOTE: In this form, the text inserted between square brackets represents the regular print information.

The working income tax benefit (WITB) is for low-income individuals and families who have earned income from employment or business.

The WITB consists of a basic amount and a disability supplement.

Complete this schedule and **attach** it to your return to claim the WITB if you meet **all** of the following conditions in 2018:

- you were a resident of Canada throughout the year
- you earned income from employment or business
- at the end of the year, you were 19 years of age or older or you resided with your spouse or common-law partner or your child

You **cannot claim** the WITB in 2018 if **any** of the following apply to you:

- you were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless you had an eligible dependant at the end of the year
- you were confined to a prison or similar institution for a period of at least 90 days during the year

Notes: If you were married or living in a common-law relationship but did not have an **eligible spouse** (defined on page 3 [below]) or an **eligible dependant** (defined on page 4 [below]), complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2018.

Eligible spouse – For the purpose of the WITB, an eligible spouse is a person who meets **all** the following conditions:

- was your spouse or common law partner on December 31, 2018
- was a resident of Canada throughout 2018
- was not enrolled as a full time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year
- was not confined to a prison or similar institution for a period of at least 90 days during the year
- was not exempt from income tax in Canada for a period in the year when the person was an officer or servant of another country, such as a diplomat, or a family member or employee of such a person at any time in the year

Eligible dependant – For the purpose of the WITB, an eligible dependant is a person who meets all the following conditions:

- was your or your spouse's or common law partner's child
- was under 19 years of age and lived with you on December 31, 2018
- was not eligible for the WITB for 2018

Complete Step 1 on page 5 [the next page].

The WITB is calculated based on the following amounts:

- working income (calculated in Step 1 – Part A)
- your adjusted family net income (calculated in Step 1 – Part B)

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$20,918	less than \$30,043
WITB disability supplement (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$24,366	less than \$33,487
WITB disability supplement (you had an eligible spouse and both of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$36,952

Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **381** Yes 1 No 2

Do you have an eligible spouse? **382** Yes 1 No 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2018. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	<input type="text"/> <input type="text"/> 3	<input type="text"/> <input type="text"/> 3
Taxable part of scholarship income reported on line 130	383 + <input type="text"/> <input type="text"/> 4	384 + <input type="text"/> <input type="text"/> 4

**Column 1
You**

**Column 2
Your eligible
spouse**

Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (**excluding** losses and income from a communal organization)

+			5
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+			5
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Tax-exempt part of working income earned on a reserve (see **note** on page 8 [below]) or an allowance received as an emergency volunteer

385	+			6
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386	+			6
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Add lines 3 to 6. Enter the amount even if the result is "0".

=			7
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387	=			7
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Add the amounts from line 7 in columns 1 and 2. Enter this amount on line 16 page 13 [the next page].

Working income

		8
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Note: This includes the tax exempt part of employment income, other employment income, business income (excluding losses), and scholarship income earned on a reserve.

You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 on page 7 [above]) is more than \$4,750.

If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$2,295.

Part B – Adjusted family net income

	Column 1 You	Column 2 Your eligible spouse
Net income amount from line 236 of the return	<input type="text"/> <input type="text"/> 9	<input type="text"/> <input type="text"/> 9

Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer

**Column 1
You**

**Column 2
Your eligible spouse**

388	+			10	389	+			10
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Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232 of the return)

+			11	+			11
=			12	=			12

Add lines 9, 10, and 11.

Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)

-			13	-			13
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**Column 1
You**

**Column 2
Your eligible
spouse**

Line 12 minus line 13
(if negative, enter "0")

=		14
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390	=		14
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Add the amounts from
line 14 in columns 1
and 2. Enter this amount
on line 23 and line 35 on
page 12 [next page].

**Adjusted family
net income**

		15
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If your adjusted family net income is **less** than the amount specified in the **chart on the page 5 [previous page]**, you need to continue completing this form to find out if you are entitled to the WITB.

If your adjusted family net income is **more** than the amount specified in the **chart on page 5 [the previous page]**, you are not entitled to the WITB.

Are you claiming the basic WITB?

391

Yes

1

No

2

If **yes**, complete Step 2 on page 11 [the next page].

If you are eligible for the disability tax credit, do you want to claim the WITB disability supplement amount?

392

Yes 1 No 2

If **yes**, complete Step 3 on page 14 [the next page].

Is your eligible spouse eligible for the disability tax credit for themselves?

394

Yes 1 No 2

If **yes**, your eligible spouse must complete steps 1 and 3 on a separate Schedule 6.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the person who received the WITB advance payments for 2018 is the person who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one person** can claim the basic WITB for that eligible dependant.

Working income amount from line 8 on page 7 [the previous page]

Base amount

Line 16 minus 17 (if negative, enter "0")

Rate

Multiply line 18 by line 19.

If you had neither an eligible spouse nor an eligible dependant, enter \$1,218. If you had an eligible spouse or an eligible dependant, enter \$1,932.


Enter the amount from line 20 or line 21, **whichever is less.**

Adjusted family net income amount from line 15 on the on page 10 [the previous page]

			16
-	4,750	00	17
=			18
×	19.4%		19
=			20

		21
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--	--	--



		22
--	--	-----------

		23
--	--	-----------

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$13,160.

If you had an eligible spouse or an eligible dependant, enter \$17,737.

Line 23 minus line 24
(if negative, enter "0")

Rate

Multiply line 25 by line 26.

Enter the amount from line 28 on line 453 of your return **unless you complete Step 3.**

–		24
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=		25
---	--	----

×	15.7%	26
---	-------	----

=		
---	--	--



–		27
---	--	----

=		28
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Step 3 – Calculating your WITB disability supplement

If you had an eligible spouse and **one of you** is eligible for the disability tax credit, that person **should** claim both the basic WITB and the WITB disability supplement. If you had an eligible spouse and **both** of you are eligible for the disability tax credit, **only one of you can** claim the basic WITB. However, **each** of you must claim the WITB disability supplement on a separate Schedule 6.

Amount from line 7 in column 1
on page 7 [the previous page].

Base amount

Line 29 minus 30
(if negative, enter "0")

Rate

Multiply line 31 by line 32.

		29
–	2,295 00	30
=		31
×	21%	32
=		33

Enter the amount from line 33 or \$589,
whichever is less.

		↓
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		34
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Adjusted family net income amount
from line 15 on page 10 [the previous page]

		35
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Base amount:

If you had neither an eligible spouse
nor an eligible dependant, enter \$20,901.

If you had an eligible spouse or an eligible
dependant, enter \$30,022.

—		36
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Line 35 minus line 36 (if negative, enter "0")


=		37
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Rate: If you had an eligible spouse and
they are also eligible for the disability
tax credit, enter 8.5%. Otherwise, enter 17%.

×		38
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Multiply line 37 by line 38.

=		
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-		39
---	--	-----------

Line 34 minus line 39 (if negative, enter "0")

=		40
---	--	-----------

If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".

+		41
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Add lines 40 and 41.
Enter this amount on line 453 of your return.

=		42
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See privacy notice on your return.