

Goods and services tax/harmonized sales tax (GST/HST) credit- calculation sheet for the July 2021 to June 2022 payments (2020 base year)

Base credit: (\$299)	1 \$299
Credit for spouse or common-law partner: (\$299)	2 \$
Credit for eligible dependant: (\$299)	3 \$
Credit for eligible children: (\$157 for each child not included on line 3)	$\$157 \times \underline{\hspace{1cm}} =$ 4 \$

Calculation of additional credit [Footnote1](#)

(complete only if line 2 is zero)

Family net income:	5 \$
Base amount:	6 - \$9,686
Line 5 minus line 6. If the result is negative, enter "0".	7 \$
Additional credit: Enter \$157 or 2% of line 7, whichever is less.	8 \$

Subtotal: (add lines 1, 2, 3, 4 and 8) **9** \$

Credit reduction

Adjusted family net income: (Family net income minus Universal child care benefit (UCCB) and Registered Disability Savings Plan (RDSP) income plus UCCB and RDSP repayment)	10 \$
Base amount:	11 - \$38,892
Line 10 minus line 11. If the result is negative, enter "0".	12 \$
Enter 5% of line 12:	13 \$
Annual credit: (line 9 minus line 13)	14 \$

All amounts are approximate. Your Notice of Determination will show your actual entitlement for the year.

Footnote

1 Single parents will receive the full value of the supplement as part of their base GST/HST credit. For these clients enter \$157 on line 8.