

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 × _____ = 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.