

Goods and services tax/harmonized sales tax (GST/HST) credit - calculation sheet for the July 2022 to June 2023 payments (2021 base year)

Base credit: (\$306)	1 \$306
Credit for spouse or common-law partner: (\$306)	2 \$_____
Credit for eligible dependant: (\$306)	3 \$_____
Credit for eligible children: (\$161 for each child not included on line 3)	4 \$_____

Calculation of additional credit [Footnote1](#)

(complete only if line 2 is zero)

Family net income:	5 \$_____
Base amount:	6 - \$9,919
Line 5 minus line 6. If the result is negative, enter "0".	7 \$_____
Additional credit: Enter \$161 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 - \$39,826
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 \$161 on line 8.