

Goods and services tax/harmonized sales tax (GST/HST) credit - calculation sheet for the July 2023 to June 2024 payments (2022 base year)

Base credit: (\$325)		1	\$325
Credit for spouse or common-law partner: (\$325)		2	\$
Credit for eligible dependant: (\$325)		3	\$
Credit for eligible children: (\$171 for each child not included on line 3)	$\$171 \times \underline{\hspace{1cm}} =$	4	\$

Calculation of additional credit [Footnote1](#)

(complete only if line 2 is zero)

Family net income:		5	\$
Base amount:		6	-\$10,544
Line 5 minus line 6. If the result is negative, enter "0".		7	\$
Additional credit: Enter \$171 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	-\$42,335
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 \$171 on line 8.