

Goods and services tax/harmonized sales tax (GST/HST) credit - calculation sheet for the July 2024 to June 2025 payments (2023 base year)

You can also use the Canada Revenue Agency (CRA) - Child and benefits calculator.

Base credit: (\$340) 1 \$340

Credit for spouse or common-law partner: (\$340) 2 \$

Credit for eligible dependant: (\$340) 3 \$

Credit for eligible children:
(\$179 for each child not included on line 3) $\$179 \times \underline{\hspace{2cm}} =$ 4 \$

Calculation of additional credit Footnote1

(complete only if line 2 is zero)

Family net income: 5 \$

Base amount: 6 - \$11,039

Line 5 minus line 6. If the result is negative, enter "0". 7 \$

Additional credit: Enter \$179 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 - \$44,324
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

Footnote

1 Single parents will receive the full value of the supplement as part of their base GST/HST credit. For these clients enter \$179 on line 8.