

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)	$\$179 \times \underline{\hspace{1cm}} =$	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

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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.