

Goods and services tax/harmonized sales tax (GST/HST) credit - calculation sheet for the July 2025 to June 2026 payments (2024 base year)

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

Base credit: (\$349)	1 \$349
Credit for spouse or common-law partner: (\$349)	2 \$
Credit for the first eligible child in a single parent family: (\$349)	3 \$
Credit for eligible children: (\$184 for each child not included on line 3) $\$184 \times \underline{\hspace{1cm}} =$	4 \$

Calculation of additional credit Footnote 1

(complete only if you are a single individual)

Adjusted net income:	5 \$
Base amount:	6 - \$11,337
Line 5 minus line 6. If the result is negative, enter "0".	7 \$
Additional credit: Enter \$184 or 2% of line 7, whichever is less .	8 \$
Subtotal: (add lines 1, 2, 3, 4 and 8)	9 \$

Credit Reduction

(must be completed for single and married/common law individuals)

Adjusted family net income	10 \$
Base amount:	11 - \$45,521
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 families will receive the full value of the additional credit as part of their base GST/HST credit. For these clients enter \$184 on line 8.