



Claim Form for Financial Losses Related to Government Benefits and Credits

This is a companion form to **Claim Form for Financial Losses Related to Income Taxes and Government Benefits and Credits** (TBS 330-0323E).¹ It is used to obtain additional information to process your claim for financial losses related to **reduced government benefits and credits** owed to you due to problems with your pay.

If you were **owed salary from a preceding year** that was **paid to you in a following year** (example: owed salary in 2016, paid to you in 2017), your **following** year income may have been higher than normal. Most government benefits and credits, such as the Canada child benefit, are based on families' level of income. If your income was higher than normal:

- your government benefits and credits may have been reduced;
- you may be entitled to a reimbursement.

To make a claim, the following four conditions must be met:

1. You must be a current or former federal public servant (includes students and casual employees) whose pay is or was administered by the Phoenix pay system.
2. You were owed salary from a preceding year that was paid to you in a following year (example: owed salary in 2016, paid to you in 2017).
3. The time taken to receive your outstanding salary exceeded normal service standards (refer to the web page for Pay Centre processing times².)
4. **Important:** You must complete TBS 330-0323E¹.

Information required

In order for us to calculate the impact of your delayed pay to your government benefits and credits, we need information about your family situation and family income.

Be sure to attach your federal, provincial or municipal government benefit statement(s) from **both applicable years**.

Important:

You must black out your Social Insurance Number (SIN) in any documents you send us. Any documents that contain your SIN will be returned to you, and any physical or electronic copies that we have will be destroyed or permanently deleted.

Instructions on how to complete this form start on page 5.

1. TBS 330-323E can be found here: https://www.canada.ca/en/treasury_board_secretariat/services/pay/submit-impacts-income-taxes-government-benefits-credits.html

2. Web page for Pay Centre processing times: http://www.tpsgc.pwgsc.gc.ca/remuneration_compensation/services-pay-pay-services/pay-centre-pay/traitement-pay-process-pay-eng.html

1. Employee information		
Personal Record Identifier (PRI)	Surname	Given name(s)

2. Personal and financial information (this information is required in order to calculate your government benefits and credits)	
Residency status <input type="radio"/> I live in Canada <input type="radio"/> I live outside of Canada (factual resident) (see instructions) <input type="radio"/> I live outside of Canada (deemed resident) (see instructions)	Marital status <input type="radio"/> Divorced <input type="radio"/> Living common law <input type="radio"/> Married <input type="radio"/> Separated <input type="radio"/> Single <input type="radio"/> Widowed
Your net income: (Line 236 on your Notice of Assessment) (see instructions)	Your spouse's net income: (Line 236 on their Notice of Assessment) (see instructions)
Universal Child Care Benefit (UCCB) and Registered Disability Savings Plan (RDSP) income: (Income on line 117 and line 125 of your federal tax return, if applicable) (see instructions)	Universal Child Care Benefit (UCCB) and Registered Disability Savings Plan (RDSP) repayment: (Repayment on line 213 and line 232 of your federal tax return, if applicable) (see instructions)

3. Child information (complete a line for each of your children; attach additional pages if necessary)		
Date of birth	Is this child a qualified disabled dependent?	Do you share custody of this child?
	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

4.	<p>Specific information regarding your province or territory</p> <p>Please complete the following boxes based on your province or territory of residence as of December 31st of the corresponding taxation year.</p> <p>Note: If you are not a resident of any of the provinces or territories mentioned below, please leave this section blank.</p>
-----------	---

4a) Alberta, the Northwest Territories, Nunavut or New Brunswick	
Your working income (see instructions):	Your spouse's working income (see instructions):

4b) Newfoundland and Labrador	
Are you 65 or older by December 31st of the taxation year? <input type="radio"/> Yes <input type="radio"/> No	Do you qualify for disability support? <input type="radio"/> Yes <input type="radio"/> No

4c) Ontario	
Rent paid for your principal residence:	Property taxes paid for your principal residence:
Home energy costs paid for your principal residence on a reserve in Ontario:	Amount paid for your accommodation in a public long-term care home in Ontario (see instructions):
Did you live in Northern Ontario? (see instructions) <input type="radio"/> Yes <input type="radio"/> No	Did you live in a student residence? <input type="radio"/> Yes <input type="radio"/> No
Are you 65 or older by December 31st of the taxation year? <input type="radio"/> Yes <input type="radio"/> No	

5. Attestation, certification and consent		
<p>I certify that the amounts claimed in this form have not been claimed previously by me or by another person who is also a public servant.</p> <p>I certify that the statements provided in this form are true and complete.</p> <p>By signing this form, I consent to the disclosure of my personal information to the Treasury Board of Canada Secretariat's Claims Office and Public Services and Procurement Canada.</p> <p>A suspected fraudulent request may be referred to the appropriate authorities within my department or institution, including its Departmental Security Officer and its Chief Financial Officer, for further examination in accordance with pertinent legislation.</p> <p>Please complete the following:</p>		
Date	Employee's signature	Telephone number

Privacy Notice Statement

The personal information requested in this form is collected under the authority of the Financial Administration Act and will be used for assessing your claim in accordance with the Directive on Payments.³ Refusal to provide the requested information may delay or prevent the processing of your claim. The personal information you provide may be shared with the Treasury Board of Canada Secretariat's Claims Office and with Public Services and Procurement Canada.

Your personal information will be protected, used and disclosed in accordance with the Privacy Act and as described in Personal Information Bank PSU 931 (Accounts Payable). Your information may also be used or disclosed for financial reporting and program evaluation. The information will be retained for seven years following the last administrative action and then destroyed.

Under the Act, individuals have rights to request access to and correction of their personal information. If you wish to avail yourself of these rights or require clarification about this Privacy Notice Statement, please contact your organization's Privacy Coordinator, whose contact information can be found on the Access to information and Privacy Coordinators web page.⁴ If you are not satisfied with the response to your privacy concern, you may communicate with the Office of the Privacy Commissioner by telephone at 1-800-282-1376 or by email at info@priv.gc.ca.

3. Directive on Payments: <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32504>

4. Access to information and Privacy Coordinators web page: <http://www.tbs-sct.gc.ca/ap/atip-aiprp/coord-eng.asp>

Instructions

Important

- You must black out your Social Insurance Number (SIN) in any documents that you send us. Any documents that contain your SIN will be returned to you, and any physical or electronic copies that we have will be destroyed or permanently deleted.
- You must have already completed [TBS 330-0323E](#).ⁱ

1. Employee information

Please provide the information requested.

2. Personal and financial information
--

Please provide the information requested. Use these links to read the definitions of factual and deemed residents:

- [factual resident](#)ⁱⁱ
- [deemed resident](#)ⁱⁱⁱ

To find your income information, please use the following:

- **Your net income** can be found on [line 236](#)^{iv} of your 2017 Notice of Assessment from the Canada Revenue Agency.
- **Your spouse's net income** can be found on [line 236](#)^v of their 2017 Notice of Assessment.
- **UCCB and RDSP income** is income claimed on [line 117](#)^{vi} and [line 125](#)^{vii} of your 2017 federal tax return. This amount is to be entered for all Canadian residents.
- **UCCB and RDSP repayment** is the repayment claimed on [line 213](#)^{viii} and [line 232](#)^{ix} of your 2017 federal tax return. This amount is to be entered for all Canadian residents.

3. Child information

For each of your children, please fill out the information requested. If you do not have any children, leave this section blank.

4. Specific information about your province or territory

4a) If you live in Alberta, the Northwest Territories, Nunavut or New Brunswick

Please provide the information requested.

Your working income (and/or your spouse's working income) is required for residents of Alberta, the Northwest Territories, Nunavut or New Brunswick **who have children**. For information on which amounts to include in this section, including what makes up your working income, please consult the Canada Revenue Agency's [Child and family benefits website](#).^x

4b) If you live in Newfoundland and Labrador

Please provide the information requested.

4c) If you live in Ontario

Please provide the information requested:

- A **principal residence** is a housing unit in **Ontario** that you usually occupy. For example, it can be a house, apartment, condominium, hotel or motel room, mobile home, or rooming house.
- **Home energy costs paid on a reserve in Ontario** are to be entered if you lived on a reserve in Ontario and home energy costs (for example, electricity, heat) were paid by you or for you for your principal residence on the reserve.
- A **public long-term care home** can include a nursing home or a municipal, First Nations or charitable home for the aged.
- **Areas considered to be in Northern Ontario** are the following districts:
 - Algoma
 - Cochrane
 - Kenora
 - Manitoulin
 - Nipissing
 - Parry Sound
 - Rainy River
 - Sudbury (including the City of Greater Sudbury)
 - Thunder Bay
 - Timiskaming

You must have lived in one of these areas on December 31st, 2017, in order to be eligible for the 2018 Northern Ontario Energy Credit.

5. Attestation, certification and consent

Please provide the information requested.

Endnotes

- i. TBS 330-0323E: <https://www.canada.ca/en/treasury-board-secretariat/services/pay/submit-impacts-income-taxes-government-benefits-credits.html>
- ii. Factual resident: <https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/factual-residents-temporarily-outside-canada.html>
- iii. Deemed resident: <https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/deemed-residents.html>
- iv. Line 236: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-236-net-income.html>
- v. Line 236: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-236-net-income.html>
- vi. Line 117: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/personal-income/line-117-universal-child-care-benefit-uccb.html>
- vii. Line 125: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/personal-income/line-125-registered-disability-savings-plan-rdsp-income.html>
- viii. Line 213: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-213-universal-child-care-benefit-uccb-repayment.html>
- ix. Line 232: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-232-other-deductions/line-232-income-amounts-repaid.html>
- x. Child and family benefits calculator: <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/help-page-child-family-benefits-calculator.html>