

Working Income Tax Benefit

For more information, see Line 453 in the guide. Complete this schedule, and **attach** a copy to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2011:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child.

The WITB is calculated based on the working income (calculated in Part A on page 3 [below]) **and** your adjusted family net income (calculated in Part B on page 5 [below]). You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 on page 4 [below]) is more than \$3,000. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 on page 4 [below]) must be more than \$1,150. **Also**, depending on your situation, your adjusted family net income must be less than a certain amount to entitle you to the WITB. Refer to the chart on page 12 [at the bottom of the next page] to find these amounts.

You cannot claim the WITB if in 2011:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of at least 90 days during the year.

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2011.

Step 1 – Calculating your working income and adjusted family net income

<u>Do you have an eligible dependant?</u>	381	Yes <input type="checkbox"/>	1	No <input type="checkbox"/>	2
<u>Do you have an eligible spouse?</u>	382	Yes <input type="checkbox"/>	1	No <input type="checkbox"/>	2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2011. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	<input type="text"/> <input type="text"/> 3	<input type="text"/> <input type="text"/> 3
Taxable part of scholarship income reported on line 130	383 + <input type="text"/> <input type="text"/> 4	384 + <input type="text"/> <input type="text"/> 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	+ <input type="text"/> <input type="text"/> 5	+ <input type="text"/> <input type="text"/> 5

continue on next page →

**Column 1
You**

**Column 2
Your eligible
spouse**

Tax-exempt part of
working income earned
on a reserve or an
allowance received as an
emergency volunteer

385	+			6
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386	+			6
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Add lines 3 to 6.
Enter the amount even
if the result is "0".

=			7
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387	=			7
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Add the amounts from line 7
in columns 1 and 2.

Working income

		8
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Part B – Adjusted family net income

	Column 1 You	Column 2 Your eligible spouse
Net income amount from line 236 of the return	9	9
Tax-exempt part of all income earned / received on a reserve or an allowance received as an emergency volunteer	388 + 10	389 + 10
Total of Universal Child Care Benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included in line 232 of the return)	+ 11	+ 11

**Column 1
You**

**Column 2
Your eligible
spouse**

Add lines 9, 10, and 11.

=			12
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=			12
---	--	--	----

Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)

-			13
---	--	--	----

-			13
---	--	--	----

Line 12 minus line 13 (if negative, enter "0")

=			14
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390	=			14
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Add the amounts from line 14 in columns 1 and 2.

**Adjusted family
net income**

			15
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Are you claiming the basic WITB?

391	Yes	<input type="checkbox"/>	1	No	<input type="checkbox"/>	2
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If yes, complete Step 2 on page 7 [the next page].

Are you claiming the WITB disability supplement for yourself? _____

392

Yes 1 No 2

If yes, complete Step 3 on page 9 [the next page].

Does your eligible spouse qualify for the disability amount for himself or herself? _____

394

Yes 1 No 2

If yes, he or she must complete steps 1 and 3 on a separate Schedule 6.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the individual who received the WITB advance payment for 2011 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1 _____

Base amount _____

Line 16 minus line 17 (if negative, enter "0") _____

		16
–	3,000 00	17
=		18

continue on next page →

Rate

×	25%	19
=		20

Multiply line 18 by line 19.


If you had neither an eligible spouse nor an eligible dependant, enter \$944.

If you had an eligible spouse or an eligible dependant, enter \$1,714.

		21
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Amount from line 20 or line 21,
whichever is **less**

		22



Amount from line 15 in Step 1

		23
--	--	----

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$10,711.

If you had an eligible spouse or an eligible dependant, enter \$14,791.

-		24
=		25

Line 23 minus line 24 (if negative, enter "0")

Rate

Multiply line 25 by line 26.

×	15%	26
=		

-		27
---	--	----

Line 22 minus line 27 (if negative, enter "0")
Enter the amount from line 28 on line 453 of
your return **unless you complete Step 3.**

=		28
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Step 3 – Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her supplement and enter the amount on line 453 of his or her return.

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Enter the amount from line 7 in column 1 of Step 1.

Base amount

Line 29 minus line 30 (if negative, enter "0")

Rate

Multiply line 31 by line 32.

Amount from line 33 or \$472, whichever is **less**

			29
-	1,150	00	30
=			31
×	25%		32
=			33



			34
--	--	--	----

Amount from line 15 in Step 1

			35
--	--	--	----

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$17,002.

If you had an eligible spouse or an eligible dependant, enter \$26,216.

Line 35 minus line 36 (if negative, enter "0")

-			36
=			37

Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.

Multiply line 37 by line 38.

×		38
=		

Line 34 minus line 39 (if negative, enter "0")

If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".

Add lines 40 and 41.


Enter this amount on line 453 of your return.

-		39
=		40

+		41
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=		42
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Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
<p align="center">Basic WITB</p> <p align="center">Adjusted family net income (line 15 in Step 1)</p>	less than \$17,005	less than \$26,218
<p>WITB disability supplement (you qualify for the disability amount)</p> <p align="center">Adjusted family net income (line 15 in Step 1)</p>	less than \$20,149	less than \$29,363
<p>WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount)</p> <p align="center">Adjusted family net income (line 15 in Step 1)</p>		less than \$32,510

"Privacy Act", Personal Information Bank numbers CRA PPU 005 and CRA PPU 178