

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 \$3,600 if you had an eligible spouse. In all other cases, your working income must be more than \$2,400. 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 \$1,200. **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 13 [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, complete this schedule using the instructions as if you did not have an eligible spouse.

If you are completing a final return for a deceased person who met the [above] conditions on page 1, 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

Do you have an eligible dependant? **381** Yes 1 No 2

Do you have an eligible spouse? **382** Yes 1 No 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

**Column 1
You**

**Column 2
Your eligible
spouse**

Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (**excluding** losses)

+			5
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+			5
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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 repayment (UCCB) (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
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Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)

-			13
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-			13
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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	<input type="checkbox"/>	1	No	<input type="checkbox"/>	2
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If yes, complete Step 3 on page 10 [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

		16
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Base amount: If you had an eligible spouse or you had both an eligible spouse and an eligible dependant, enter \$3,600. Otherwise, enter \$2,400.

–		17
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continue on next page 

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

=		18
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Rate: If you had an eligible dependant but did not have an eligible spouse, enter 12%. If you had both an eligible spouse and an eligible dependant, enter 8%. Otherwise, enter 20.5%

×		19
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Multiply line 18 by line 19.

=		20
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If you had neither an eligible spouse nor an eligible dependant, enter \$1,560.87. If you had an eligible spouse but did not have an eligible dependant, enter \$2,412.44. If you had an eligible dependant but did not have an eligible spouse, enter \$913.68. If you had both an eligible spouse and an eligible dependant, enter \$941.44.

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

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		22
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Amount from line 15 in Step 1

		23
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Base amount: If you had an eligible spouse or you had both an eligible spouse and an eligible dependant, enter \$16,348.94. Otherwise, enter \$10,653.19.

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

=		25
---	--	----

Rate

×	20%	26
---	-----	----

Multiply line 25 by line 26.

=		
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-		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.

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

Base amount

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

Rate: If you had an eligible spouse or you had both an eligible spouse and an eligible dependant, enter 20%. Otherwise, enter 40%.

Multiply line 31 by line 32.

		29
–	1,200 00	30
=		31
×		32
=		33

Amount from line 33 or \$488.43,
whichever is **less**

		34

Amount from line 15 in Step 1

		35
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Base amount: If you had neither an eligible spouse nor an eligible dependant, enter \$18,457.54. If you had an eligible spouse but did not have an eligible dependant, enter \$28,411.14. If you had an eligible dependant but did not have an eligible spouse, enter \$15,221.59. If you had both an eligible spouse and an eligible dependant, enter \$21,056.14.

-		36
=		37

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

Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 10%. Otherwise, enter 20%.

×		38
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Multiply line 37 by line 38.

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

-		39
=		40

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


+		41
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Add lines 40 and 41.

Enter this amount on line 453 of your return.

=		42
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"Privacy Act", Personal Information Bank numbers CRA PPU 005
and CRA PPU 178

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse but did not have an eligible dependant
<p align="center">Basic WITB Adjusted family net income (line 15 in Step 1)</p>	less than \$18,457.54	less than \$28,411.14
<p>WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)</p>	less than \$20,899.69	less than \$30,853.29
<p>WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)</p>		less than \$33,295.44

Adjusted family net income levels	You did not have an eligible spouse but you had an eligible dependant	You had both an eligible spouse and an eligible dependant
<p align="center">Basic WITB Adjusted family net income (line 15 in Step 1)</p>	<p align="center">less than \$15,221.59</p>	<p align="center">less than \$21,056.14</p>
<p>WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)</p>	<p align="center">less than \$17,663.74</p>	<p align="center">less than \$23,498.29</p>
<p>WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)</p>	<p align="center">→</p>	<p align="center">less than \$25,940.44</p>