

## **Working Income Tax Benefit (WITB) - Calculation sheet for single individuals, no children - For residents of British Columbia (2010 tax year)**

### ***Calculation of WITB***

Individual working income	1	\$	_____
Subtract base amount	2	\$	4,750
Individual working income over base amount (line 1 minus line 2. If negative, enter \$0.)	3	\$	_____
<b>WITB (line 3 X 21% (or \$1,150, whichever is less))</b>	<b>4</b>	<b>\$</b>	<b>_____</b>

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### ***Calculation of WITB reduction***

Adjusted net income *Does not include any Universal Child Care Benefit (UCCB) or Registered Disability Savings Plan (RDSP) amounts received or repaid	5	\$	_____
Subtract base amount	6	\$	11,500
Adjusted net income over base amount (line 5 minus line 6. If negative, enter \$0.)	7	\$	_____
WITB reduction (line 7 X 17%)	8	\$	_____
<b>WITB entitlement (line 4 minus line 8)</b>	<b>9</b>	<b>\$</b>	<b>_____</b>

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### ***Calculation of WITB Disability Supplement***

Individual working income (from line 1 above)	10	\$	_____
Subtract base amount	11	\$	2,295
Individual working income over base amount (line 10 minus line 11. If negative, enter \$0.)	12	\$	_____

**WITB Disability Supplement**  
**(line 12 X 21% (or \$515, whichever is less))** **13 \$** \_\_\_\_\_

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***Calculation of WITB Disability Supplement reduction***

Adjusted net income **14 \$** \_\_\_\_\_

Subtract base amount **15 \$** 18,265

Adjusted net income over base amount  
(line 14 minus line 15. If negative, enter \$0.) **16 \$** \_\_\_\_\_

WITB Disability Supplement reduction (line 16 X 17%) **17 \$** \_\_\_\_\_

**WITB Disability Supplement entitlement**  
**(line 13 minus line 17)** **18 \$** \_\_\_\_\_

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***Calculation of your total WITB entitlement***

**Total WITB entitlement (line 9 plus line 18)** **19 \$** \_\_\_\_\_

**WITB advance payment entitlement (line 19 X 50%)** **20 \$** \_\_\_\_\_