

T1-2018

## Working Income Tax Benefit

Schedule 6

The working income tax benefit (WITB) is for low-income individuals and families who have earned income from employment or business. The WITB consists of a basic amount and a disability supplement.

Complete this schedule and **attach** it to your return to claim the WITB if you meet **all** of the following conditions in 2018:

- you were a resident of Canada throughout the year
- you earned income from employment or business
- 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

You **cannot claim** the WITB in 2018 if **any** of the following apply to you:

- you were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless you had an eligible dependant at the end of the year
- 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** (defined below) or an **eligible dependant** (defined below), 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, 2018.

**Eligible spouse** – For the purpose of the WITB, an eligible spouse is a person who meets **all** the following conditions:

- was your spouse or common law partner on December 31, 2018
- was a resident of Canada throughout 2018
- was not enrolled as a full time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year
- was not confined to a prison or similar institution for a period of at least 90 days during the year
- was not exempt from income tax in Canada for a period in the year when the person was an officer or servant of another country, such as a diplomat, or a family member or employee of such a person at any time in the year

**Eligible dependant** – For the purpose of the WITB, an eligible dependant is a person who meets **all** the following conditions:

- was your or your spouse's or common law partner's child
- was under 19 years of age and lived with you on December 31, 2018
- was not eligible for the WITB for 2018

**Complete Step 1 on the next page.**

The WITB is calculated based on the following amounts:

- working income (calculated in Step 1 - Part A)
- your adjusted family net income (calculated in Step 1 - Part B)

<b>Adjusted family net income levels</b>		
	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
<b>Basic WITB</b> Adjusted family net income (line 15 in Step 1)	less than \$20,284	less than \$28,706
<b>WITB disability supplement</b> (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$23,820	less than \$32,250
<b>WITB disability supplement</b> (you had an eligible spouse and <b>both</b> of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$35,776

**Continue on the next page.**

## 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, 2018. 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	<b>3</b>	<b>3</b>
Taxable part of scholarship income reported on line 130 <b>383</b> +	<b>4</b>	<b>384</b> +
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return ( <b>excluding</b> losses and income from a communal organization)	<b>5</b>	<b>5</b>
Tax-exempt part of working income earned on a reserve (see <b>note</b> below) or an allowance received as an emergency volunteer <b>385</b> +	<b>6</b>	<b>386</b> +
Add lines 3 to 6. Enter the amount even if the result is "0".	<b>7</b>	<b>387</b> =
Add the amounts from line 7 in columns 1 and 2. Enter this amount on line 16 on the next page.	<b>Working income</b>	<b>8</b>

**Note:** This includes the tax exempt part of employment income, other employment income, business income (excluding losses), and scholarship income earned on a reserve.

You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 above) is more than \$2,760.

If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$910.

### Part B – Adjusted family net income

Net income amount from line 236 of the return	<b>9</b>	<b>9</b>
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer <b>388</b> +	<b>10</b>	<b>389</b> +
Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232 of the return)	<b>11</b>	<b>11</b>
Add lines 9, 10, and 11.	<b>12</b>	<b>12</b>
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	<b>13</b>	<b>13</b>
Line 12 minus line 13 (if negative, enter "0")	<b>14</b>	<b>390</b> =
Add the amounts from line 14 in columns 1 and 2. Enter this amount on line 23 and line 35 on the next page.	<b>Adjusted family net income</b>	<b>15</b>

If your adjusted family net income is **less** than the amount specified in the **chart on the previous page**, you need to continue completing this form to find out if you are entitled to the WITB.

If your adjusted family net income is **more** than the amount specified in the **chart on the previous page**, you are not entitled to the WITB.

Are you claiming the basic WITB? **391** Yes ☐ 1 No ☐ 2

If **yes**, complete Step 2 on the next page.

If you are eligible for the disability tax credit, do you want to claim the WITB disability supplement amount? **392** Yes ☐ 1 No ☐ 2

If **yes**, complete Step 3 on the next page.

Is your eligible spouse eligible for the disability tax credit for themselves? **394** Yes ☐ 1 No ☐ 2

If **yes**, your eligible spouse must complete steps 1 and 3 on a separate Schedule 6.

**Continue on the next page.**

## Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the person who received the WITB advance payments for 2018 is the person who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one person** can claim the basic WITB for that eligible dependant.

Working income amount from line 8 on the previous page			16
Base amount	–	2,760.00	17
Line 16 minus line 17 (if negative, enter "0")	=		18
Rate	x	19.7%	19
Multiply line 18 by line 19.	=		20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,139. If you had an eligible spouse or an eligible dependant, enter \$1,708.			21
Enter the amount from line 20 or line 21, <b>whichever is less</b> .	▶		22
Adjusted family net income amount from line 15 on the previous page			23
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,588. If you had an eligible spouse or an eligible dependant, enter \$17,165.	–		24
Line 23 minus line 24 (if negative, enter "0")	=		25
Rate	x	14.8%	26
Multiply line 25 by line 26.	=		▶ 27
Line 22 minus line 27 (if negative, enter "0")			
Enter the amount from line 28 on line 453 of your return <b>unless you complete Step 3</b> .	=		28

## Step 3 – Calculating your WITB disability supplement

If you had an eligible spouse and **one of you** is eligible for the disability tax credit, that person **should** claim both the basic WITB and the WITB disability supplement. If you had an eligible spouse and **both** of you are eligible for the disability tax credit, **only one of you** can claim the basic WITB. However, **each** of you must claim the WITB disability supplement on a separate Schedule 6.

Amount from line 7 in column 1 on the previous page.			29
Base amount	–	910.00	30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	25%	32
Multiply line 31 by line 32.	=		33
Enter the amount from line 33 or \$529, <b>whichever is less</b> .	▶		34
Adjusted family net income amount from line 15 on the previous page			35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$20,293. If you had an eligible spouse or an eligible dependant, enter \$28,723.	–		36
Line 35 minus line 36 (if negative, enter "0")	=		37
Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 7.5%. Otherwise, enter 15%.	x		38
Multiply line 37 by line 38.	=		▶ 39
Line 34 minus line 39 (if negative, enter "0")	=		40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".	+		41
Add lines 40 and 41.			
Enter this amount on line 453 of your return.	=		42

See the privacy notice on your return.