

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)

Adjusted family net income levels

	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$39,512	less than \$45,806
WITB disability supplement (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$41,694	less than \$47,988
WITB disability supplement (you had an eligible spouse and both of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$50,201

Continue on the next page.

Do you have an eligible spouse? **382** Yes ☐ 1 No ☐ 2

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

Base amount

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

Rate: If you had neither an eligible spouse nor an eligible dependant, enter 5%.

If you had an eligible spouse or an eligible dependant, enter 10%.

Multiply line 18 by line 19.

If you had neither an eligible spouse nor an eligible dependant, enter \$665.

If you had an eligible spouse or an eligible dependant, enter \$1,330.

Enter the amount from line 20 or line 21, **whichever is less**.

Adjusted family net income amount from line 15 on the previous page

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$22,887.

If you had an eligible spouse or an eligible dependant, enter \$29,181.

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

Rate: If you had neither an eligible spouse nor an eligible dependant, enter 4%.

If you had an eligible spouse or an eligible dependant, enter 8%.

Multiply line 25 by line 26.

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**.

		16	
–	6,000.00	17	
=		18	
x		19	
=		20	
		21	
		▶	22
		23	
–		24	
=		25	
x		26	
=		▶	27
		=	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.

Base amount

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

Rate

Multiply line 31 by line 32.

Enter the amount from line 33 or \$332, **whichever is less**.

Adjusted family net income amount from line 15 on the previous page

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$39,480.

If you had an eligible spouse or an eligible dependant, enter \$45,774.

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

Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 7.5%. Otherwise, enter 15%.

Multiply line 37 by line 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.

		29	
–	4,800.00	30	
=		31	
x	25%	32	
=		33	
		▶	34
		35	
–		36	
=		37	
x		38	
=		▶	39
		=	40
		+	41
		=	42

See the privacy notice on your return.