

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 a 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 but did not have an eligible dependant	You did not have an eligible spouse but you had an eligible dependant	You had both an eligible spouse and an eligible dependant
<b>Basic WITB</b> Adjusted family net income (line 15 in Step 1)		less than \$20,426.97	less than \$31,584.50	less than \$16,968.52	less than \$23,640.55
<b>WITB disability supplement</b> (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)		less than \$23,118.77	less than \$34,276.30	less than \$19,660.32	less than \$26,332.35
<b>WITB disability supplement</b> (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 \$36,968.10	not applicable	less than \$29,024.15

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 \$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 above) must be more than \$1,200.

### 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. **Adjusted family net income** **15**

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

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

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

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%.

Multiply line 18 by line 19.

If you had neither an eligible spouse nor an eligible dependant, enter \$1,675.67. If you had an eligible spouse but did not have an eligible dependant, enter \$2,614.98. If you had an eligible dependant but did not have an eligible spouse, enter \$980.88. If you had both an eligible spouse and an eligible dependant, enter \$1,020.48.

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 \$12,048.62. If you had an eligible spouse but did not have an eligible dependant, enter \$18,509.60. If you had an eligible dependant but did not have an eligible spouse, enter \$12,064.12. If you had both an eligible spouse and an eligible dependant, enter \$18,538.15.

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

Rate

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
–		17
=		18
x		19
=		20
		21
▶		22
		23
–		24
=		25
x	20%	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: 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.

Enter the amount from line 33 or \$538.36, **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 \$20,426.97. If you had an eligible spouse but did not have an eligible dependant, enter \$31,584.50. If you had an eligible dependant but did not have an eligible spouse, enter \$16,968.52. If you had both an eligible spouse and an eligible dependant, enter \$23,640.55.

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 10%. Otherwise, enter 20%.

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
–	1,200.00	30
=		31
x		32
=		33
▶		34
		35
–		36
=		37
x		38
=		▶
		39
=		40
+		41
=		42