

Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$45,142 or less	Line 1 is more than \$45,142 but not more than \$90,287	Line 1 is more than \$90,287 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2
Line 2 minus line 3 (cannot be negative)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	3
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	4
Line 4 multiplied by the percentage from line 5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	5
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	6
Line 6 plus line 7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	7
Ontario tax on taxable income	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	8

Enter the amount from line 8 on line 51 and continue at line 9.

Part B – Ontario non-refundable tax credits

	Internal use	56050	
Basic personal amount	Claim \$10,880	58040	9
Age amount (if you were born in 1956 or earlier) (use Worksheet ON428)	(maximum \$5,312)	58080 +	10
Spouse or common-law partner amount:			
Base amount			11
Your spouse's or common-law partner's net income from line 23600 of their return	<input type="text"/>		12
Line 11 minus 12 (if negative, enter "0")	(maximum \$9,238)	58120 =	13
Amount for an eligible dependant:			
Base amount			14
Your eligible dependant's net income from line 23600 of their return	<input type="text"/>		15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,238)	58160 =	16
Ontario caregiver amount (use Worksheet ON428)		58185 +	17
Add lines 9, 10, 13, 16, and 17.		=	18
CPP or QPP contributions:			
Amount from line 30800 of your return	58240		19
Amount from line 31000 of your return	58280 +		20
Employment insurance premiums:			
Amount from line 31200 of your return	58300 +		21
Amount from line 31217 of your return	58305 +		22
Adoption expenses	58330 +		23
Add lines 19 to 23.	=		24
Line 18 plus line 24	=		25

Part B – Ontario non-refundable tax credits (continued)

Amount from line 25 of the previous page						26
Pension income amount	(maximum \$1,504)	58360	+			27
Line 26 plus line 27			=			28
Disability amount for self (claim \$8,790 or, if you were under 18 years of age, use Worksheet ON428)		58440	+			29
Disability amount transferred from a dependant (use Worksheet ON428)		58480	+			30
Add lines 28 to 30.			=			31
Interest paid on your student loans (amount from line 31900 of your return)		58520	+			32
Your unused tuition and education amounts (attach Schedule ON(S11))		58560	+			33
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))		58640	+			34
Add lines 31 to 34.			=			35
Medical expenses:						
Read line 58689 of your Ontario Information Guide.		58689			36	
Amount from line 23600 of your return					37	
Applicable rate	x				38	
Line 37 multiplied by the percentage from line 38	=				39	
Enter whichever is less : \$2,462 or the amount on line 39.		–			40	
Line 36 minus line 40 (if negative, enter "0")		=			41	
Allowable amount of medical expenses for other dependants (use Worksheet ON428)		58729	+		42	
Line 41 plus line 42		58769	=			43
Line 35 plus line 43		58800	=			44
Ontario non-refundable tax credit rate			x			45
Line 44 multiplied by the percentage from line 45		58840	=			46
Donations and gifts:						
Amount from line 13 of your federal Schedule 9	x 5.05% =				47	
Amount from line 14 of your federal Schedule 9	x 11.16% =	+			48	
Line 47 plus line 48		58969	=			49
Line 46 plus line 49						
Enter this amount on line 54.		Ontario non-refundable tax credits	61500	=		50

Part C – Ontario tax

Ontario tax on taxable income from line 8						51
Ontario tax on split income (complete Form T1206)		61510	+			52
Line 51 plus line 52			=			53
Ontario non-refundable tax credits from line 50			–			54
Line 53 minus line 54 (if negative, enter "0")			=			55
Ontario minimum tax carryover:						
Enter the result of line 55 minus line 52					56	
Ontario dividend tax credit (use Worksheet ON428)		61520	–			57
Line 56 minus line 57 (if negative, enter "0")			=			58
Amount from line 40427 of your return	x 33.67% =				59	
Enter whichever is less : amount from line 58 or line 59.		61540	–			60
Line 55 minus line 60 (if negative, enter "0")			=			61

Part C – Ontario tax (continued)

Amount from line 61 of the previous page

62

Ontario surtax:

Amount from line 62 above

63

Ontario tax on split income from line 52

64

Line 63 minus line 64 (if negative, enter "0")

65Complete lines 66 to 68 if the amount on line 65 is **more than \$4,874**.If the amount is **less than \$4,874**, enter "0" on line 68 and continue on line 69.(Line 65 – \$4,874) × 20% (if negative, enter "0") =**66**(Line 65 – \$6,237) × 36% (if negative, enter "0") =**67**

Line 66 plus line 67

68

Line 62 plus line 68

69

Ontario dividend tax credit from line 57

70

Line 69 minus line 70 (if negative, enter "0")

71

Ontario additional tax for minimum tax purposes:

If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.

72

Line 71 plus line 72

73**Ontario tax reduction**Enter "0" on line 80 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year
- You were **not** a resident of Ontario on December 31, 2021
- There is an amount on line 72
- The amount on line 73 is "0"
- Your return is filed for you by a trustee in bankruptcy
- You are **not** claiming an Ontario tax reduction

If **none** of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction

74If you had a spouse or common-law partner on December 31, 2021, **only** the individual with the **higher net income** can claim the amounts on lines 75 and 76.

Reduction for dependent children born in 2003 or later:

Number of dependent children **60969** × \$464 =**75**

Reduction for dependants with a mental or physical impairment:

Number of dependants **60970** × \$464 =**76**

Add lines 74 to 76.

77Amount from line 77 above × 2 =**78**

Amount from line 73 above

79Line 78 minus line 79 (if negative, enter "0") **Ontario tax reduction****80**

Line 73 minus line 80 (if negative, enter "0")

81

Provincial foreign tax credit (complete Form T2036)

82

Line 81 minus line 82 (if negative, enter "0")

83

Amount from line 83 of the previous page								84
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A)						62140	—	85
Line 84 minus line 85 (if negative, enter "0")						=		86
Community food program donation tax credit for farmers:								
Enter the amount of qualifying donations that have also been claimed as a charitable donation.						62150		
						x	25%	=
						—		87
Line 86 minus line 87 (if negative, enter "0")						=		88
Ontario health premium (complete the chart below)						+		89
Line 88 plus line 89								
Enter this amount on line 42800 of your return.						Ontario tax	=	90

Ontario health premium

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable income		Ontario health premium
\$20,000 or less		\$0
more than \$20,000 but not more than \$25,000	<input type="text"/> – \$20,000 = <input type="text"/> × 6% = <input type="text"/>	
more than \$25,000 but not more than \$36,000		\$300
more than \$36,000 but not more than \$38,500	<input type="text"/> – \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>	
more than \$38,500 but not more than \$48,000		\$450
more than \$48,000 but not more than \$48,600	<input type="text"/> – \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>	
more than \$48,600 but not more than \$72,000		\$600
more than \$72,000 but not more than \$72,600	<input type="text"/> – \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>	
more than \$72,600 but not more than \$200,000		\$750
more than \$200,000 but not more than \$200,600	<input type="text"/> – \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>	
more than \$200,600		\$900
Enter the result on line 89 above.		

See the privacy notice on your return.