

Complete this schedule and **attach** a copy of it to your return to claim the working income tax benefit (WITB) if:

- you were single with no eligible dependants (see the guide at line 453 for the definition) and your adjusted family net income (Step 1, Part B) is **less than** \$14,500; or
- you had an eligible spouse or an eligible dependant (see the guide at line 453 for the definitions) and your adjusted family net income (Step 1, Part B) is **less than** \$24,500.

Note: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you were single.

You must also meet all of the following conditions in 2007:

- 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 had an eligible spouse, or you had an eligible dependant.

You cannot claim the WITB if in 2007:

- you were enrolled as a full-time student at a designated educational institution for 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 90 days or more during the year.

Note: 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, 2007.

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, 2007. Otherwise, complete column 1 only.

Employment income and Other Employment income reported on line 101 and line 104 of the return		3			3
Taxable part of scholarship income reported at line 130	383 +	4		384 +	4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	+	5		+	5
Non-taxable part of working income earned on a reserve or an allowance received as an emergency volunteer	385 +	6		386 +	6
Add lines 3 to 6.	=	7		387 =	7

Column 1
You

Column 2
Your eligible spouse

Add the amounts from line 7 in columns 1 and 2. **Working income** _____ **8**

Part B – Adjusted family net income

Enter the net income amount from line 236 of the return.		9			9
Enter non-taxable part of the income earned on a reserve or an allowance received as an emergency volunteer.	388 +	10		389 +	10
Universal Child Care Benefit repayment: Enter the amount from line 213 of the return.	+	11		+	11
Add lines 9, 10, and 11.	=	12		=	12
Universal Child Care Benefit: Enter the amount from line 117 of the return.	-	13		-	13
Line 12 minus line 13 (if negative, enter "0")	=	14		390 =	14

Add the amounts from line 14 in columns 1 and 2. **Adjusted family net income** _____ **15**

Are you claiming the basic WITB? **391** Yes 1 No 2 If yes, complete Step 2 on the back.

Are you claiming the WITB disability supplement for yourself? **392** Yes 1 No 2 If yes, complete Step 3 on the back.

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes 1 No 2 If yes, he or she must complete Step 1 and Step 3 on a separate Schedule 6.

Step 2 – Calculating your basic WITB

If you have an eligible spouse, only one of you can claim the basic WITB. If you have an eligible dependant, you and another person **cannot** both claim the basic WITB for that same eligible dependant.

Enter the amount from line 8 in Step 1.			16
Base amount	-	3,000 00	17
Line 16 minus line 17 (if negative, enter "0")	=		18
Rate	x	20%	19
Multiply line 18 by line 19.	=		20
If you were single and did not have an eligible dependant, enter \$500.			21
If you had an eligible spouse or an eligible dependant, enter \$1,000.			21
Enter the amount from line 20 or line 21, whichever is less .			▶ 22
Enter the amount from line 15 in Step 1.			23
Base amount:			
If you were single and did not have any eligible dependants, enter \$9,500.			24
If you had an eligible spouse or an eligible dependant, enter \$14,500.	-		24
Line 23 minus line 24, (if negative, enter "0")	=		25
Rate	x	15%	26
Multiply line 25 by line 26.	=		▶ 27
Line 22 minus line 27 (if negative, enter "0")	=		28

Enter the amount from line 28 on line 453 of your return, unless you complete Step 3.

Step 3 – Calculating your WITB disability supplement

If you were single with no eligible dependants, you qualify for the disability amount and the amount on line 15 in Step 1 is **less than** \$14,500, complete Step 3 to calculate your WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

If you qualify for the disability amount, you had an eligible spouse or an eligible dependant, and the amount on line 15 in Step 1 is **less than** \$22,834, complete Step 3 to calculate your WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

If you had an eligible spouse, **both** of you qualify for the disability amount, and the amount on line 15 in Step 1 is **less than** \$24,500, complete Step 3 to calculate your WITB disability supplement. Your eligible spouse must complete Step 1 and Step 3 on a separate Schedule 6 to calculate his or her WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

Enter the amount from line 7 in column 1 of Step 1.			29
Base amount	-	1,750 00	30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	20%	32
Multiply line 31 by line 32.	=		33
Enter the amount from line 33 or \$250, whichever is less .			▶ 34
Enter the amount from line 15 in Step 1.			35
Base amount:			
If you were single and did not have an eligible dependant, enter \$12,833.			36
If you had an eligible spouse or an eligible dependant, enter \$21,167.	-		36
Line 35 minus line 36 (if negative, enter "0")	=		37
Rate (see note below)	x		38
Multiply line 37 by line 38.	=		▶ 39
Line 34 minus line 39 (if negative, enter "0")	=		40
If you did not complete Step 2, enter the amount from line 40 on line 453 of your return.			
If you completed Step 2, enter on this line the amount from line 28.			+ 41
Add lines 40 and 41.	=		42

Enter the amount from line 42 on line 453 of your return.

Note: If you had an eligible spouse and he or she also qualifies for the disability amount, the rate at line 38 is 7.5%. In all other situations, the rate is 15%.