

See line 453 in the guide for more information. Complete this schedule and **attach** a copy of it to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2008:

- 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.

In addition, your working income must be greater than \$3,000 to claim the basic WITB (Step 2) and greater than \$1,750 to claim the WITB disability supplement (Step 3). Please refer to the chart at the bottom of the next page for the adjusted family net income levels to claim the WITB.

You cannot claim the WITB if in 2008:

- 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.

Notes: 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 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, 2008.

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, 2008. 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	3	3
Taxable part of scholarship income reported at line 130	383 +	384 +
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	+	+
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer.	385 +	386 +
Add lines 3 to 6. Enter the amount even if the result is "0".	=	387 =

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

Part B – Adjusted family net income

Net income amount from line 236 of the return.	9	9
Tax-exempt part of the income earned on a reserve or an allowance received as an emergency volunteer.	388 +	389 +
Total of Universal Child Care Benefit repayment (line 213 of the return) and registered disability savings plan income repayment (included in line 232).	+	+
Add lines 9, 10, and 11.	=	=
Total of Universal Child Care Benefit (line 117 of the return) and registered disability savings plan income (line 125 of the return).	-	-
Line 12 minus line 13 (if negative, enter "0")	=	390 =

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 next page.

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

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 had an eligible spouse, only one of you can claim the basic WITB. However, the individual who receives the WITB advance payment is the individual who **must** claim the basic WITB for the year. If you had 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.

Base amount

		16
-	3,000 00	17
=		18
x	20%	19
=		20
		21
		22
		23
		24
		25
		26
		27
		28

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

Rate

Multiply line 18 by line 19.

If you had neither an eligible spouse nor an eligible dependant, enter \$510.

If you had an eligible spouse or an eligible dependant enter \$1,019.

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

Enter the amount from line 15 in Step 1.

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$9,681.

If you had an eligible spouse or an eligible dependant, enter \$14,776.

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.

Step 3 – Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your WITB disability supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your eligible spouse must complete steps 1 and 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.

Base amount

		29
-	1,750 00	30
=		31
x	20%	32
=		33
		34
		35
		36
		37
		38
		39
		40

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

Rate

Multiply line 31 by line 32.

Enter the amount from line 33 or \$255, whichever is **less**.

Enter the amount from line 15 in Step 1.

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$13,077.

If you had an eligible spouse or an eligible dependant, enter \$21,569.

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

Rate (see **note** below)

Multiply line 37 by line 38.

Line 34 minus line 39 (if negative, enter "0")

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.

Add lines 40 and 41.

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%.

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 \$13,081	less than \$21,569
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$14,777	less than \$23,269
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$24,969