



# Contribution to the Health Services Fund

## A Income subject to the contribution

### 1 Income

Total income (line 199 of your return) **plus** the amount included on line 276 of your return in respect of income averaging for forest producers. **If the result is \$14,915 or less, you do not have to pay a contribution.**

Employment income (line 101)	12				10	
Correction of employment income (line 105)	± 14					
Add lines 12 and 14, or subtract line 14 from line 12, as applicable.	= 16				16	
Subtract line 16 from line 10. <b>If the result is \$14,915 or less, you do not have to pay a contribution.</b>					= 18	
Amounts allocated under a profit-sharing plan (line 107, point 3)	20					
Old Age Security pension (line 114)	+ 22					
Dividends from taxable _____ Taxable amount (line 128)	23					
Canadian corporations Actual amount (total of lines 166 and 167) –	24					
Subtract line 24 from line 23.	= 25					
Support payments received (taxable amount), other than a repayment (line 142)	+ 26					
Social assistance payments and similar financial assistance (line 147)	+ 28					
Income replacement indemnities and net federal supplements (line 148)	+ 29					
Scholarships, bursaries or similar financial assistance (line 154, point 1)	+ 30					
Amount reported on line 122 as recovery of a deduction for contributions to a spousal RRSP	+ 31					
Income reported on line 154 (points 2, 5 and 12)	+ 33					
Add lines 20, 22, and 25 through 33.	= 34					
Subtract line 34 from line 18. <b>If the result is \$14,915 or less, you do not have to pay a contribution.</b> <b>If the result is more than \$14,915, complete section 2.</b>						
					<b>Income =</b>	36

### 2 Deductions

Amounts you repaid in 2019 because you received an overpayment (line 246). **Do not include** repayments of:

- the Old Age Security pension;
- social assistance payments and similar financial assistance;
- scholarships, bursaries or similar financial assistance;
- income replacement indemnities;
- Wage Earner Protection Program (WEPP) payments.

Deduction for a repayment of wage loss replacement benefits (line 207, point 12)	+ 41					
Deduction for QPP and CPP contributions and QPIP premiums (line 248)	+ 42					
Employment Insurance benefits to be repaid in your federal income tax return (line 250, point 3)	+ 43					
Deductions claimed on line 250 (points 4, 5, 6, 11, 14 and 15)	+ 44					
Deduction for retirement income transferred to your spouse on December 31 (line 245)	+ 45					
Support payments made (deductible amount) (line 225)	+ 46					
Carrying charges and interest expenses (line 231)	+ 54					
Business investment loss (line 234)	+ 56					
	+ 58					
Deduction claimed on line 293, <b>unless</b> it was for the amount on line 16, 20, 25 or 28 above	+ 60					
Deductions claimed on line 297, <b>except</b> those claimed for the amount on line 12 or 26 above. See "Special cases" at line 446 in the guide.	+ 62					
Add lines 41 through 62.	<b>Deductions =</b>	68				
Subtract line 68 from line 36. <b>If the result is \$14,915 or less, you do not have to pay a contribution.</b> <b>If the result is more than \$14,915, complete Part B.</b>						
					<b>Income subject to the contribution =</b>	70

## B Contribution to the health services fund

Enter the amount from line 70 above in the appropriate column.

	If \$51,855 or less	If more than \$51,855
76		
– 77	<b>14,915 00</b>	<b>51,855 00</b>
= 78		
×	<b>1%</b>	<b>1%</b>
= 80		
+ 81	<b>0 00</b>	<b>150 00</b>
	Maximum: \$150	Maximum: \$1,000
Add lines 80 and 81.		
Carry the result to line 446 of your return.	<b>Contribution to the health services fund =</b>	82

Enclose a copy of this schedule with your return.

