



A Income subject to the contribution

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 \$15,360 or less, you do not have to pay a contribution.**

Employment income (line 101)	12					
Correction of employment income (line 105)	± 14					
Add lines 12 and 14, or subtract line 14 from line 12, as applicable.	= 16					
Subtract line 16 from line 10. If the result is \$15,360 or less, you do not have to pay a contribution.	=	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. If the result is \$15,360 or less, you do not have to pay a contribution. If the result is more than \$15,360, complete lines 41 through 70.	=	36				
Income =						

Amounts you repaid in 2021 because you received an overpayment (line 246). **Do not include** repayments of the Old Age Security pension; scholarships, bursaries or similar financial assistance; social assistance payments or similar financial assistance; income replacement indemnities; or Wage Earner Protection Program (WEPP) payments.

Deduction for a repayment of wage loss replacement benefits (line 207, point 12)	+ 41					
Amount from line 26 of Schedule R	+ 42					
Total of lines 37 and 41 of Work Chart 445 or , if you completed form LE-35-V, total of lines 107 and 112 of that form	+ 43					
Employment Insurance benefits and Canada Recovery Benefit payments to be repaid in your federal income tax return (line 250, point 3)	+ 43.1					
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					
Deduction claimed on line 293, unless it was for the amount on line 16, 20, 25 or 28 above	+ 58					
Deductions claimed on line 297, except those claimed for the amount on line 12 or 26 above. See "Special cases" at line 446 in the guide.	+ 60					
Add lines 41 through 62.	+ 62					
Deductions =	= 68					
Subtract line 68 from line 36. If the result is \$15,360 or less, you do not have to pay a contribution. If the result is more than \$15,360, complete Part B.	=	70				
Income subject to the contribution =						

B Contribution to the health services fund

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

	76					
	- 77					
Subtract line 77 from line 76. If the result is negative , enter 0.	= 78					
Multiply line 78 by 1%.	×					
Add lines 80 and 81.	+ 80					
Carry the result to line 446 of your return. Contribution to the health services fund =	+ 81					
	= 82					

	If \$53,410 or less	If more than \$53,410
	15,360 00	53,410 00
	1%	1%
	0 00	150 00
	Maximum: \$150	Maximum: \$1,000

Enclose a copy of this schedule with your return.



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