

105 WORK CHART – Correction of employment income

Amount from *box A of your RL-22 slip*

Total of the amounts from *box P of your RL-1 slips*

Subtract line 2 from line 1. Carry the result to line 105 of your return.

If the result is **negative**, enter a minus sign (–) before the amount and subtract it instead of adding it.

Correction of employment income =

1		
2		
3		

142 WORK CHART – Support payments received (taxable amount)

Total support payments received in 2021

Non-taxable support:

- that you should have received for 1997 through 2020 but had not received by December 31, 2020

- that you should have received for 2021

Add lines 2 and 3.

Subtract line 4 from line 1. If the result is **negative**, see “Carry-forward of non-taxable support” (line 142 in the guide).

If the result is positive, carry it to line 142 of your return.

Support payments received (taxable amount) =

1		
2		
3		
4		
5		

201 WORK CHART – Deduction for workers

Eligible work income (lines 101, 107 and, if positive, 105, minus the amount from *box 211 of your RL-1 slip*.)

See line 201 in the guide.

Amounts received under a work-incentive project (see line 154, point 2, in the guide)

Net amount of research grants (see line 154, point 3(j), in the guide)

Wage Earner Protection Program (WEPP) payments (see line 154, point 12, in the guide)

Net business income (line 27 of Schedule L). If the result is **negative**, enter 0.

Add lines 1 through 5.

Amount entitling you to a deduction on line 293 for any of the sources of income listed on lines 1 through 5 above

Subtract line 7 from line 6.

Multiply line 8 by 6%.

Carry the result to line 201 of your return (**maximum: \$1,205**).

Deduction for workers =

1		
2		
3		
4		
5		
6		
7		
8		
	6%	
9		

225 WORK CHART – Support payments made (deductible amount)

Total support payments made in 2021

Non-deductible support:

- that you should have paid for 1997 through 2020 but had not paid by December 31, 2020

- that you should have paid for 2021

Add lines 2 and 3.

Subtract line 4 from line 1. If the result is **negative**, see “Carry-forward of non-deductible support” (line 225 in the guide).

If the result is positive, carry it to line 225 of your return.

Support payments made (deductible amount) =

1		
2		
3		
4		
5		

248 WORK CHART – Deduction for the QPP contribution on employment income

Complete this work chart if you entered an amount on line 98 or 98.1 of your return.

Do not complete this work chart if:

- you earned income from self-employment (complete Work Chart 445 instead); or
- you entered an amount on line 96 or line 96.1 of your return (complete form LE-35-V, *Contribution and Deduction Related to the QPP or the CPP*, instead).

QPP contribution (line 98 of your return [maximum: \$3,427.90])	×	1			
			0.084746		
Multiply line 1 by 0.084746.	=	2			
Pensionable salaries and wages (QPP) (line 98.1 of your return [maximum: \$61,600])		3			
Personal QPP exemption (see "Personal exemption" at line 248 in the guide)	–	4			
Subtract line 4 from line 3.	=	5			
	×		0.50%		
Multiply line 5 by 0.50%.	=	6			
Enter the amount from line 2 or line 6, whichever is less . Carry this amount to line 248 of your return.		7			

Deduction for the QPP contribution on employment income

297 WORK CHART – Deduction for copyright income

Copyright income (see line 297 in the guide)		2			
	–	3	30,000 00		
Subtract line 3 from line 2. If the result is negative , enter 0.	=	4			
Subtract line 5 from line 1.	=	5			
	×		0.5		
Enter the amount from line 2 or line 6, whichever is less . Carry this amount to line 297 of your return.		6			
		7			

Deduction for copyright income

395 WORK CHART – Tax credits for donations and gifts

Complete Schedule V (available on our website at revenuquebec.ca) instead of this work chart if you:

- made donations or gifts in previous years that you can carry forward to 2021;
- made donations or gifts other than those mentioned on line 1 below;
- would like to claim the additional tax credit for a large cultural donation; or
- would like to claim the tax credit for cultural patronage.

Monetary donations made in **2021** to registered charities, registered amateur athletic associations, recognized political education organizations and registered journalism organizations.

Carry this amount to line 393 of your return.

If the amount on line 1 is \$200 or less, go to line 6.

Amount from line 1 minus \$200		1			
	–	2	200 00		
Amount from line 299 of your return	=	3			
	–	4	109,755 00		
Amount from line 3 minus \$109,755 . If the result is negative , enter 0.	=	5			
Subtract line 4 from line 2. If the result is negative , enter 0.	=	6			
Enter the amount from line 1 or \$200 , whichever is less .	×	7			
Enter the amount from line 2 or line 4, whichever is less .	×	8			
Amount from line 5	×	9			
	+	10			
Add lines 7, 9 and 11.	+	11			
Carry the result to line 395 of your return.	=	12			

Tax credits for donations and gifts

Amount from line 24			24		
Non-refundable tax credits (line 399 of your return)			25		
Tax credit for tuition or examination fees transferred by a child (line 398.1 of your return)	-		26		
Subtract line 26 from line 25.	=		27		
Subtract line 27 from line 24.	=		28		
Amount from line 430 of your return			29		
Amount from line 431 of your return	-		30		
Subtract line 30 from line 29. If the result is negative , enter 0.	=		31		
Subtract line 31 from line 28.	=		32		
If the result is negative , you are not subject to alternative minimum tax.					
If the result is positive , complete form TP-776.42-V.					

445 WORK CHART – QPP contribution on income from self-employment

If you entered an amount on line 96 or line 96.1 of your return, do not complete this work chart. Instead, complete form LE-35-V, *Contribution and Deduction Related to the QPP or the CPP*.

Net business income (line 27 of Schedule L). If this amount is negative , enter 0.				1		
Pensionable earnings of a person responsible for a family-type resource or an intermediate resource (line 40 of Schedule L)	+			2		
Employment income on which you want to make an optional contribution (see line 445 in the guide)	+			3		
QPP contribution (line 98 of your return). If you did not enter an amount on line 98 of your return, enter 0 on line 15 and go to line 16.			4			
Multiply line 4 by 16.949153.	×		16.949153	5		
Exemption	+		3,500 00	6		
Add lines 5 and 6.	=			7		
Pensionable salary or wages under the QPP (line 98.1 of your return)			8			
Enter the amount from line 7 or line 8, whichever is less .	+			15		
Add lines 1 through 3 and 15 (maximum: \$61,600).	=			16		
Exemption	-		3,500 00	17		
Subtract line 17 from line 16. If the result is negative , enter 0.	=			18		
Multiply line 18 by 11.80% (maximum: \$6,855.80).	×		11.80%	19		
Amount from line 4	×			20		
Subtract line 20 from line 19. If the result is negative , enter 0.	=			21		
Carry the result to line 445 of your return.				21		
Multiply line 21 by 0.457627.	×		0.457627	22		
If you entered an amount on line 2 above, see line 248 in the guide.	=			37		
Amount from line 21			40			
Multiply line 40 by 0.084746.	×		0.084746	41		
Amount from line 4			42			
Multiply line 42 by 0.084746.	×		0.084746	43		
Amount from line 18			44			
Multiply line 44 by 0.50%.	×		0.50%	45		
Enter the amount from line 43 or line 45, whichever is less .	+			46		
Add lines 37, 41 and 46.	=			50		
Carry the result to line 248 of your return.				50		

466 WORK CHART – Financial compensation for home-support services

Read the instructions for line 466 in the guide before completing this work chart if:

- you moved in 2021;
- the number of services included in your rent decreased in 2021; **or**
- there is a date in *box F of your RL-19 slip*.

Monthly amount of the protected credit, <i>RL-19 slip, box E</i>					1		
Amount from line 89 of Schedule J	▶			÷ 12	▶	2	
Subtract line 2 from line 1. If the result is negative , enter 0.						3	
							Protected amount adjusted for 2021 =
Cost of eligible services included in your rent for January (line 10 or 31 of Schedule J , as applicable)		5					
	×			35%			
Multiply line 5 by 35%.	=	6					
Amount from line 2	-	7					
Subtract line 7 from line 6. If the result is negative , enter 0.	=	8				8	
Subtract line 8 from line 3. If the result is negative , enter 0.	=					9	
Number of months for which the cost of eligible services included in your rent is equal to the amount on line 5					×	10	
Multiply line 9 by line 10.	=					15	
Amount from line 3						20	
If, at any time in the year, the cost of eligible services included in your rent was different from the cost entered on line 5, enter the new cost.		21					
	×			35%			
Multiply line 21 by 35%.	=	22					
Amount from line 2	-	23					
Subtract line 23 from line 22. If the result is negative , enter 0.	=	24				24	
Subtract line 24 from line 20. If the result is negative , enter 0.	=					25	
Number of months for which the cost of eligible services included in your rent is equal to the amount on line 21					×	26	
Multiply line 25 by line 26.	=					27	
Amount from line 15						28	
Amount from line 27					+	29	
Add lines 28 and 29. Carry the result to line 466 of your return.						30	
							Financial compensation for home-support services =