

Tax Credits Respecting the Work Premium

Before completing this schedule, read the instructions for line 456 in the guide to make sure you meet the eligibility requirements for one or more of the following tax credits: the work premium, the adapted work premium and the supplement to the work premium.

If you would like to receive the **tax shield**, check box 5.

See the eligibility requirements at line 460 in the guide.

5

A Work income

Amount from line 101 of the return, plus the amount from line 105 if it is positive, minus the amount from **box 211 of your RL-1 slip**, if applicable

Amount from line 107 of the return

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

Total of lines **22 through 26** of Schedule L. Do not include losses.

Wage Earner Protection Program (WEPP) payments (line 154, point 12)

Add lines 10 through 15 and, if applicable, lines 30 through 35.

Amount giving entitlement to a deduction on line 293 for any of the above sources of income

Subtract line 22 from line 18 and, if applicable, subtract line 42 from line 38.

Work income =

	You		Your spouse on December 31, 2021
	10		30
+	12	+	32
+	13	+	33
+	14	+	34
+	15	+	35
=	18	=	38
-	22	-	42
	29	=	49

B Information about a designated dependent child

If applicable, enter the last name and first name of the **designated dependent child** (see the definition at line 456 in the guide).

Child's social insurance number

Last name

50

First name

51

C Family income

Amount from line 275 of your return

Amount from line 275 of your spouse's return (spouse on December 31, 2021)

Add lines 52 and 53.

Family income =

52	<input type="text"/>
+	53
	54

D Supplement to the work premium (for former recipients of social assistance)

Total number of months in **box V of your RL-5 slip**

Number of months in 2021 for which you meet the requirements for claiming the supplement to the work premium (see the guide)

Number from line 57 or line 58, whichever is **less**

Multiply line 56 by line 59.
Carry the result to line 88.

57	<input type="text"/>	56	<input type="text"/>	2 0 0 0 0 0
58	<input type="text"/>	×	59	<input type="text"/>
		=	60	<input type="text"/>

➔ Continued on the next page.

Enclose a copy of this schedule with your return.



I1P1 ZZ 73498049

E Work premium and adapted work premium

Complete column 1.

Also complete column 2 if you or, if applicable, your spouse on December 31, 2021:

- received, in 2021 or in any of the preceding five years, an allowance under the Social Solidarity Program because of a severely limited capacity for employment; or
- was entitled, in 2021, to the amount for a severe and prolonged impairment in mental or physical functions (see line 376 in the guide).

Individual with a spouse on December 31, 2021

Add lines 29 and 49.

Amount from line 64 or line 66, whichever is **less**

Subtract line 70 from line 68. If the result is **negative**, enter 0.

If you designated a dependent child on line 50, enter **25%**. Otherwise, enter **11.2%**.

If you designated a dependent child on line 50, enter **20%**. Otherwise, enter **13.2%**.

Multiply line 72 by line 74 or line 75 (as applicable).

Amount from line 54

Subtract line 80 from line 78. If the result is **negative**, enter 0.

Multiply line 82 by 10%.

Subtract line 83 from line 76. If the result is **negative**, enter 0.

Amount from line 84 in column 1 or column 2, whichever is **greater**

Amount on line 89 of your spouse's Schedule P (spouse on December 31, 2021)

Subtract line 86 from line 85. Carry the result to line 89 below.

		1 Work premium		2 Adapted work premium		
	64			64		
	66	1	7 0 0 6 0 0	66	2 3 2 3 8 0 0	
	68			68		
-	70	3	6 0 0 0 0 0	-	70	1 2 0 0 0 0
=	72			=	72	
×	74		%	×	74	%
=	76			=	76	
	78			78		
-	80	1	7 0 0 6 0 0	-	80	2 3 2 3 8 0 0
=	82			=	82	
×			10%	×		10%
=	83			=	83	
=	84			=	84	
					85	
					86	
					87	

Individual without a spouse on December 31, 2021

Amount from line 29

Amount from line 64 or line 66, whichever is **less**

Subtract line 70 from line 68. If the result is **negative**, enter 0.

If you designated a dependent child on line 50, enter **30%**. Otherwise, enter **11.2%**.

If you designated a dependent child on line 50, enter **25%**. Otherwise, enter **13.2%**.

Multiply line 72 by line 74 or line 75 (as applicable).

Amount from line 54

Subtract line 80 from line 78. If the result is **negative**, enter 0.

Multiply line 82 by 10%.

Subtract line 83 from line 76. If the result is **negative**, enter 0.

Amount from line 84 in column 1 or column 2, whichever is **greater**. Carry the result to line 89 below.

		1 Work premium		2 Adapted work premium		
	64			64		
	66	1	0 9 8 2 0 0	66	1 5 3 9 2 0 0	
	68			68		
-	70	2	4 0 0 0 0 0	-	70	1 2 0 0 0 0
=	72			=	72	
×	74		%	×	74	%
=	76			=	76	
	78			78		
-	80	1	0 9 8 2 0 0	-	80	1 5 3 9 2 0 0
=	82			=	82	
×			10%	×		10%
=	83			=	83	
=	84			=	84	
					87	

F Tax credits respecting the work premium

Amount from line 60

Amount from line 87

Add lines 88 and 89.

Carry the result to line 456 of your return.

Tax credits respecting the work premium

88	
89	
90	

Enclose a copy of this schedule with your return.



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