


Contribution to the Health Services Fund

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 \$15,765 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 \$15,765 or less, you do not have to pay a contribution.					10
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 \$15,765 or less, you do not have to pay a contribution. If the result is more than \$15,765, complete lines 41 through 70.					18
					Income = 36

Amounts you repaid in 2022 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	+ 43				
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	+ 43.1				
 Employment Insurance benefits to be repaid in your federal income tax return (line 250, point 3)	+ 44				
Deductions claimed on line 250 (points 4, 5, 6, 11, 14 and 15)	+ 45				
Deduction for retirement income transferred to your spouse on December 31 (line 245)	+ 46				
Support payments made (deductible amount) (line 225)	+ 54				
Carrying charges and interest expenses (line 231)	+ 56				
Business investment loss (line 234)	+ 58				
Deduction claimed on line 293, unless it was for the amount on line 16, 20, 25 or 28 above	+ 60				
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.	+ 62				
Add lines 41 through 62.	Deductions = 68				
Subtract line 68 from line 36. If the result is \$15,765 or less, you do not have to pay a contribution. If the result is more than \$15,765, complete Part B.					36
					Income subject to the contribution = 70

B Contribution to the health services fund

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

	If \$54,820 or less	If more than \$54,820
76		
- 77	15,765 00	54,820 00
= 78		
×	1%	1%
= 80		
+ 81	0 00	150 00
+ 82	Maximum: \$150	Maximum: \$1,000

Subtract line 77 from line 76. If the result **is negative**, enter 0.

Multiply line 78 by 1%.

Add lines 80 and 81.

Carry the result to line 446 of your return. **Contribution to the health services fund**

Enclose this schedule with your return.

