

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 2022

Non-taxable support:

- that you should have received for 1997 through 2021 but had not received by December 31, 2021

- that you should have received for 2022

Add lines 2 and 3.

Subtract line 4 from line 1. If the result is **negative**,

see “Carry-forward of non-taxable support” at 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: \$1,235**).

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 2022

Non-deductible support:

- that you should have paid for 1997 through 2021 but had not paid by December 31, 2021

- that you should have paid for 2022

Add lines 2 and 3.

Subtract line 4 from line 1. If the result is **negative**,

see “Carry-forward of non-deductible support” at 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: \$3,776.10])

1		
	×	0.121951
2	=	

Multiply line 1 by 0.121951.

Pensionable salaries and wages (QPP) (line 98.1 of your return [maximum: \$64,900])

Personal QPP exemption (see "Personal exemption" at line 248 in the guide)

Subtract line 4 from line 3.

3		
4	−	
5	=	

Multiply line 5 by 0.75%.

	×	0.75%
6	=	

Enter the amount from line 2 or line 6, whichever is less.

Carry this amount to line 248 of your return.

Deduction for the QPP contribution on employment income

7		
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297 WORK CHART – Deduction for copyright income

Copyright income (see line 297 in the guide)

2		
3	−	30,000 00
4	=	

Subtract line 3 from line 2. If the result is negative, enter 0.

Subtract line 5 from line 1.

1		15,000 00
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× 0.5

5		
6	=	

Enter the amount from line 2 or line 6, whichever is less.

Carry this amount to line 297 of your return.

Deduction for copyright income

7		
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395 WORK CHART – Tax credits for donations and gifts

Complete Schedule V instead of this work chart if you:

- made donations or gifts in previous years that you can carry forward to 2022;
- 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.

Schedule V is available at revenuquebec.ca.

Monetary donations made in 2022 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		
	−	200 00
2	=	

2		
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Amount from line 299 of your return

3		
	−	112,655 00
4	=	

Amount from line 3 minus \$112,655. If the result is negative, enter 0.

Subtract line 4 from line 2. If the result is negative, enter 0.

4		
5	=	

Enter the amount from line 1 or \$200, whichever is less.

Enter the amount from line 2 or line 4, whichever is less.

Amount from line 5

Add lines 7, 9 and 11.

Carry the result to line 395 of your return.

6			×	20%	▶	7		
8			×	25.75%	+	9		
10			×	24%	+	11		

Tax credits for donations and gifts

12	=	
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401 WORK CHART – Income tax on taxable income

Taxable income (line 299 of your return)		1		
If your taxable income on line 1 above :				
• is \$46,295 or less, enter it on line 2 of column A ;				
• is more than \$46,295 but not more than \$92,580, enter it on line 2 of column B ;				
• is more than \$92,580 but not more than \$112,655, enter it on line 2 of column C ;				
• is more than \$112,655, enter it on line 2 of column D .				
Taxable income (see the instructions above)	2			
–	3	00,000 00	46,295 00	92,580 00
Subtract line 3 from line 2.	=	4		
×	5	15%	20%	24%
Multiply line 4 by line 5.	=	6		
+	7	00,000 00	6,944 25	16,201 25
Add lines 6 and 7.				
Carry the result to line 401 of your return.				
Income tax on taxable income	=	8		

414 WORK CHART – Tax credit for contributions to authorized Québec political parties

Contributions to authorized Québec municipal political parties (maximum: \$200)	1		
Enter the amount from line 1 or \$50, whichever is less .	–	2	× 85%
Subtract line 2 from line 1.	=	3	× 75%
Add lines 10 and 11.			
Carry the result to line 414 of your return (maximum: \$155) .			
Tax credit for contributions to authorized Québec political parties	=	14	

432 WORK CHART – Alternative minimum tax

Taxable capital gains (line 139 of your return)		1	
×			60%
Multiply line 1 by 60%.	=	2	
Losses deducted with respect to a tax shelter	+	3	
Interest and carrying charges (see line 432, point 3, in the guide)	+	4	
Deduction for exploration and development expenses (line 241 of your return) and deduction for certain films (line 250 of your return)	+	5	
Exploration expenses incurred in Québec (see line 250, point 9, in the guide)	+	6	
Deduction for strategic investments (line 287 of your return minus the additional deduction for Québec resources referred to in point 4 of line 287 in the guide)	+	7	
Deduction for share- and security-issue expenses related to Québec resources (see line 297, point 13, in the guide)	+	8	
Carry-over of the adjustment of investment expenses (line 252 of your return)	+	9	
Taxable income (line 299 of your return)	+	10	
Add lines 2 through 10.	=	11	
Taxable amount of dividends (line 128 of your return)		14	
Actual amount of dividends (total of lines 166 and 167 of your return)	–	15	
Subtract line 15 from line 14.	=	16	
Amount from line 234 of your return	+	17	× 60%
Deduction for the CIP minus the cost of the securities for which you are claiming a deduction. If the result is negative , enter 0.	+	18	
Exemption	+	19	40,000 00
Add lines 16 through 19.	=	20	
Subtract line 20 from line 11. If the result is negative, you are not subject to alternative minimum tax. If the result is positive, continue your calculations.			
×			15%
Multiply line 21 by 15%.	=	24	

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			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			31	
Subtract line 31 from line 28.						
If the result is negative , you are not subject to alternative minimum tax.						
If the result is positive , complete form TP-776.42-V.	=				32	

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 16.260163.	×		16.260163			
Exemption	+	5				
Add lines 5 and 6.	=	6		3,500 00		
Pensionable salary or wages under the QPP (line 98.1 of your return)		7				
Enter the amount from line 7 or line 8, whichever is less .		8				
Add lines 1 through 3 and 15 (maximum: \$64,900).	+			15		
Exemption	-			16		
Subtract line 17 from line 16. If the result is negative , enter 0.	=			17		3,500 00
Multiply line 18 by 12.30% (maximum: \$7,552.20).	×			18		
Amount from line 4	×			19		12.30%
Subtract line 20 from line 19. If the result is negative , enter 0.	=			20		
Carry the result to line 445 of your return.						
Multiply line 21 by 0.439024.	×			21		
If you entered an amount on line 2 above, see line 248 in the guide.						
Amount from line 21	×	40				
Multiply line 40 by 0.121951.	=		0.121951			
Amount from line 4	×	41				
Multiply line 42 by 0.121951.	=		0.121951			
Amount from line 18	×	42				
Multiply line 44 by 0.75%.	=		0.75%			
Enter the amount from line 43 or line 45, whichever is less .	+	43				
Add lines 37, 41 and 46.		44				
Carry the result to line 248 of your return.	=					
		45				
	+			46		
	=					
		47				
		48				
		49				
		50				

458 WORK CHART – Reduction of the tax credit for home-support services for seniors based on family income

Complete this work chart if your family income on line 82 of Schedule J is **over \$61,725**.

If you checked "dependent" on line 4 or 5 of Schedule J, complete lines 1 through 6 below. If not, complete lines 10 through 16.

Reduction for a dependent senior

Amount from line 75 of Schedule J		1			
	×	1%			
Multiply line 1 by 1%.		=	2		
Amount from line 82 of Schedule J		3			
	–	61,725 00			
Subtract \$61,725 from line 3. If the result is negative , enter 0.		=	4		
	×	3%			
Multiply line 4 by 3%.		=	5		
Enter the amount from line 2 or line 5, whichever is less . Carry the result to line 89 of Schedule J.					
Reduction for a dependent senior					

Reduction for a non-dependent senior

Amount from line 82 of Schedule J (maximum \$100,000)		10			
	–	61,725 00			
Subtract \$61,725 from line 10.		=	11		
	×	3%			
Multiply line 11 by 3%.		=	12		
Amount from line 82 of Schedule J		13			
	–	100,000 00			
Subtract \$100,000 from line 13. If the result is negative , enter 0.		=	14		
	×	7%			
Multiply line 14 by 7%.		=	15		
Add lines 12 and 15. Carry the result to line 89 of Schedule J.					
Reduction for a non-dependent senior					

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 2022;
- the number of services included in your rent decreased in 2022; **or**
- there is a date in *box F of your RL-19 slip*.

Monthly amount of the protected credit, *RL-19 slip, box E*

Amount from line 89 of Schedule J	▶		÷ 12	▶	1		
Subtract line 2 from line 1. If the result is negative , enter 0.					2		
					3		
Cost of eligible services included in your rent for January (line 10 or 31 of Schedule J , as applicable)		5					
	×		36%				
Multiply line 5 by 36%.	=	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					
	×		36%				
Multiply line 21 by 36%.	=	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