

Worksheet SK428

Use this worksheet to calculate the amounts to enter on your Form SK428, Saskatchewan Tax and Credits.
Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$36,794 or less**, enter \$4,942 on line 58080 of your Form SK428
- **\$69,741 or more**, enter "0" on line 58080 of your Form SK428

Otherwise, complete the calculation below.

Maximum amount					1
Amount from line 23600 of your return					2
Income threshold	–				3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	x				5
Line 4 multiplied by the percentage from line 5	=				6
Line 1 minus line 6 (if negative, enter "0")	=				7

Enter the amount from line 7 on line 58080 of your Form SK428.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$9,559 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form SK428, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58200 of your Form SK428.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$9,559 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form SK428, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 of your Form SK428.

Line 58440 – Disability amount for self

Complete this calculation if you were **under 18 years of age** on December 31, 2021:

Base amount					1
Maximum amount					2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-				4
Line 3 minus line 4 (if negative, enter "0")	=			▶ -	5
Line 2 minus line 5 (if negative, enter "0")				=	▶ +
Line 1 plus line 6				(maximum \$19,118)	=

Enter the amount from line 7 on line 58440 of your Form SK428.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Base amount						1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.						
Maximum amount						2
Total child care and attendant care expenses for this dependant claimed by you or another person						3
Threshold for child and attendant care expenses	-					4
Line 3 minus line 4 (if negative, enter "0")	=			▶ -		5
Line 2 minus line 5 (if negative, enter "0")				=		▶ +
Line 1 plus line 6				(maximum \$19,118)	=	7
Enter the amount from line 35 of the dependant's Form SK428.					+	8
Line 7 plus line 8					=	9
Dependant's taxable income from line 26000 of their return					-	10
Line 9 minus line 10 (if negative, enter "0")					=	11
Enter whichever is less: amount from line 7 or line 11.						
						12
Allowable amount for this dependant						

Enter on line 58480 of your Form SK428 the total of allowable amounts claimed for **all** dependants.

Line 61520 – Saskatchewan dividend tax credit

Amount from line 12000 of your return		A					
Amount from line 12010 of your return	-	B	x	1.695%	=		1
Amount A minus amount B	=	C	x	11%	=	+	2
Line 1 plus line 2						=	3

Enter the amount from line 3 on line 61520 of your Form SK428.

Line 73 – Saskatchewan political contribution tax credit

If your total political contributions are **more than \$1,275**, enter \$650 on line 73 of your Form SK428.

If not, use the amount from line 63554 of your Form SK428 to decide which column to complete.

	Line 63554 is \$400 or less	Line 63554 is more than \$400 but not more than \$750	Line 63554 is more than \$750	
Enter your total political contributions from line 63554 of your Form SK428.	-	-	-	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
	x	x	x	3
Line 3 multiplied by the percentage from line 4	=	=	=	4
	+	+	+	5
Line 5 plus line 6	=	=	=	6
				7

Enter the amount from line 7 on line 73 of your Form SK428.