

Table of contents

	Page		Page
New for Saskatchewan for 2019	58	Line 58480 – Disability amount transferred from a dependant	62
Saskatchewan benefits for individuals and families ...	58	Line 58560 – Your unused tuition and education amounts	62
Saskatchewan low-income tax credit	58	Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later	62
File your return	58	Line 58729 – Allowable amount of medical expenses for other dependants	62
Completing your Saskatchewan form	58	Part B – Saskatchewan tax on taxable income	62
Definitions	58	Saskatchewan tax rates for 2019	62
Form SK428, Saskatchewan Tax and Credits	58	Part C – Saskatchewan tax	63
When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions	59	Line 48 – Saskatchewan farm and small business capital gains tax credit	63
Part A – Saskatchewan non-refundable tax credits.....	59	Line 50 – Saskatchewan tax on split income	63
Newcomers to Canada and emigrants.....	59	Line 58 – Saskatchewan additional tax for minimum tax purposes.....	63
Line 58120 – Spouse or common-law partner amount.....	59	Line 60 – Provincial foreign tax credit	63
Line 58160 – Amount for an eligible dependant.....	59	Lines 62 and 63 – Political contribution tax credit	63
Line 58200 – Amount for infirm dependants age 18 or older	59	Lines 65 to 67 – Labour-sponsored venture capital tax credit	64
Line 58210 – Amount for dependent children born in 2001 or later	60	Lines 69 to 71 – Saskatchewan mineral exploration tax credit	64
Line 58220 – Senior supplementary amount	60	Line 73 – Saskatchewan graduate tuition tax credit ..	64
Line 58357 – First-time homebuyers’ tax credit	60		
Line 58360 – Pension income amount	61		
Line 58400 – Caregiver amount.....	61		
Line 58440 – Disability amount (for self)	62		

New for Saskatchewan for 2019

The **dividend tax credit** rate for other than eligible dividends has changed.

Saskatchewan benefits for individuals and families

Saskatchewan low-income tax credit

This credit is a non-taxable amount paid to help Saskatchewan residents with low and modest incomes. This amount is combined with the quarterly payments of the federal GST/HST credit.

You do not need to apply for the GST/HST credit or the Saskatchewan low-income tax credit. The Canada Revenue Agency (CRA) will use the information from your return to determine if you are entitled to receive this credit.

File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 income tax and benefit return(s) by April 30, 2020. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from this program.

The Saskatchewan low-income tax credit is fully funded by the Province of Saskatchewan. For more information about this program, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-saskatchewan or call the CRA at 1-800-387-1193.

Completing your Saskatchewan form

All the information you need to complete Form SK428, Saskatchewan Tax and Credits, is in this package. Complete a copy of Form SK428 and attach it to your return.

This form and those referenced in this guide are available at canada.ca/cra-forms.

Definitions

Spouse refers to a person you are legally married to.

Common-law partner refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

End of the year means **any** of the three following dates:

- December 31, 2019
- the date you left Canada if you emigrated in 2019
- the date of death for a person who died in 2019

Form SK428, Saskatchewan Tax and Credits

Complete Form SK428 if **one** of the following applies:

- You were a resident of Saskatchewan at the end of the year.
- You were a non-resident of Canada in 2019, and **any** of the following applies:
 - You earned income from employment in Saskatchewan
 - You received income from a business with a permanent establishment **only** in Saskatchewan

When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form SK428**, if **both** of the following apply:

- You resided in Saskatchewan on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** Saskatchewan.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

Part A – Saskatchewan non-refundable tax credits

The eligibility criteria and rules for claiming most of the Saskatchewan non-refundable tax credits are the same as those for the federal non-refundable tax credits. However, the value and calculation of most Saskatchewan non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

If you reduced your claim for the amounts on lines 30000 to 30450, 31600, 31800, 32400, and 32600 of your return, you also need to reduce the corresponding provincial amounts on lines 58040 to 58200, 58400, 58440, 58480, and 58640 of your Form SK428 in the same manner. You may also have to reduce the amounts on lines 58210 and 58220.

Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$17,672**.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$17,672**.

Note

If you were a single parent on December 31, 2019, and you choose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

Line 58200 – Amount for infirm dependants age 18 or older

You can claim up to \$9,464 for each of your or your spouse's or common-law partner's dependent children or grandchildren who had an impairment in physical or mental functions and was born in 2001 or earlier.

You can also claim an amount for each person who meets **all** of the following conditions:

- They were your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece, or nephew.
- They were 18 years of age or older.
- They were dependent on you (or on you and others) because of an impairment in physical or mental functions.
- They were a resident of Canada at any time in the year.

Notes

You **cannot** claim this amount for a person who was only visiting you.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** can include someone older than you who has become completely dependent upon you for support and you have custody and control of.

You can claim an amount only if the dependant's net income from line 23600 of their return (or the amount it would be if they filed a return) is **less than \$16,179**.

If you had to make support payments for a child, you cannot claim an amount on line 58200 for that child, unless **all** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You do not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If **all** of these conditions are met, you can either claim an amount on line 58200 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58200 using Worksheet SK428. If you are claiming this amount for more than one dependant, enter the total amount on line 58200.

Note

The CRA may ask for a signed statement from a medical practitioner showing the type of impairment, when it began, how long it is expected to last, and that the person is, and will continue to be, dependent on others because of this impairment in physical or mental functions.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Line 58210 – Amount for dependent children born in 2001 or later

You can claim this amount if you lived in Saskatchewan at the end of the year and you had a dependent child for whom **all** of the following conditions apply:

- The child was less than 18 years of age at any time in 2019.
- The child lived with you at the end of the year (or on the date of death for a child who died in 2019).
- No one has received a special allowance under the Children's Special Allowances Act for the child.

You **cannot** claim this credit if anyone made a claim for the child as an eligible dependant on line 58160 or as a spouse or common-law partner on line 58120.

If you have a spouse or common-law partner, only one of you can claim this credit. When both are eligible to make this claim, the person with the **lower** taxable income must make the initial claim. The other person may claim any unused amount by completing Schedule SK(S2), Provincial Amounts Transferred From Your Spouse or Common-law Partner, and attaching it with their return.

How to claim this amount

Complete the chart "Details of dependent children born in 2001 or later" on Form SK428.

Enter the number of dependent children you have who were born in 2001 or later beside box 58209 on Form SK428.

Claim \$6,094 for **each** dependent child, and enter the total amount on line 58210.

Line 58220 – Senior supplementary amount

You can claim this amount if you were 65 years of age or older in 2019 and you lived in Saskatchewan at the end of the year. You can claim it regardless of your net income.

If you are completing a return for a person who died in 2019, you can claim this amount if the person was 65 years of age before the date of death and they lived in Saskatchewan on the date of death.

Line 58357 – First-time homebuyers' tax credit

You can claim an amount of \$10,000 for the purchase of a qualifying home if the rules are met for claiming the amount on line 31270 of your return. However, if you received a loan through the Graduate Retention Program First Home Plan, you may **not** claim the Saskatchewan first-time home buyers' amount.

A qualifying home must be registered in your and/or your spouse's or common-law partner's name with the Land Titles Registry and must be located in Saskatchewan. The first time buyer must not have previously owned another home during the calendar year in which the home was purchased, or in any of the previous four years. The buyer must occupy the home within one year of purchase.

The first-time home buyers' amount can be split between you and your spouse or common-law partner, but the combined total cannot be more than \$10,000.

When more than one individual is entitled to the amount (for example, when two people jointly buy a home), the total of all amounts claimed cannot be more than \$10,000.

Supporting documents

Do **not** send any supporting documents when you file your return. Keep them in case we ask to see them later.

Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount on line 31400 of your return or \$1,000, **whichever is less**.

Note

Only residents of Saskatchewan are eligible for this amount. If you were not a resident of Saskatchewan at the end of the year, you cannot claim this non-refundable tax credit when calculating your Saskatchewan tax even if you may have received income from a source in Saskatchewan in 2019.

Line 58400 – Caregiver amount

If, at any time in 2019, you (alone or with another person) kept a dwelling where you and one or more of your dependants lived, you may be able to claim up to \$9,464 for each dependant.

Each dependant must have been **one** of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was a resident in Canada

Note

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older when they lived with you.
- Their net income in 2019 from line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$25,628**.
- They were dependent on you because of an impairment in physical or mental functions or they are your (or your spouse's or common-law partner's) parent or grandparent born in 1954 or earlier.

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child. However, you may be able to claim an amount for that child on line 58400 (in addition to any allowable amounts on lines 58160 and 58480) if **each** of the following applies:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If all of these conditions are met, you can claim either an amount on line 58400 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58400 using Worksheet SK428. If you are claiming this amount for more than one dependant, enter the total amount on line 58400.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

If anyone (including you) can claim this amount for a dependant, no one can claim an amount on line 58200 for that dependant.

If anyone other than you claims an amount on line 58160 for a dependant, you cannot claim an amount on line 58400 for that dependant.

Line 58440 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 31600 of your return.

If you were **18 years of age or older** at the end of the year, enter \$9,464 on line 58440.

If you were **under 18 years of age** at the end of the year, complete the calculation for line 58440 using Worksheet SK428.

Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

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. Contact the Canada Revenue Agency to find out how much you can claim.

Line 58560 – Your unused tuition and education amounts

Complete Schedule SK(S11), Provincial Tuition and Education Amounts.

Carrying forward amounts

Complete the “Carryforward of unused amount” section of Schedule SK(S11) to calculate the amount you can carry forward to a future year. This amount is the tuition and education amount that you do not need to use for the current tax year.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule SK(S11), but do not send your other documents. Keep all your documents in case we ask to see them later.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They have to cover the same 12-month period ending in 2019 and must be expenses that were not claimed for 2018.

Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

Part B – Saskatchewan tax on taxable income

Enter your taxable income from line 26000 of your return on line 39 in Part B of your Form SK428.

Use the amount from line 39 to decide which column in Part B to complete.

Saskatchewan tax rates for 2019

The following tax rates are used in the calculation of your Saskatchewan tax on taxable income:

- 10.5% on the portion of your taxable income that is \$45,225 or less, **plus**
- 12.5% on the portion of your taxable income that is more than \$45,225 but not more than \$129,214, **plus**
- 14.5% on the portion of your taxable income that is more than \$129,214.

Part C – Saskatchewan tax

Line 48 – Saskatchewan farm and small business capital gains tax credit

If you reported capital gains in 2019 from the disposition of qualified farm property or qualified small business corporation shares and you were a resident of Saskatchewan at the end of the year, you may qualify for this tax credit.

How to claim this credit

Complete Form T1237, Saskatchewan Farm and Small Business Capital Gains Tax Credit.

Enter, on line 48 of your Form SK428, the tax credit calculated on your Form T1237.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1237.

Line 50 – Saskatchewan tax on split income

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of Form T1206, Tax on Split Income, to calculate the Saskatchewan tax to enter on line 42800 of your return.

For more information on tax on split income, see the Federal income tax and benefit guide.

Line 58 – Saskatchewan additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 58 of Form SK428 to determine your Saskatchewan additional tax for minimum tax purposes.

For more information about minimum tax, see the Federal income tax and benefit guide.

Line 60 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a provincial foreign tax credit.

How to claim this credit

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 60 of your Form SK428, the tax credit calculated on your Form T2036.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

Lines 62 and 63 – Political contribution tax credit

You can claim this credit if, in 2019, you contributed to a registered Saskatchewan political party or to an independent candidate in a Saskatchewan provincial election.

Only claim amounts from your official receipts for 2019. Official receipts can be issued only for contributions of at least \$25.

How to claim this credit

Enter the total of your official receipts for your Saskatchewan political contributions on line 62 of your Form SK428 and calculate the amount to enter on line 63 as follows:

- If the total of your official receipts is **more than \$1,275**, enter \$650 on line 63 of your Form SK428.
- If the total of your official receipts is **\$1,275 or less**, complete the calculation for line 63 using Worksheet SK428.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach the official receipt (signed by an official agent of the political party or independent candidate) for each contribution.

Lines 65 to 67 – Labour-sponsored venture capital tax credit

You can claim this credit only if you were a resident of Saskatchewan at the end of the year and you made an eligible investment in a labour-sponsored venture capital corporation that invests in small and medium-size businesses.

You can claim a credit for investments made in 2019 (that you did not claim a credit for on your 2018 return) or in the first 60 days of 2020.

If a registered retirement savings plan (RRSP) for a spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or annuitant may claim this credit for that share.

If you invested in a **Saskatchewan provincially-registered** labour-sponsored venture capital corporation, enter the credit shown in box “Tax Credit (Provincial)” of Slip T2C (Sask.), Saskatchewan Tax Incentives (issued by the Saskatchewan Ministry of the Economy), to a maximum of \$875, on line 65 of your Form SK428.

If you invested in a labour-sponsored venture capital corporation that is **registered federally**, enter the amount shown in box “Tax Credit (Provincial)” of Slip T2C (Sask.), Saskatchewan Tax Incentives (issued by the Saskatchewan Ministry of the Economy), to a maximum of \$875, on line 66 of Form SK428.

The maximum labour-sponsored venture capital tax credit you can claim on line 67 of Form SK428 is \$875.

If you have questions about the tax credit Slip T2C (Sask.), contact the broker you purchased the labour-sponsored venture capital shares from.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Slip T2C (Sask.).

Lines 69 to 71 – Saskatchewan mineral exploration tax credit

You can claim this credit if you purchased shares from a mining exploration corporation in 2019. The company’s eligible exploration expense must have been incurred in Saskatchewan.

The credit is 10% of the eligible expenses, and will be used to reduce your Saskatchewan tax in the year it is claimed. Any unused amounts can be carried forward for 10 years or carried back for 3 years.

How to claim this credit

Enter, on line 69 of your Form SK428, the total of the credits shown on each Slip SK-METC, Mineral Exploration Tax Credit Certificate, that you received from mining exploration corporations that incurred qualifying expenses in Saskatchewan for 2019.

If you received information slip T5013, Statement of Partnership Income, with an amount in box 198, use only the amounts shown on your SK-METC slips to make this claim.

If your 2018 notice of assessment or reassessment shows an unused mineral exploration tax credit, enter this amount on line 70 of your Form SK428.

Unused mineral exploration tax credit (lines 75 to 80)

If you do not use all of your tax credit for this year and you want to carry back the unused amount to previous years, use the chart for lines 75 to 80 on Form SK428 to calculate the available amount.

Enter, on line 78 of Form SK428, any part of this amount that you want to carry back to reduce your 2018 Saskatchewan tax. Enter on line 79 any amount you want to carry back to 2017 and on line 80 any amount you want to carry back to 2016.

Any unused amount not carried back to a previous year on line 78, 79, or 80 will be shown on your 2019 notice of assessment or reassessment.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your slips SK-METC.

Line 73 – Saskatchewan graduate tuition tax credit

You can claim this credit if you were a resident of Saskatchewan at the end of 2019 and you met **all** of the following conditions:

- You met the necessary qualifications to receive a certificate or diploma from an eligible program at an eligible educational institution.
- You applied for and obtained a Graduate Retention Program Eligibility Certificate from the Saskatchewan Ministry of Advanced Education.

You will be entitled to credits over a seven-year period based on your eligible tuition amount, beginning in the tax year shown on your Graduate Retention Program Eligibility Certificate, as long as you file a return as a resident of Saskatchewan for each year of your entitlement.

Your credits will be calculated at the following rates:

- 10% of your total eligible tuition amount will be allowable in each of the first four years
- 20% of your total eligible tuition amount will be allowable in each of the three years following the first four years

You can carry forward any unused credit for nine years after the year of graduation. Credits not used within this time period will expire.

The maximum amount you can claim in your lifetime is a total of \$20,000.

How to claim this credit

Complete Form RC360, Saskatchewan Graduate Retention Program. Attach this form to your return for the year of graduation (as stated on the eligibility certificate).

If you received a Graduate Retention Program Eligibility Certificate for any tax year from 2009 to 2019 and **did not** claim the tax credit for the year shown on the certificate, you have to send an adjustment request to the CRA. The CRA will determine your eligibility for the tax credit for each year you filed a Saskatchewan return.

If you were not a resident of Saskatchewan in the year of graduation, **do not file** a Saskatchewan return for that year. Instead, send your Graduate Retention Program Eligibility certificate to the CRA with a request to adjust your account to reflect your eligibility beginning in the year of graduation. If you are still entitled, the tax credit will be applied at the applicable rate starting in the year you move to Saskatchewan, and you still only have nine years after the year of graduation to claim this credit.

Your 2019 notice of assessment or reassessment will show the amount of Saskatchewan graduate tuition tax credit available for 2020. This amount will include any unused credit from 2019, if any.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form RC360, your 2019 Graduate Retention Program Eligibility Certificate, and the receipts that support your tuition amount, to the return filed for your year of graduation.

Note

If you graduated in 2006 or 2007 and you met the graduate tax exemption eligibility criteria, you may have received a Tuition Rebate Eligibility Certificate for 2008 to claim rebates under the graduate retention program. If you did not claim that rebate on your 2008 return, you have to send an adjustment request for your 2008 return to the CRA.