

For 2019, the Canada workers benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit, that is intended to supplement the earnings of low-income workers. As of the 2019 tax year, you may choose to include or not include tax-exempt income when you calculate the CWB. The benefit has two parts: a basic amount and a disability supplement.

Complete this schedule and attach it to your return to claim the CWB, if you met **all** of the following conditions in 2019:

- you were a resident of Canada throughout the year
- you earned income from employment or business
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child

You **cannot claim** the CWB for 2019 if **any** of the following applies to you:

- you were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless you had an eligible dependant at the end of the year
- you were confined to a prison or similar institution for a period of at least 90 days during the year
- you were exempt from income tax in Canada for a period in the year when you were an officer or servant of another country, such as a diplomat, **or** you were a family member who resided with such a person, or an employee of such a person at any time in the year

**Notes:** If you were married or living in a common-law relationship but did not have an **eligible spouse** (defined below) or an **eligible dependant** (defined below), complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the CWB for that person if the date of death was after June 30, 2019.

**Eligible spouse** – For the purpose of the CWB, an eligible spouse is a person who meets **all** the following conditions:

- was your cohabiting spouse or common-law partner on December 31, 2019
- was a resident of Canada throughout 2019
- was not enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year
- was not confined to a prison or similar institution for a period of at least 90 days during the year
- was not exempt from income tax in Canada for a period in the year when the person was an officer or servant of another country, such as a diplomat, **or** a family member who resided with such a person, or an employee of such a person at any time in the year

**Eligible dependant** – For the purpose of the CWB, an eligible dependant is a person who meets **all** the following conditions:

- was your or your spouse's or common-law partner's child
- was under 19 years of age and lived with you on December 31, 2019
- was not eligible for the CWB for 2019

### Complete Step 1.

The CWB is calculated based on the following amounts:

- working income (calculated in Step 1, Part A)
- your adjusted family net income (calculated in Step 1, Part B)

### Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **38100** Yes  1 No  2

Do you have an eligible spouse? **38101** Yes  1 No  2

Are you claiming the basic CWB? **38102** Yes  1 No  2

If **yes**, complete part A and B, then, if applicable, complete Step 2 on page 4.

If you are eligible for the disability tax credit, do you want to claim the CWB disability supplement amount? **38103** Yes  1 No  2

If **yes**, complete part A and B, then, if applicable, complete Step 3 on page 4.

Is your eligible spouse eligible for the disability tax credit for themselves? **38104** Yes  1 No  2

If **yes**, your eligible spouse must complete steps 1 and 3 on a separate Schedule 6.

Are you choosing to include tax-exempt income in calculating the CWB? (see **notes** in Part A) **38105** Yes  1 No  2

### Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2019. Otherwise, complete column 1 only.

Employment income and other employment income reported on line 10100 and line 10400 of the return

|  | Column 1<br>You |  | Column 2<br>Your eligible spouse |
|--|-----------------|--|----------------------------------|
|  |                 |  |                                  |
|  | 3               |  | 3                                |

Taxable scholarships, fellowships, bursaries, and artists' project grants reported on line 13010 of the return

|   |   |   |   |
|---|---|---|---|
| + | 4 | + | 4 |
|---|---|---|---|

Total self-employment income reported on lines 13500, 13700, 13900, 14100, and 14300 of the return (excluding losses)

|   |   |   |   |
|---|---|---|---|
| + | 5 | + | 5 |
|---|---|---|---|

Tax-exempt working income earned on a reserve reported on line 10000 of Form T90, Income Exempt Under the Indian Act (see **notes** below) or an allowance received as an emergency volunteer reported on line 10105 of the return

|   |   |   |   |
|---|---|---|---|
| + | 6 | + | 6 |
|---|---|---|---|

Add lines 3 to 6. Enter the amount even if the result is "0".

|   |   |   |   |
|---|---|---|---|
| = | 7 | = | 7 |
|---|---|---|---|

Add the amounts from line 7 in columns 1 and 2. Enter this amount on line 16 in Step 2.

|                       |  |  |          |
|-----------------------|--|--|----------|
| <b>Working income</b> |  |  | <b>8</b> |
|-----------------------|--|--|----------|

**Notes:** Including tax-exempt income is optional for the CWB. If you choose to include tax-exempt working income on line 6 in Part A, you also must include any tax-exempt income that applies on line 10 in Part B.

If you choose to include your tax-exempt income in column 1 of Part A and Part B, you also must include your eligible spouse's tax-exempt income in column 2 of Part A and Part B.

You can claim the **basic** CWB (Step 2) if the working income (amount on line 8 above) is more than \$6,000.

If you are eligible for the CWB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$4,800.

Continue on the next page.

**Part B – Adjusted family net income**

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2019. Otherwise, complete column 1 only.

|  | Column 1<br>You                   | Column 2<br>Your eligible<br>spouse |
|--|-----------------------------------|-------------------------------------|
| Net income amount from line 23600 of the return  | 9                                 | 9                                   |
| Tax-exempt part of all income earned or received on a reserve less the deductions related to that income reported on line 10026 of Form T90, Income Exempt Under the Indian Act, or an allowance received as an emergency volunteer reported on line 10105 of the return | + 10 <b>38109</b>                 | + 10                                |
| Total of universal child care benefit (UCCB) repayment (line 21300 of the return) and registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)  | + 11                              | + 11                                |
| Add lines 9, 10, and 11.   | = 12                              | = 12                                |
| Total of UCCB (line 11700 of the return) and RDSP income (line 12500 of the return)  | - 13                              | - 13                                |
| Line 12 minus line 13 (if negative, enter "0")   | = 14 <b>38110</b>                 | = 14                                |
| Add the amounts from line 14 in columns 1 and 2.<br>Enter this amount on line 23 and line 35 on the next page.   | <b>Adjusted family net income</b> | 15                                  |

If your adjusted family net income is **less** than the amount specified in the **chart below**, continue completing this form to find out if you are entitled to the CWB.

If your adjusted family net income is **more** than the amount specified in the **chart below**, you are not entitled to the CWB.

| <b>Adjusted family net income levels</b>   | You had neither an eligible spouse nor an eligible dependant | You had an eligible spouse or an eligible dependant |
|--|--|---|
| <b>Basic CWB</b><br>Adjusted family net income (line 15 in Step 1)   | less than \$47,875   | less than \$49,000                                  |
| <b>CWB disability supplement</b><br>(you are eligible for the disability tax credit)<br>Adjusted family net income (line 15 in Step 1)   | less than \$53,708   | less than \$54,833                                  |
| <b>CWB disability supplement</b><br>(you had an eligible spouse and <b>both</b> of you are eligible for the disability tax credit)<br>Adjusted family net income (line 15 in Step 1) | not applicable   | less than \$60,667                                  |

**Step 2 – Calculating your basic CWB**

If you had an eligible spouse, **only one of you** can claim the basic CWB. The person who received the CWB advance payments for 2019 is the person who **must** claim the basic CWB for the year. If you had an eligible dependant, **only one person** can claim the basic CWB for that eligible dependant. If you cannot decide who will claim the basic CWB when you have an eligible spouse or an eligible dependant, the Canada Revenue Agency will designate who will claim the basic CWB.

|  |   |    |    |
|--|---|----|----|
| Working income amount from line 8 in Step 1  |   | 16 |    |
| Base amount  | - | 17 |    |
| Line 16 minus line 17 (if negative, enter "0")   | = | 18 |    |
| Rate: If you had neither an eligible spouse nor an eligible dependant, enter 10%. If you had an eligible spouse or an eligible dependant, enter 14%.     | x | 19 |    |
| Multiply line 18 by line 19.   | = | 20 |    |
| If you had neither an eligible spouse nor an eligible dependant, enter \$1,065. If you had an eligible spouse or an eligible dependant, enter \$1,600.   |   | 21 |    |
| Enter the amount from line 20 or line 21, <b>whichever is less</b> .   | ▶ |    | 22 |
| Adjusted family net income amount from line 15 from the previous page  |   | 23 |    |
| Base amount:   |   |    |    |
| If you had neither an eligible spouse nor an eligible dependant, enter \$21,250. If you had an eligible spouse or an eligible dependant, enter \$29,000. | - | 24 |    |
| Line 23 minus line 24 (if negative, enter "0")   | = | 25 |    |
| Rate: If you had neither an eligible spouse nor an eligible dependant, enter 4%. If you had an eligible spouse or an eligible dependant, enter 8%.       | x | 26 |    |
| Multiply line 25 by line 26.   | = | ▶  | 27 |
| Line 22 minus line 27 (if negative, enter "0")   | - |    | 27 |
| Enter the amount from line 28 on line 45300 of your return <b>unless you complete Step 3</b> .   | = |    | 28 |

**Step 3 – Calculating your CWB disability supplement**

If you had an eligible spouse and **one of you** is eligible for the disability tax credit, that person **should** claim both the basic CWB and the CWB disability supplement. If you had an eligible spouse and **both** of you are eligible for the disability tax credit, **only one of you** can claim the basic CWB. However, **each** of you must claim the CWB disability supplement on a separate Schedule 6.

|  |   |    |    |
|--|---|----|----|
| Amount from line 7 in column 1 from Step 1   |   | 29 |    |
| Base amount  | - | 30 |    |
| Line 29 minus line 30 (if negative, enter "0")   | = | 31 |    |
| Rate   | x | 32 |    |
| Multiply line 31 by line 32.   | = | 33 |    |
| Enter the amount from line 33 or \$700, <b>whichever is less</b> .   | ▶ |    | 34 |
| Adjusted family net income amount from line 15 from the previous page  |   | 35 |    |
| Base amount:   |   |    |    |
| If you had neither an eligible spouse nor an eligible dependant, enter \$47,875. If you had an eligible spouse or an eligible dependant, enter \$49,000. | - | 36 |    |
| Line 35 minus line 36 (if negative, enter "0")   | = | 37 |    |
| Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 6%. Otherwise, enter 12%.                            | x | 38 |    |
| Multiply line 37 by line 38.   | = | ▶  | 39 |
| Line 34 minus line 39 (if negative, enter "0")   | - |    | 40 |
| If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".  | + |    | 41 |
| Add lines 40 and 41.   |   |    |    |
| Enter this amount on line 45300 of your return.  | = |    | 42 |