



Canada Revenue
Agency

Agence du revenu
du Canada

Teaching Taxes

Student workbook

2016



CANADA 150

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Developing tax legislation

The federal government follows these guidelines when it develops new tax legislation:

Fairness – the tax system needs to ensure the tax burden is shared fairly by all taxpayers. People with similar financial circumstances should receive the same tax treatment. Also, similar products should be subject to the same rate of sales tax.

Stability – the federal government needs a stable and dependable source of tax revenue so it can manage the country's economy.

Canadian priorities – the tax system helps meet the national/provincial/territorial and economic needs that are priorities for most Canadians.

Consultation – the federal government is committed to consulting Canadians before making final legislative proposals for tax amendments.

Tax administration

The **Department of Finance** initiates tax policy, and Parliament passes laws.

The **Canada Revenue Agency (CRA)** administers tax laws for the Government of Canada and for most of the provinces and territories. The CRA also administers various social and economic benefit and incentive programs delivered through the tax system.

The CRA collects:

- federal, provincial (except in Quebec), and territorial income taxes
- the goods and services tax/harmonized sales tax (GST/HST) (except in Quebec)
- Canada Pension Plan contributions (except in Quebec)
- employment insurance premiums

In the province of Quebec: Revenu Québec collects and administers provincial income taxes and the GST/HST. The province of Quebec administers the Quebec Pension Plan instead of participating in the Canada Pension Plan.

Self-assessment principle

Canada's income tax system is based on the principle of self-assessment, which is considered the most economical and efficient way to collect income tax.

Under this system, you assess your taxes by completing an income tax and benefit return to report your annual income, claim your deductions and credits, and calculate your taxes payable or refund.

Your responsibilities include:

- preparing your return using correct and complete information
- filing your return by the deadline
- paying your taxes when they are due
- notifying the Canada Revenue Agency of any changes to your information that could affect the accuracy or timeliness of your benefits

Goods and services tax/harmonized sales tax (GST/HST) credit

Are you eligible for the GST/HST credit?

You are eligible for the GST/HST credit if you are a **resident of Canada** for income tax purposes in the month before and at the beginning of the month in which the credit is paid, and at least **one** of the following applies:

- you are 19 years of age or older
- you have (or had) a spouse or common law partner
- you are (or were) a parent and live (or lived) with your child

If you will turn 19 before April 2018 and you file your 2016 tax return on time, you can receive your first GST/HST credit payment the month after your 19th birthday.

When is the credit paid?

The credit is generally paid on the 5th day of each quarter, in July, October, January and April. If your credit is less than \$50 per quarter, you will get a payment for the entire benefit year in July.

How do you apply?

You do not have to apply for the GST/HST credit. When you file your 2016 tax return, the Canada Revenue Agency will determine your eligibility and advise you if you are eligible to receive the credit.

For more information

For more information or to find out how much your payment could be, go to cra.gc.ca/gsthstcredit.



Statement of Remuneration Paid / État de la rémunération payée

Year / Année:

Employer's name – Nom de l'employeur

54 Employer's account number / Numéro de compte de l'employeur

Social insurance number / Numéro d'assurance sociale
12

Exempt – Exemption
CPP/QPP EI PPIP
RPC/RRQ AE RPAP
28

Province of employment / Province d'emploi
10

Employment code / Code d'emploi
29

Employment income – line 101 / Revenus d'emploi – ligne 101
14

Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437
22

Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308
16

EI insurable earnings / Gains assurables d'AE
24

Employee's QPP contributions – line 308 / Cotisations de l'employé au RRC – ligne 308
17

CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ
26

Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312
18

Union dues – line 212 / Cotisations syndicales – ligne 212
44

RPP contributions – line 207 / Cotisations à un RPA – ligne 207
20

Charitable donations – line 349 / Dons de bienfaisance – ligne 349
46

Pension adjustment – line 206 / Facteur d'équivalence – ligne 206
52

RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB
50

Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso
55

PPIP insurable earnings / Gains assurables du RPAP
56

Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale

	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
Other information (see over)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Autres renseignements (voir au verso)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Protected B when completed / Protégé B une fois rempli

T4 (14)

- Report these amounts on your tax return.**
- 14 – Employment income – Enter on line 101.
 - 16 – Employee's CPP contributions – See line 308 in your tax guide.
 - 17 – Employee's QPP contributions – See line 308 in your tax guide.
 - 18 – Employee's EI premiums – See line 312 in your tax guide.
 - 20 – RPP contributions – Includes past service contributions. See line 207 in your tax guide.
 - 22 – Income tax deducted – Enter on line 437.
 - 37 – Employee home-relocation loan deduction – Enter on line 248.
 - 39 – Security options deduction 110(1)(d) – Enter on line 249.
 - 41 – Security options deduction 110(1)(d.1) – Enter on line 249.
 - 42 – Employment commissions – Enter on line 102. This amount is already included in box 14.
 - 43 – Canadian Forces personnel & police deduction – Enter on line 244. This amount is already included in box 14.
 - 44 – Union dues – Enter on line 212.
 - 46 – Charitable donations – See line 349 in your tax guide.
 - 52 – Pension adjustment – Enter on line 206.
 - 55 – Provincial parental insurance plan (PPIP) – Residents of Quebec, see line 375 in your tax guide. Residents of provinces or territories other than Quebec, see line 312 in your tax guide.
 - 66 – Eligible retiring allowances – See line 130 in your tax guide.
 - 67 – Non-eligible retiring allowances – See line 130 in your tax guide.
 - 72 – Section 122.3 income – Employment outside Canada – See Form T626.
 - 73 – Number of days outside Canada – See Form T626.
 - 74 – Past service contributions for 1989 or earlier years while a contributor
 - 75 – Past service contributions for 1989 or earlier years while not a contributor – See line 207 in your tax guide.
 - 77 – Workers' compensation benefits repaid to the employer – Enter on line 229.
- | | |
|---------------------------------------|---------------------------|
| 78 – Fishers – Gross income | See Form T2121. |
| 79 – Fishers – Net partnership amount | Do not enter on line 101. |
| 80 – Fishers – Shareperson amount | |
- | | |
|--|---------------------------|
| 81 – Placement or employment agency workers | Gross income |
| 82 – Taxi drivers and drivers of other passenger-carrying vehicles | See Form T2125. |
| 83 – Barbers or hairdressers | Do not enter on line 101. |
- 84 – Public transit pass – See line 364 in your tax guide.
 - 85 – Employee-paid premiums for private health services plans – See line 330 in your tax guide.
 - 87 – Emergency services volunteer exempt amount – See "Emergency services volunteers" at line 101, and the information at lines 362 and 395 in your tax guide.

- Do not report these amounts on your tax return. For Canada Revenue Agency use only. (Amounts in boxes 30, 32, 34, 36, 38, 40, and 86 are already included in box 14.)**
- 30 – Board and lodging
 - 31 – Special work site
 - 32 – Travel in a prescribed zone
 - 33 – Medical travel assistance
 - 34 – Personal use of employer's automobile or motor vehicle
 - 36 – Interest-free and low-interest loans
 - 38 – Security options benefits
 - 40 – Other taxable allowances and benefits
 - 68 – Indian (exempt income) – Eligible retiring allowances
 - 69 – Indian (exempt income) – Non-eligible retiring allowances
 - 70 – Municipal officer's expense allowance
 - 71 – Indian (exempt income) – Employment
 - 86 – Security options election
 - 88 – Indian (exempt income) – Self-employment

Instructions to complete Catherine's return

Based on the information given below, complete Catherine's return. If you need help to complete any area, you can go to the Canada Revenue Agency's website at cra.gc.ca. If you do not have access to the Internet, the *General Income Tax and Benefit Guide* provides instructions on how to complete a tax return.

Step 1 – Identification and other information

Identification

Enter Catherine's name and address.

Email address

You can enter your email address to register for online mail.

Information about your residence

Enter your province or territory of residence.

Information about you

Enter Catherine's social insurance number (SIN) and date of birth, and select the language of choice.

Marital status

Indicate Catherine's marital status.

Elections Canada

In this section, you can give the Canada Revenue Agency permission to give your name, address, date of birth, and Canadian citizenship status to Elections Canada to update the National Register of Electors.

Please answer the following question

Catherine does not have foreign property.

Step 2 – Total income

Line 101 – Employment income

Enter the total of amounts shown in box 14 of Catherine's T4 slips.

Line 104 – Other employment income

Enter the amount of tips Catherine received when she worked at Mario's Pizzeria.

Line 150 – Total income

Calculate Catherine's total income.

Steps 3 and 4 – Net income and taxable income

Follow the instructions to calculate Catherine's net income and taxable income. None of the deductions in these areas apply to Catherine.

Step 5 – Federal tax and provincial or territorial tax

Complete Schedule 1 to calculate Catherine's federal tax. Complete Form 428 to calculate her provincial or territorial tax.

Step 1 of Schedule 1 – Federal non-refundable tax credits

Your non-refundable tax credits reduce your federal tax. Claim the following credits for Catherine:

Line 300 – Basic personal amount

Claim the federal basic personal amount.

Line 312 – Employment insurance premiums

Enter the total of amounts shown in box 18 of Catherine's T4 slips.

Line 375 – Provincial parental insurance plan (PPIP) premiums paid (QC only)

For students using Exercise 2: Enter the total of amounts from box 55 of Catherine's T4 slips.

Line 363 – Canada employment amount

Since Catherine has employment income, enter the amount she is entitled to.

Lines 335 to 350

Calculate the amounts for lines 335, 338, and 350 by following the line-by-line instructions.

Steps 2 and 3 of Schedule 1 – Federal tax on taxable income and Net federal tax

Follow the line-by-line instructions in Steps 2 and 3 to calculate Catherine's net federal tax. Enter the result on line 420 of Catherine's return.

Provincial or territorial Form 428

Follow the line-by-line instructions on Form 428 to calculate Catherine's provincial or territorial tax. Enter the result on line 428 of Catherine's return. You will find more information about Form 428 on the information sheet for residents of your province or territory.

Step 6 – Refund or balance owing

Line 420 – Net federal tax

Enter the net federal tax you calculated on Schedule 1.

Line 428 – Provincial or territorial tax (other than Quebec)

Enter the provincial or territorial tax you calculated on Form 428.

Line 435 – Total payable

Enter the total of lines 420 and 428.

Line 437 – Total income tax deducted

Enter the total of amounts from box 22 of Catherine's T4 slips.

Line 440 – Refundable Quebec abatement (QC only)

For students using Exercise 2: Calculate this amount.

Line 479 – Provincial or territorial credits

Provincial or territorial credits may be available for some provinces or territories. See the information sheet for your province or territory to learn about the credits available to you.

Line 482 – Total credits

Enter the total of lines 437 to 479.

Refund or balance owing

Subtract the amount on line 482 from the amount on line 435.

If the result is negative, Catherine has a **refund**.

If the result is positive, she has a **balance owing**.


Exercise 1 – High school student

- Catherine Casey was born on November 13, 1999.
- She lives at home with her parents.
- She works part-time at Best Bookstore and Mario's Pizzeria.
- Last year she earned \$300 in tips from Mario's Pizzeria (not on T4 slip).
- In February, Catherine received the attached information slips.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- **If province of residence is Quebec:** use Exercise 2 – High school student (Quebec)

Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur BEST BOOKSTORE		 Canada Revenue Agency / Agence du revenu du Canada Year / Année: 2016	T4 Statement of Remuneration Paid État de la rémunération payée
Employer's account number / Numéro de compte de l'employeur 54		Province of employment / Province d'emploi 10	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308 16
Social insurance number / Numéro d'assurance sociale 12 123 456 789		Employment code / Code d'emploi 29	Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312 18 67 68
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées): CASEY First name – Prénom: Catherine Address: 123 Main Street, City, Province X0X 0X0		Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308 17	Employee's EI insurable earnings – line 437 / Impôt sur le revenu retenu – ligne 437 22 150 00
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP 28 X		Employee's QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ 26 0 00	Union dues – line 212 / Cotisations syndicales – ligne 212 44
RPP contributions – line 207 / Cotisations à un RPA – ligne 207 20		Pension adjustment – line 206 / Facteur d'équivalence – ligne 206 52	Charitable donations – line 349 / Dons de bienfaisance – ligne 349 46
Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso 55		RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB 50	PPIP insurable earnings / Gains assurables du RPAP 56
Other information (see over) Autres renseignements (voir au verso)	Box – Case	Amount – Montant	Box – Case
Box – Case	Amount – Montant	Box – Case	Amount – Montant

T4 (13)

Employer's name – Nom de l'employeur

MARIO'S PIZZERIA



Canada Revenue Agency / Agence du revenu du Canada

Year / Année

2016

T4

Statement of Remuneration Paid / État de la rémunération payée

Employment income – line 101 / Revenus d'emploi – ligne 101

14 **2,600 00**

Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437

22 **101 00**

54 Employer's account number / Numéro de compte de l'employeur

Province of employment / Province d'emploi

10

Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308

16

EI insurable earnings / Gains assurables d'AE

24

Social insurance number / Numéro d'assurance sociale

12 **123 456 789**

Exempt – Exemption

CPP/QPP EI PPIP
28 **X**
RPC/RRQ AE RPAP

Employment code / Code d'emploi

29

Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308

17

CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ

26 **0 00**

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale

CASEY

Catherine

Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312

18 **48 88**

Union dues – line 212 / Cotisations syndicales – ligne 212

44

RPP contributions – line 207 / Cotisations à un RPA – ligne 207

20

Charitable donations – line 349 / Dons de bienfaisance – ligne 349

46

Pension adjustment – line 206 / Facteur d'équivalence – ligne 206

52

RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB

50

Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso

55

PPIP insurable earnings / Gains assurables du RPAP

56

Other information (see over)

Box – Case

Amount – Montant

Box – Case

Amount – Montant

Box – Case

Amount – Montant

Autres renseignements (voir au verso)

Box – Case

Amount – Montant

Box – Case

Amount – Montant

Box – Case

Amount – Montant

Protected B when completed / Protégé B une fois rempli

T4 (13)


Exercise 2 – High school student (Quebec)

- Catherine Casey was born on November 13, 1999.
- She lives at home with her parents.
- She works part-time at Librairie Bouquinez and Pizzeria de Mario.
- Last year she earned \$300 in tips from Pizzeria de Mario (not on T4 slip).
- In February, Catherine received the attached information slips.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*

T4 (13) Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur		 Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
LIBRAIRIE BOUQUINEZ		Year / Année	2016		
		Employment income – line 101 / Revenus d'emploi – ligne 101		Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437	
		14	3,600 00	22	150 00
54 Employer's account number / Numéro de compte de l'employeur		10 Province of employment / Province d'emploi		16 Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308	
		12 Social insurance number / Numéro d'assurance sociale		24 EI insurable earnings / Gains assurables d'AE	
123 456 789		29 Employment code / Code d'emploi		26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	
		28 Exempt – Exemption / CPP/QPP EI PPIP / RPC/RRQ AE RPAP		0 00	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées) / First name – Prénom / Initial – Initiale		18 Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312		44 Union dues – line 212 / Cotisations syndicales – ligne 212	
CASEY Catherine		54 72		46 Charitable donations – line 349 / Dons de bienfaisance – ligne 349	
123, rue Principale City, Quebec X0X 0X0		20 RPP contributions – line 207 / Cotisations à un RPA – ligne 207		50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
		52 Pension adjustment – line 206 / Facteur d'équivalence – ligne 206		3,600 00	
		55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		56 PPIP insurable earnings / Gains assurables du RPAP	
		20 12		3,600 00	
Other information (see over)		Box – Case	Amount – Montant	Box – Case	Amount – Montant
		Box – Case	Amount – Montant	Box – Case	Amount – Montant
Autres renseignements (voir au verso)		Box – Case	Amount – Montant	Box – Case	Amount – Montant
		Box – Case	Amount – Montant	Box – Case	Amount – Montant

Employer's name – Nom de l'employeur

PIZZERIA DI MARIO



Canada Revenue Agency / Agence du revenu du Canada

Year / Année

2016

T4

Statement of Remuneration Paid / État de la rémunération payée

Protected B when completed / Protégé B une fois rempli

54 Employer's account number / Numéro de compte de l'employeur

Social insurance number / Numéro d'assurance sociale

12 **123 456 789**

Exempt – Exemption
CPP/QPP EI PPIP
28 **X**
RPC/RRQ AE RPAP

Province of employment / Province d'emploi

10

Employment code / Code d'emploi

29

Employment income – line 101 / Revenus d'emploi – ligne 101

14 **2,600 00**

Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437

22 **101 00**

Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308

16

Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308

17

EI insurable earnings / Gains assurables d'AE

24

CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ

26 **0 00**

Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312

18 **39 52**

Union dues – line 212 / Cotisations syndicales – ligne 212

44

RPP contributions – line 207 / Cotisations à un RPA – ligne 207

20

Charitable donations – line 349 / Dons de bienfaisance – ligne 349

46

Pension adjustment – line 206 / Facteur d'équivalence – ligne 206

52

RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB

50

Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso

55 **14 53**

PPIP insurable earnings / Gains assurables du RPAP

56 **2,600 00**

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale

CASEY Catherine

**123, rue Principale
City, Quebec X0X 0X0**

	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
Other information (see over)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Autres renseignements (voir au verso)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>


Exercise 3 – Employed individual with spouse

- Trevor Nowen was born August 2, 1990.
- He is married to Ivana (SIN 987 654 321).
- Last year Trevor started a job as a graphic artist at GracoDesigns and earned \$28,000.
- In December, he contributed \$1,180 to a registered retirement savings plan (RRSP) at his local bank.
- Trevor has determined he has the RRSP deduction limit to claim the full amount on his tax return.
- Trevor received \$22 in interest from his savings account at the bank. He did not receive a T5 information slip.
- Ivana earned \$4,000 from consulting work but she did not have any business expenses.
- In February, Trevor received the attached information slip.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- Schedule 4, *Statement of Investment Income*
- Schedule 5, *Amounts for Spouse or Common-Law Partner and Dependants*

Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur GRACODESIGNS		 Canada Revenue Agency / Agence du revenu du Canada	T4 Statement of Remuneration Paid / État de la rémunération payée
Year / Année: 2016		Employment income – line 101 / Revenus d'emploi – ligne 101 14 28,000 00	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437 22 3,700 00
54 Employer's account number / Numéro de compte de l'employeur	Province of employment / Province d'emploi 10	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308 16 1,212 75	EI insurable earnings / Gains assurables d'AE 24
Social insurance number / Numéro d'assurance sociale 12 123 456 789	Exempt – Exemption CPP/QPP EI PPIP 28 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> RPC/RRQ AE RPAP	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308 17	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ 26 28,000 00
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale NOWEN TREVOR 123 Main Street City, Province X0X 0X0		Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312 18 526 40	Union dues – line 212 / Cotisations syndicales – ligne 212 44
		RPP contributions – line 207 / Cotisations à un RPA – ligne 207 20	Charitable donations – line 349 / Dons de bienfaisance – ligne 349 46
		Pension adjustment – line 206 / Facteur d'équivalence – ligne 206 52	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB 50
		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso 55	PPIP insurable earnings / Gains assurables du RPAP 56
Other information (see over) / Autres renseignements (voir au verso)	Box – Case / Montant – Montant	Box – Case / Montant – Montant	Box – Case / Montant – Montant

Exercise 4 – Single-parent

- Karen Partridge was born on May 15, 1982.
- She is a single mother to a young child, Annie, who was born on June 4, 2013.
- Last year Karen earned \$34,790 working for Aquantic.
- She also received \$950 in social assistance payments and \$960 in Universal Child Care Benefit payments.
- Karen paid Beacon Nursery \$5,600 for child care.
- She has partially completed the attached Form T778, *Child Care Expenses Deduction for 2016*.
- Last year she paid \$9,000 in rent.
- In February, Karen received the attached information slips.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- Schedule 5, *Amounts for Spouse or Common-Law Partner and Dependants*
- Form T778, *Child Care Expenses Deduction for 2016* (you must finish the partially completed Form T778 included)

Employer's name – Nom de l'employeur <h2 style="text-align: center; margin: 0;">AQUANTIC</h2>	 Canada Revenue Agency / Agence du revenu du Canada	Year / Année 2016	<h2 style="margin: 0;">T4</h2> <h3 style="margin: 0;">Statement of Remuneration Paid / État de la rémunération payée</h3>
54 Employer's account number / Numéro de compte de l'employeur Social insurance number / Numéro d'assurance sociale 123 456 789	Province of employment / Province d'emploi 10 <input style="width: 40px;" type="text"/>	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308 16 1,548 85	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437 22 5,250 00
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP 28 <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	Employment code / Code d'emploi 29 <input style="width: 40px;" type="text"/>	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308 17 <input style="width: 40px;" type="text"/>	EI insurable earnings / Gains assurables d'AE 24 <input style="width: 40px;" type="text"/>
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées) / First name – Prénom / Initial – Initiale PARTRIDGE KAREN 123 Main Street City, Province X0X 0X0	Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312 18 654 05	RPP contributions – line 207 / Cotisations à un RPA – ligne 207 20 782 50	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ 26 34,790 00
Pension adjustment – line 206 / Facteur d'équivalence – ligne 206 52 1,565 00	Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso 55 <input style="width: 40px;" type="text"/>	Union dues – line 212 / Cotisations syndicales – ligne 212 44 165 00	Charitable donations – line 349 / Dons de bienfaisance – ligne 349 46 <input style="width: 40px;" type="text"/>
Other information (see over) Box – Case Amount – Montant Box – Case Amount – Montant Box – Case Amount – Montant	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB 50 <input style="width: 40px;" type="text"/>	PPIP insurable earnings / Gains assurables du RPAP 56 <input style="width: 40px;" type="text"/>	PPIP insurable earnings / Gains assurables du RPAP 56 <input style="width: 40px;" type="text"/>

T4 (13) Protected B when completed / Protégé B une fois rempli



T5007

**Statement of Benefits
État des prestations**

Protected B / Protégé B
when completed / une fois rempli

Year 2016 Année	10 Workers' compensation benefits Indemnités pour accidents du travail	11 Social assistance payments or provincial or territorial supplements 950.00 Prestations d'assistance sociale ou supplément provincial ou territorial	12 Social insurance number 123 456 789 Numéro d'assurance sociale	13 Report code Code de genre de feuillet
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Recipient's name and address – Nom et adresse du bénéficiaire

Last name (print) / Nom de famille (en lettres moulées): **Partridge**
First name / Prénom: **Karen**
Initials / Initiales:

Payer's name and address / Nom et adresse du payeur

**123 Main Street
City, Province X0X 0X0**

See the privacy notice on your return.
Consultez l'avis de confidentialité dans votre déclaration.
T5007 (15)

**UNIVERSAL CHILD CARE BENEFIT STATEMENT
ÉTAT DE LA PRESTATION UNIVERSELLE POUR LA GARDE D'ENFANTS**

RC62

Year 2016 Année	Social Insurance Number 123 456 789 Numéro d'assurance sociale	10 Total benefit paid 960.00 Prestation totale versée	12 Repayment of previous-years benefits Remboursement de prestations d'années précédentes
Issued by: Human Resources and Skills Development Canada Émis par : Ressources humaines et Développement des compétences Canada PARTRIDGE Karen 123 Main Street City, Province X0X 0X0		Year / Année	Amount / Montant
		Year / Année	Amount / Montant

RC62 (10/12)





Child Care Expenses Deduction for 2016

Before you fill out this form, read the attached information sheet.

Part A – Total child care expenses

First and last name and date of birth of all your eligible children, even if you did not pay child care expenses for all of them.

Annie Partridge

Year				Month		Day	
2	0	1	3	0	6	0	4

First name of each eligible child for whom payments were made	Child care expenses paid (read note below)	Name of the child care organization or name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
Annie	5,600.00	Beacon Nursery	
	+		
	+		
	+		
	+		
Total	6795 = 5,600.00		

Note

The maximum you can claim for expenses that relate to a stay in a boarding school (other than education costs) or an overnight camp (including an overnight sports school) is:

- \$200 per week for a child included on line 1 in Part B;
- \$275 per week for a child included on line 2; and
- \$125 per week for a child included on line 3.

Enter the amount of expenses included above that were incurred in 2016 for a child who was 6 or younger at the end of the year.

6794

Part B – Basic limit for child care expenses

Number of eligible children born in 2010 or later , for whom the disability amount cannot be claimed		× \$8,000 =		1
Number of eligible children born in 2016 or earlier , for whom the disability amount can be claimed *		× \$11,000 =	6796 +	2
Number of eligible children born in 2000 to 2009 , (and born in 1999 or earlier, with a mental or physical impairment, for whom the disability amount cannot be claimed)		× \$5,000 =	+	3
Add lines 1, 2, and 3.			=	4
Enter the amount from line 6795 in Part A .				5
Enter your earned income .	34,790.00	× $\frac{2}{3}$ =		6
Enter the amount from line 4, 5, or 6, whichever is least .				7
If you are the person with the higher net income, go to Part C. Leave lines 8 and 9 blank.				
Enter the amount that the other person with the higher net income deducted on line 214 of his or her 2016 return.			-	8
Line 7 minus line 8. If you attended school in 2016 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 214 of your return.			=	9


* Attach Form T2201, *Disability Tax Credit Certificate*. If this form has already been filed for the child, attach a note to your return showing the name and social insurance number of the person who filed the form and the tax year for which it was filed.

Exercise 5 – Aboriginal person

- Ronald Lacroix was born on July 8, 1981.
- He is a registered Indian.
- Ronald works full-time for a medical clinic located on a reserve.
- His employer, Big Isle Health Clinic, has elected to participate in the CPP.
- Ronald also works part-time for an organization dedicated to developing social programs for local youth.
- The organization is located off reserve and all of Ronald's work is carried out off reserve.
- In February, Ronald received the attached information slips.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- To get tax information for Aboriginal peoples, go to cra.gc.ca/aboriginalpeoples

Employer's name – Nom de l'employeur		 Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
BIG ISLE HEALTH CLINIC		Year / Année: 2016			
54 Employer's account number / Numéro de compte de l'employeur		14 Employment income – line 101 / Revenus d'emploi – ligne 101		22 Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437	
12 Social insurance number / Numéro d'assurance sociale: 123 456 789		10 Province of employment / Province d'emploi		16 Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308: 1,543 16	
28 Exempt – Exemption / CPP/QPP EI PPIP / RPC/RRQ AE RPAP		17 Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308		24 EI insurable earnings / Gains assurables d'AE: 34,675 00	
29 Employment code / Code d'emploi		18 Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312: 651 89		26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ: 34,675 00	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées): LACROIX First name – Prénom: RONALD Address: 123 Main Street, City, Province X0X 0X0		20 RPP contributions – line 207 / Cotisations à un RPA – ligne 207		44 Union dues – line 212 / Cotisations syndicales – ligne 212	
52 Pension adjustment – line 206 / Facteur d'équivalence – ligne 206		46 Charitable donations – line 349 / Dons de bienfaisance – ligne 349		50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		56 PPIP insurable earnings / Gains assurables du RPAP			
Other information (see over) / Autres renseignements (voir au verso)		Box – Case / Case: 71		Amount – Montant: 34,675 00	

Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur

ACTION YOUTH CENTRE



Canada Revenue Agency / Agence du revenu du Canada

Year / Année

2016

T4

Statement of Remuneration Paid / État de la rémunération payée

Protected B when completed / Protégé B une fois rempli

54 Employer's account number / Numéro de compte de l'employeur

Social insurance number / Numéro d'assurance sociale

12 **123 456 789**

Exempt – Exemption
CPP/QPP EI PPIP
28 [] [] []
RPC/RRQ AE RPAP

Province of employment / Province d'emploi

10 []

Employment code / Code d'emploi

29 []

Employment income – line 101 / Revenus d'emploi – ligne 101

14 **5,500 00**

Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437

22 **107 27**

Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308

16 **99 00**

EI insurable earnings / Gains assurables d'AE

24 **5,500 00**

Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308

17 [] []

CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ

26 **5,500 00**

Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312

18 **103 40**

Union dues – line 212 / Cotisations syndicales – ligne 212

44 [] []

RPP contributions – line 207 / Cotisations à un RPA – ligne 207

20 [] []

Charitable donations – line 349 / Dons de bienfaisance – ligne 349

46 [] []

Pension adjustment – line 206 / Facteur d'équivalence – ligne 206

52 [] []

RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB

50 [] []

Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso

55 [] []

PPIP insurable earnings / Gains assurables du RPAP

56 [] []

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale

LACROIX RONALD

**123 Main Street
City, Province X0X 0X0**

	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
Other information (see over)	[]	[]	[]	[]	[]	[]
Autres renseignements (voir au verso)	[]	[]	[]	[]	[]	[]