

Working Income Tax Benefit

The working income tax benefit (WITB) is a refundable tax credit intended to provide tax relief for eligible working low-income individuals and families who are already in the workforce and to encourage other Canadians to enter the workforce.

You can claim the WITB on line 453 of your 2014 income tax and benefit return. However, eligible individuals and families may be able to apply for the 2015 advance payments.

If you have an eligible spouse, only one of you can claim the basic WITB. However, each of you must claim the WITB disability supplement on a separate Schedule 6.

For single individuals without children, the max amount paid if working is between \$6,956 and \$11,231 for 2013.

To be eligible you must:

- Be 19 years or older as of December 31st
- If under 19 you must be married or living common law or have an eligible dependent (a child).
- Resident of Canada for taxation purposes

Eligible spouse - For the purpose of the WITB, an eligible spouse is a person who meets all the following conditions. He or she:

- was your spouse or common-law partner on December 31, 2013;
- was a resident of Canada throughout 2013;
- was a resident of Canada throughout 2013;
- was not a full-time student enrolled at a designated educational institution for a total of more than 13 weeks in the year, unless he or she had an eligible dependant at the end of the year;
- was not confined to a prison or similar institution for a period of 90 days or more during the year; and
- 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 or employee of such a person at any time in the year.

Eligible dependant - For the purpose of the WITB, an eligible dependant is a person who meets all the following conditions. He or she:

- 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, 2013; and
- was not eligible for the WITB for 2013.