

A. Income subject to the contribution

1- Calculation of income

Total income (line 199 of your return). If this amount is \$12,075 or less, you are not required to pay a contribution.				10		
Employment income (line 101)	12					
Correction of employment income (line 105)	± 14					
Add lines 12 and 14, or subtract line 14 from line 12, as applicable.	= 16			▶ 16		
Subtract line 16 from line 10. If the result is \$12,075 or less, you are not required to pay a contribution.				= 18		
Amounts allocated under a profit-sharing plan (included on line 107)	20					
Old age security pension (line 114)	+ 22					
Dividends from taxable Canadian corporations (line 128) ▶ x 20%	+ 24					
Support payments received (taxable amount), other than a refund (line 142)	+ 26					
Social assistance payments and similar financial assistance (line 147)	+ 28					
Income replacement indemnities and net federal supplements (line 148)	+ 29					
Scholarships, bursaries or any similar financial assistance for which a deduction is claimed on line 295	+ 30					
Income reported on line 154 (points 2, 5 and 12)	+ 33					
Add lines 20 through 33.	= 34			▶ 34		
Subtract line 34 from line 18. If the result is \$12,075 or less, you are not required to pay a contribution. If the result is over \$12,075, complete section 2.				=	36	
						Income

2- Calculation of deductions

Overpayments that you were required to repay in 2005 (see line 250, point 1, in the guide), except overpayments respecting

- the old age security pension
- social assistance payments and similar financial assistance
- scholarships, bursaries or any similar financial assistance for which a deduction is claimed on line 295
- income replacement indemnities

	42					
Employment insurance benefits to be repaid in your federal return (line 250, point 3)	+ 44					
Deductions claimed on line 250 (points 2, 4, 5, 6 and 11)	+ 45					
Support payments made (deductible amount) (line 225)	+ 54					
Carrying charges and interest expenses (line 231)	+ 56					
Business investment loss (line 234)	+ 58					
Amount on line 293 with respect to an amount not included on line 16, 20, 24 or 28 above	+ 60					
Deductions claimed on line 297 with respect to an amount not included on line 12 or 26 above. See "Special cases" (line 354 in the guide).	+ 62					
Add lines 42 through 62.	= 68			▶ 68		
Subtract line 68 from line 36. If the result is \$12,075 or less, you are not required to pay a contribution. If the result is over \$12,075, complete Part B.				=	70	
						Income subject to the contribution

B. Contribution to the health services fund

If your income subject to the contribution (line 70 above) is

- **over \$27,075 but not over \$41,990**, enter \$150 on line 82 of column **A**;
- **over \$12,075 but not over \$27,075**, carry the amount to line 76 of column **A**;
- **over \$41,990**, carry the amount to line 76 of column **B**.

	A		B	
Amount from line 70 (see the instructions above)	76			
Subtract line 77 from line 76. If the result is negative, enter 0.	77	12,075 00	41,990 00	
	= 78			
Multiply line 78 by line 79.	79	1%	1%	
	= 80			
	+ 81	0 00	150 00	
		Maximum \$150	Maximum \$1,000	
Add lines 80 and 81. Carry the result to lines 354 and 446 of your income tax return.	= 82			
		Contribution to the health services fund		