

## A. Earned income

	You	Your spouse on December 31, 2005
Amount from line 101 of the return (plus or minus the amount from line 105)	10	30
Amount from line 107 of the return	+ 12	+ 32
Amount from line 164 of the return	+ 14	+ 34
Capital cost allowance or terminal loss deducted in calculating business income	+ 16	+ 36
Add lines 10 through 16 and, if applicable, lines 30 through 36. If the result is negative, enter 0.	= 18	= 38
Amount from line 207 of the return	20	40
Amount deducted on line 293 for employment income or business income	+ 22	+ 42
Add lines 20 through 22 and, if applicable, lines 40 and 42.	= 24	= 44
Capital cost allowance deducted on line 207 of the return	- 26	- 46
Subtract line 26 from line 24 and, if applicable, line 46 from line 44.	= 28	= 48
Subtract line 28 from line 18 and, if applicable, line 48 from line 38. If the result is negative, enter 0.	= 29	= 49
<b>Earned income</b>	29	49

You are not entitled to this credit in the following cases:

- You had a spouse on December 31, and the total of lines 29 and 49 does not exceed \$3,600.
- You did not have a spouse on December 31, and the amount on line 29 does not exceed \$2,400.

## B. Total income

Amount from line 275 of your return	52	
Amount from line 275 of your spouse's return (spouse on December 31, 2005)	+ 53	
If applicable, enter the last name and first name of the designated child. It is to your advantage to designate the child whose income is lowest. See the guide.		
54		
Child's social insurance number		
55		
Child's income (line 275 of his or her return)	56	
	- 58	6,365 00
Subtract line 58 from line 56. If the result is negative, enter 0.	= 60	
Add lines 52, 53 and 60.	+ 60	
<b>Total income</b>	= 62	

## C. Tax credit respecting the work premium

### 1 – Individual who had a spouse on December 31

You are not entitled to this credit in the following cases:

- You designated a child on line 54, and the amount on line 62 exceeds \$42,800.
- You did not designate a child on line 54, and the amount on line 62 exceeds \$22,640.

Amount from line 29 plus, if applicable, amount from line 49

64		
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66	14,800	00
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Enter the amount from line 64 or line 66, whichever is lower.

68		
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-	70	3,600	00
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=	72		
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Subtract line 70 from line 68. If the result is negative, enter 0.

If you designated a dependent child on line 54, enter **25%**. Otherwise, enter **7%**.

x	74	%	
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Multiply line 72 by line 74.

=	76		
---	----	--	--

▶	76		
---	----	--	--

Amount from line 62

78		
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-	80	14,800	00
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=	82		
---	----	--	--

Subtract line 80 from line 78. If the result is negative, enter 0.

Multiply line 82 by 10%.

x		10%	
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=	84		
---	----	--	--

▶	84		
---	----	--	--

Subtract line 84 from line 76. If the result is negative, enter 0.

=	86		
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Amount your spouse on December 31, 2005, claimed on line 456 of his or her return

-	88		
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Subtract line 88 from line 86.

Carry the result to line 456 of your return.

**Tax credit respecting the work premium** =

=	90		
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### 2 – Individual who did not have a spouse

You are not entitled to this credit in the following cases:

- You designated a child on line 54, and the amount on line 62 exceeds \$31,600.
- You did not designate a child on line 54, and the amount on line 62 exceeds \$14,810.

Amount from line 29

64		
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66	9,700	00
----	-------	----

Enter the amount from line 64 or line 66, whichever is lower.

68		
----	--	--

-	70	2,400	00
---	----	-------	----

=	72		
---	----	--	--

Subtract line 70 from line 68. If the result is negative, enter 0.

If you designated a dependent child on line 54, enter **30%**. Otherwise, enter **7%**.

x	74	%	
---	----	---	--

Multiply line 72 by line 74.

=	76		
---	----	--	--

▶	76		
---	----	--	--

Amount from line 62

78		
----	--	--

-	80	9,700	00
---	----	-------	----

=	82		
---	----	--	--

Subtract line 80 from line 78. If the result is negative, enter 0.

Multiply line 82 by 10%.

x		10%	
---	--	-----	--

=	84		
---	----	--	--

▶	84		
---	----	--	--

Subtract line 84 from line 76. If the result is negative, enter 0.

=	86		
---	----	--	--

Carry the result to line 456 of your return.

**Tax credit respecting the work premium** =

=	90		
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