



Canada Revenue
Agency

Agence du revenu
du Canada

Teaching Taxes

Student workbook

2017

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Canada's tax system

Tax legislation

The federal government uses these guidelines to develop tax legislation:

Fairness – ensures the tax burden is shared fairly. Individuals with similar financial circumstances should receive the same tax treatment. Products with similar purposes should have the same rate of sales tax.

Stability – guarantees a stable and dependable source of tax revenue to manage the country's economy.

Canadian priorities – meets the national/provincial/territorial and economic needs that are priorities for most Canadians.

Consultation – holds discussions with Canadians before making tax amendments that affect them.

Tax administration

Department of Finance: initiates tax policy

Parliament: passes laws

Canada Revenue Agency:

- administers tax laws for the Government of Canada and for most of the provinces and territories
- administers various social and economic benefit and incentive programs delivered through the tax system
- collects:
 - federal, provincial, and territorial income taxes
 - the goods and services tax/harmonized sales tax (GST/HST)
 - Canada Pension Plan contributions
 - employment insurance premiums

Revenu Québec:

- collects and administers provincial income taxes and the GST/HST
- administers the Quebec Pension Plan

Self-assessment

Canada's tax system is based on the principle of self-assessment. This means that you have to complete an income tax and benefit return each year, to:

- report your income
- claim your deductions and credits
- calculate whether you owe tax or get a refund

You must:

- fill out your tax return using correct and complete information
- send your return to the Canada Revenue Agency (CRA) by the deadline
- pay your taxes when they are due
- notify the CRA of any change to your personal information that could affect your benefits, such as a change of address or marital status

The self-assessment tax system is considered the most economical and efficient way to collect income tax.

How tax affects your income

Jack has an income of \$30,000 and Emily has an income of \$60,000. Calculate Jack and Emily's income tax in each of the following situations.

Situation one – flat tax

Flat tax calculation

	Jack	Emily
Income	\$30,000	\$60,000
Flat tax rate	15%	15%
Calculate income tax	\$	\$
Calculate income after paying tax	\$	\$

Situation two – progressive tax

Progressive tax calculation

	Jack	Emily
Income	\$30,000	\$60,000
Tax rate on the first \$20,000 of income	15%	15%
Calculate the tax on the first \$20,000 of income	\$	\$
Tax rate on income over \$20,000	25%	25%
Calculate income tax on income over \$20,000	\$	\$
Calculate total income tax	\$	\$
Calculate income after paying tax	\$	\$

Situation three – regressive tax

Regressive tax calculation

	Jack	Emily
Income	\$30,000	\$60,000
Tax rate on the first \$20,000 of income	15%	15%
Calculate the tax on the first \$20,000 of income	\$	\$
Tax rate on income over \$20,000	5%	5%
Calculate income tax on income over \$20,000	\$	\$
Calculate total income tax	\$	\$
Calculate income after paying tax	\$	\$

Are you eligible for the GST/HST credit?

You may be eligible for the goods and services tax/harmonized sales tax (GST/HST) credit when you turn 19 years old, or if you have a spouse, common-law partner or child.

When you complete your tax return, the Canada Revenue Agency will automatically determine if you are eligible for the credit, and calculate the amount you will receive.

Will you turn 19 years old before the end of April 2019?

If you will turn 19 before April 2019, and you file your 2017 tax return on time, you could get your first GST/HST credit payment the month after your 19th birthday.

How much is the credit?

The GST/HST credit is calculated based on your income. If you are a single student with no children and earn less than \$9,000 per year, you could get up to \$280 per year.

When is the credit paid?

The credit is generally paid on the 5th of 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.

For more information

For more information or to find out how much your payment could be, go to canada.ca/gst-hst-credit.



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 RRQ – 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

Use these instructions along with Exercise 1 or Exercise 1(QC) (pages 12-15), to complete Catherine's return. If you need help to complete any area, you can go to canada.ca/taxes. 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 your 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 1(QC): 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 1(QC): 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, 2000.
- She works part-time at Best Bookstore and Mario's Pizzeria.
- Last year she earned \$300 in tips from Mario's Pizzeria. They are not included on her T4 slip.
- Catherine's T4 slips are shown below.

To complete this return, you need:

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

If your province of residence is Quebec: use Exercise 1(QC) – High school student (Quebec)

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		
BEST BOOKSTORE		Year / Année	2017			
Employer's account number / Numéro de compte de l'employeur		14	Employment income – line 101 / Revenus d'emploi – ligne 101		22	
54		3,600 00		Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437		
Social insurance number / Numéro d'assurance sociale		10	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308		24	
12		123 456 789		EI insurable earnings / Gains assurables d'AE		
Exempt – Exemption		16	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308		26	
CPP/QPP EI PPIP		17	Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312		CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	
28		X		29		
RPC/RRQ AE RPAP		Employment code / Code d'emploi		26		
Employee's name and address – Nom et adresse de l'employé		18		Union dues – line 212 / Cotisations syndicales – ligne 212		
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale		67 68		44		
CASEY Catherine		20		Charitable donations – line 349 / Dons de bienfaisance – ligne 349		
123 Main Street		52		RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB		
City, Province X0X 0X0		55		50		
Other information (see over)		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		56		
Autres renseignements (voir au verso)		Box – Case		Amount – Montant		
		Box – Case		Amount – Montant		
		Box – Case		Amount – Montant		
		Box – Case		Amount – Montant		

T4 (13)

Protected B when completed / Protégé B une fois rempli

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

Employer's name – Nom de l'employeur

MARIO'S PIZZERIA



Canada Revenue Agency / Agence du revenu du Canada

Year / Année

2017

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

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

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

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

Exercise 1(QC) – High school student (Quebec)

- Catherine Casey was born on November 13, 2000.
- She works part-time at Best Bookstore and Mario's Pizzeria.
- Last year she earned \$300 in tips from Mario's Pizzeria. They are not included on her T4 slip.
- Catherine's T4 slips are shown below.

To complete this return, you need:

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

Protected B when completed / Protégé B une fois rempli

T4 (13)

Employer's name – Nom de l'employeur <div style="text-align: center; font-weight: bold; font-size: 1.2em;">BEST BOOKSTORE</div>			Canada Revenue Agency Agence du revenu du Canada	Year Année <div style="border: 1px solid black; padding: 2px; width: 60px; margin: 0 auto;">2017</div>	<h2 style="margin: 0;">T4</h2> <h3 style="margin: 0;">Statement of Remuneration Paid</h3> <h3 style="margin: 0;">État de la rémunération payée</h3>																					
54 Employer's account number / Numéro de compte de l'employeur Social insurance number Numéro d'assurance sociale <div style="border: 1px solid black; padding: 2px; width: 150px; margin: 0 auto;">123 456 789</div>		Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP 28 <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		Employment income – line 101 Revenus d'emploi – ligne 101 <div style="display: flex; justify-content: space-between; align-items: center;"> 14 <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">3,600 00</div> 22 </div>																						
10 Province of employment Province d'emploi <div style="border: 1px solid black; padding: 2px; width: 40px; margin: 0 auto;">10</div>		16 Employee's CPP contributions – line 308 Cotisations de l'employé au RPC – ligne 308 <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div>		24 EI insurable earnings Gains assurables d'AE <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div>																						
12 Social insurance number Numéro d'assurance sociale <div style="border: 1px solid black; padding: 2px; width: 150px; margin: 0 auto;">123 456 789</div>		29 Employment code Code d'emploi <div style="border: 1px solid black; padding: 2px; width: 40px; margin: 0 auto;">29</div>		26 CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">0 00</div>																						
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 <div style="border: 1px solid black; padding: 5px; margin: 0 auto;"> CASEY Catherine </div>		17 Employee's QPP contributions – line 308 Cotisations de l'employé au RRQ – ligne 308 <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div>		26 Union dues – line 212 Cotisations syndicales – ligne 212 <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div>																						
18 Employee's EI premiums – line 312 Cotisations de l'employé à l'AE – ligne 312 <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">54 72</div>		20 RPP contributions – line 207 Cotisations à un RPA – ligne 207 <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div>		46 Charitable donations – line 349 Dons de bienfaisance – ligne 349 <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div>																						
52 Pension adjustment – line 206 Facteur d'équivalence – ligne 206 <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div>		50 RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div>		56 PPIP insurable earnings Gains assurables du RPAP <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">3,600 00</div>																						
55 Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">20 12</div>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Other information (see over)</th> <th style="width: 15%;">Box – Case</th> <th style="width: 15%;">Amount – Montant</th> <th style="width: 15%;">Box – Case</th> <th style="width: 15%;">Amount – Montant</th> <th style="width: 15%;">Box – Case</th> <th style="width: 15%;">Amount – Montant</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 100px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 100px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 100px;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 100px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 100px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 100px;"></td> </tr> </tbody> </table>				Other information (see over)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant														
Other information (see over)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant																				

Employer's name – Nom de l'employeur

MARIO'S PIZZERIA



Canada Revenue Agency / Agence du revenu du Canada

Year / Année: **2017**

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

12 Social insurance number / Numéro d'assurance sociale: **123 456 789**

Exempt – Exemption: CPP/QPP, EI, PPIP, RPC/RRQ, AE, RPAP. **X** is marked under CPP/QPP.

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)						
Autres renseignements (voir au verso)						


Exercise 2 – Post-secondary student

- Sue Brown was born on August 2, 1997.
- She is a full-time journalism student at Town University.
- Sue received a scholarship and qualifies for the scholarship exemption.
- During the summer, Sue worked at Streamers.
- Sue's information slips are shown below.

To complete this return, you need:

- T1 General, Income Tax and Benefit Return
- Schedule 1, Federal Tax
- Schedule 11, Tuition, Education, and Textbook Amounts

Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur STREAMERS		 Canada Revenue Agency / Agence du revenu du Canada	T4 Statement of Remuneration Paid État de la rémunération payée
		Year / Année: 2017	
Employer's account number / Numéro de compte de l'employeur 54 <input type="text"/>		Employment income – line 101 / Revenus d'emploi – ligne 101 14 12,300 00	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437 22 1,995 00
Social insurance number / Numéro d'assurance sociale 12 123 456 789	Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP 28 <input type="text"/> <input type="text"/> <input type="text"/>	Province of employment / Province d'emploi 10 <input type="text"/>	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308 16 435 60
		Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308 17 <input type="text"/>	EI insurable earnings / Gains assurables d'AE 24 <input 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 BROWN Sue 123 Main Street City, Province X0X 0X0		Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312 18 231 24	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ 26 12,300 00
		RPP contributions – line 207 / Cotisations à un RPA – ligne 207 20 <input type="text"/>	Union dues – line 212 / Cotisations syndicales – ligne 212 44 <input type="text"/>
		Pension adjustment – line 206 / Facteur d'équivalence – ligne 206 52 <input type="text"/>	Charitable donations – line 349 / Dons de bienfaisance – ligne 349 46 <input type="text"/>
		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso 55 <input type="text"/>	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB 50 <input type="text"/>
			PPIP insurable earnings / Gains assurables du RPAP 56 <input type="text"/>
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

Payer's name – Nom du payeur

Town University



Canada Revenue Agency / Agence du revenu du Canada

Year / Année

2017

T4A

Statement of Pension, Retirement, Annuity, and Other Income
État du revenu de pension, de retraite, de rente ou d'autres sources

061 Payer's account number / Numéro de compte du payeur

Social insurance number / Numéro d'assurance sociale

123 456 789

Recipient's account number / Numéro de compte du bénéficiaire

013

Pension or superannuation – line 115
Prestations de retraite ou autres pensions – ligne 115

016

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

022

Lump-sum payments – line 130
Paiements forfaitaires – ligne 130

018

Self-employed commissions
Commissions d'un travail indépendant

020

Annuities / Rentes

Fees for services / Honoraires ou autres sommes pour services rendus

024

048

Recipient's name and address – Nom et adresse du bénéficiaire

Last name (print) – Nom de famille (en lettres moulées) / First name – Prénom / Initials – Initiales

Brown

Sue

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

Other information (see page 2)
Autres renseignements (voir à la page 2)

Box – Case	Amount – Montant	Box – Case	Amount – Montant

Box – Case	Amount – Montant	Box – Case	Amount – Montant

Box – Case	Amount – Montant	Box – Case	Amount – Montant
105	3,500.00		

Box – Case	Amount – Montant	Box – Case	Amount – Montant

Box – Case	Amount – Montant	Box – Case	Amount – Montant

Box – Case	Amount – Montant	Box – Case	Amount – Montant

T4A (17) Protected B when completed / Protégé B une fois rempli



Agence du revenu du Canada / Canada Revenue Agency

Tuition and Enrolment Certificate

Protected B when completed

For designated individual **2**

- Issue this certificate to a student who was enrolled during the calendar year in a qualifying educational program or a specified educational program at a post-secondary institution, such as a college or university, or at an institution certified by Employment and Social Development Canada (ESDC).
- Tuition fees paid in respect of the calendar year to any one institution have to be more than \$100. Fees paid to an institution certified by ESDC have to be for courses taken to get or improve skills in an occupation, and the student has to be 16 years of age or older before the end of the year.
- Students calculate their provincial or territorial education amounts (if applicable) based on the number of months indicated in Box B or C below

Name of program or course					Student number	
Journalism					12-345	
Name and address of student						
Brown, Sue 123 Main Street City, Province X0X 0X0						
Session periods, part-time and full-time				A Eligible tuition fees, part-time and full-time sessions	Number of months for:	
From		To			B Part-time	C Full-time
Y	M	Y	M			
2017	01	2017	04	3,350.00		4
2017	09	2017	12	3,350.00		4
Totals				6,700.00		8

Name and address of educational institution
Town University

Information for students: See the back of slip 1. If you want to transfer all or part of your tuition amount, complete the back of slip 2.

T2202A E (17)

Exercise 3 – Employed individual with spouse

- Trevor Nowen was born August 2, 1991.
- He is married to Ivana (SIN 987 654 321).
- Last year Trevor started to work at GracoDesigns.
- He earned \$22 interest from his bank account. He did not receive a T5 information slip.
- Ivana earned \$4,000 from consulting work but she did not have any business expenses.
- Throughout the year, Trevor contributed \$1,180 to a registered retirement savings plan (RRSP). He has a \$15,000 RRSP deduction limit.
- Trevor's information slips are shown below.

To complete this return, you need:

- 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

T4 (13) 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 Year / Année: 2017	T4
Employer's account number / Numéro de compte de l'employeur 54		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
Social insurance number / Numéro d'assurance sociale 12 123 456 789	Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP 28	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
		Employment code / Code d'emploi 29	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308 17
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	EI insurable earnings / Gains assurables d'AE 24
		RPP contributions – line 207 / Cotisations à un RPA – ligne 207 20	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ 26 28,000 00
		Pension adjustment – line 206 / Facteur d'équivalence – ligne 206 52	Union dues – line 212 / Cotisations syndicales – ligne 212 44
		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso 55	Charitable donations – line 349 / Dons de bienfaisance – ligne 349 46
			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)	Box – Case	Amount – Montant	Box – Case
Autres renseignements (voir au verso)	Box – Case	Amount – Montant	Box – Case

Exercise 4 – Single-parent


- Karen Partridge was born on May 15, 1983.
- She is a single mother to Annie, who was born on June 4, 2014.
- Karen worked at Aquantic for part of the year.
- She received social assistance payments while she was unemployed.
- During the year, Karen paid \$5,600 to Beacon Nursery for Annie's child care.
- Karen's information slips and Form T778, Child Care Expenses Deduction for 2017 (Parts A and B), are shown below.

To complete this return, you need:

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

Employer's name – Nom de l'employeur

AQUANTIC



Canada Revenue Agency / Agence du revenu du Canada

Year / Année: **2017**

T4

Statement of Remuneration Paid / État de la rémunération payée

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

12 Social insurance number / Numéro d'assurance sociale: **123 456 789**

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

14 Employment income – line 101 / Revenus d'emploi – ligne 101: **34,790 00**

10 Province of employment / Province d'emploi: **10**

16 Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308: **1,548 85**

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

29 Employment code / Code d'emploi: **29**

18 Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312: **654 05**

20 RPP contributions – line 207 / Cotisations à un RPA – ligne 207: **782 50**

52 Pension adjustment – line 206 / Facteur d'équivalence – ligne 206: **1,565 00**

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

22 Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437: **5,250 00**

24 EI insurable earnings / Gains assurables d'AE: **24**

26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ: **34,790 00**

44 Union dues – line 212 / Cotisations syndicales – ligne 212: **165 00**

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

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

56 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): **PARTRIDGE** First name – Prénom: **KAREN** Initial – Initiale:

123 Main Street
City, Province X0X 0X0

Other information (see over) / Autres renseignements (voir au verso)

Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant

Box – Case	Amount – Montant	Box – Case	Amount – Montant

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 2017 Année	10 Workers' compensation benefits Indemnités pour accidents du travail	11 Social assistance payments or provincial or territorial supplements 1,400.00 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) First name / Prénom Initials / Initiales

Karen Partridge
123 Main Street
City, Province X0X 0X0

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

See the privacy notice on your return.
Consultez l'avis de confidentialité dans votre déclaration.
T5007 (17)

Official receipt for child care expenses

Amount: \$5,600.00

Paid by: Karen Partridge

Description: Child care for Annie Partridge

Period of service: January 1 to December 31, 2017

Paid to: Beacon Nursery
1263 John Street
City, Province, X0X0X0
555-555-5555



Child Care Expenses Deduction for 2017

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.

Name	Date of Birth		
	Year	Month	Day

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
	+		
	+		
	+		
	+		
Total	6795	=	

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 2017 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 2011 or later , for whom the disability amount cannot be claimed		× \$8,000 =		1
Number of eligible children born in 2017 or earlier , for whom the disability amount can be claimed *		× \$11,000 =	6796+	2
Number of eligible children born in 2001 to 2010 , (and born in 2000 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 2017 return.			-	8
Line 7 minus line 8. If you attended school in 2017 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
Allowable deduction				

* 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 – Indigenous person

- Ronald Lacroix was born on July 8, 1982.
- He is a registered Indian and works on a reserve at Big Isle Health Clinic. His employer has elected to participate in the CPP.
- Ronald also works at Action Youth Centre. This organization is located off reserve and all of Ronald's work is done off reserve.
- Ronald's information slips are shown below.


To complete this return, you need:

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

To get tax information for Indigenous peoples, go to canada.ca/taxes-aboriginal-peoples

Employer's name – Nom de l'employeur

BIG ISLE HEALTH CLINIC



Canada Revenue Agency / Agence du revenu du Canada

Year / Année: **2017**

T4

Statement of Remuneration Paid / État de la rémunération payée

14	Employment income – line 101 / Revenus d'emploi – ligne 101		22	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437
54	Employer's account number / Numéro de compte de l'employeur			
10	Province of employment / Province d'emploi	16	24	EI insurable earnings / Gains assurables d'AE
12	Social insurance number / Numéro d'assurance sociale	17	26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ
28	Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP	18	44	Union dues – line 212 / Cotisations syndicales – ligne 212
29	Employment code / Code d'emploi	20	46	Charitable donations – line 349 / Dons de bienfaisance – ligne 349
		52	50	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB
		55	56	PPIP insurable earnings / Gains assurables du RPAP

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** Initial – Initiale:

123 Main Street
City, Province X0X 0X0

Other information / Autres renseignements (voir au verso)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
Other information (see over)	71	34,675 00				
Autres renseignements (voir au verso)						

Protected B when completed / Protégé B une fois rempli

T4 (13)

Employer's name – Nom de l'employeur

ACTION YOUTH CENTRE



Canada Revenue Agency / Agence du revenu du Canada

Year / Année

2017

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

12 Social insurance number / Numéro d'assurance sociale
123 456 789

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

10 Province of employment / Province d'emploi

29 Employment code / Code d'emploi

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

5,500 00

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

107 27

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

99 00

24 EI insurable earnings / Gains assurables d'AE

5,500 00

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

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

5,500 00

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

103 40

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

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

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

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

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

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)						