

## Calculation of Current Income Form

The Department of Community Services (DCS) calculates your eligibility for subsidy based on Line 236 of the Notice of Assessment from the Canada Revenue Agency (CRA). If you do not have a Notice of Assessment or if your income has changed by more than 20% since you last filed your return, please complete the information requested in the table below and forward it to your local DCS office.

### Calculation of Current Income:

- Tell us about all sources of income in the categories listed in the table below that you and your spouse/partner received.
  - place a checkmark under Y (Yes) if you (applicant/parent) have received the identified income
  - enter the average **monthly** amount of that income you received
  - include a photocopy of the documentation supporting that income (e.g. pay stub, bank statement etc.)
  - If you have not received the identified income place a checkmark under N (No) for that income
  - \* repeat for each income identified in the table for both yourself (applicant/parent) and your spouse/partner
- Calculate the Total Income for yourself (applicant/parent) and your spouse/partner.
  - enter your (applicant/parent) total income in box A
  - enter your spouse/partner's total income in box B

\* The Total **Monthly** income is box A + box B, this total will be used on page 2

Income Type	Applicant/Parent			Spouse/Partner			Documentation Required (photocopies are acceptable)
	Y	N	Monthly Amount	Y	N	Monthly Amount	
1. Employment Income (Gross)							Pay stubs (One month)
2. Old Age Security Pensions							Cheque Stub
3. CPP Benefits							Cheque Stub
4. Disability Benefits							Cheque Stub
5. Other Pensions or Superannuation							Cheque Stub
6. Employment Insurance							Cheque Stub
7. Taxable amount of Dividends and Capital Gains							Proof of dividend or capital gains amount received.
8. Interest and Investment Income							Bank/Investment Document
9. Net Partnership Income							Financial statements
10. Rental income (net of expenses)							Lease information, Financial statements
11. Maintenance and Child Support payments							Maintenance/Support Agreement/Cheque Stub
12. RRSP Income							Cheque Stub
13. Self-employment Income (Net)							Financial statements
14. Worker's Compensation Benefits							Pay Stub/ Letter from WCB
15. Income Assistance payments							None Required
16. Other Income (Please Specify) (i.e. severance pay, lump sum payments)							Supporting Document
Total Income	Applicant /Parent		<b>A</b>	Spouse/ Partner		<b>B</b>	Total Family Income <b>A+B</b>

### Calculation of Allowable Deductions:

- Using the table provided below tell us about any allowable deductions for your family.
  - place a checkmark under Y (Yes) if you (applicant/parent) can use the identified deduction
  - if the identified deduction does not apply place a checkmark under N (No) for that deduction type
  - enter the average **monthly** amount of each deduction
  - include a photocopy of the documentation supporting that deduction
  - \* repeat for each deduction identified in the table for both yourself (applicant/parent) and your spouse/partner
- Calculate the Total Deductions for your family.
  - enter the total deductions in box C

Deductions	Applicant/Parent			Spouse/Partner			Documentation Required (photocopies are acceptable)	
	Y	N	Monthly Amount	Y	N	Monthly Amount		
1. Union/ Professional Dues/Fees							Pay stubs (One month)	
2. Registered Pension Plan							Bank/Investment Document	
3. RRSP Deduction							Bank/Investment Document	
4. Child Care Expenses							Receipt	
5. Spousal Support Payments							Receipt	
6. Moving Expenses							Receipt	
7. Carrying Charges & Interest Expense							Bank/Investment Document	
8. Employment expenses							Receipt	
9. Clergy Residence Deduction							Receipt	
10. Disability Supports Deduction							Receipt	
11. Business Investment Loss							Bank/Investment Document	
12. Other Allowable Deductions							Receipt	
<b>Total Deductions</b>	Applicant /Parent		<b>C</b>	Spouse/ Partner		<b>D</b>	Total Family Deductions	<b>C+D</b>

Net Income: Write the total family monthly income from page 1 in box E below; write the total deductions in box F below. Calculate the Net Family monthly income by subtracting the number in Box F from the number in Box E.

	Applicant/Parent & Spouse/Partner	
Total <b>Monthly</b> Income (Page1: A+B)	\$	E
<b>Subtract:</b> Total <b>Monthly</b> Deductions (C+D above)	\$	F
<b>Net Monthly</b> Income	\$	<b>E-F</b>



**Community Services**

I/we certify that all the statements contained in the foregoing application are true, and that I/we have not concealed or omitted any information required to be given.

Name - Applicant/Parent :	Signature:
Name - Spouse/Partner):	Signature:
Telephone Number: ( ) -	Date: yyyy/dd/mm

**Please make certain that your name, address and telephone number are included with this information.**

Please provide this information by \_\_\_\_\_. If the information is not received by this date, it may result in a delay in the Department’s decision on your child care subsidy request or could result in your child care subsidy request being denied.

Please contact me at \_\_\_\_\_, if you have any questions.

Sincerely,

Caseworker  
Child Care Subsidy Program

## ***Appendix A: Allowable Income and Deductions***

### **Income:**

1. Employment Income: Gross earned wages or salary (earnings received for work performed as an employee, including wages, salary, commissions, tips, piece-rate payments, and cash bonuses earned, before any deductions are made for taxes, pensions, union dues, etc. Employment income would also include taxable benefits such as subsidized housing, car allowances and medical expenses);
2. Old Age Security pension and veterans benefits;
3. Canada Pension Plan (CPP) benefits: (includes pensions, survivors' benefits, employment-related death benefits and permanent disability insurance payments);
4. Disability Benefits;
5. Other Pensions and Superannuation Benefits;
6. Employment Insurance Benefits: In cases where an overpayment is being deducted from EI benefits, the amount after this deduction is applied;
7. Taxable amount of dividends and capital gains. (50% of dividends and capital gains are taxable) (Trusts established in the name of a dependant child must be reviewed by the Child Care Subsidy Caseworker to ensure that these funds are not accessible to the applicant/parent);
8. Interest and Investment Income: (interest on savings or bonds, income from estates or trusts, royalties);
9. Net partnership income;
10. Gross rental income from both on-site and off-site dwellings less applicable expenses as defined by Canada Revenue Agency. The CRA guidelines define rental income as: gross income less applicable expenses: advertising, insurance, interest, maintenance and repairs, management and administration expenses, motor vehicle expenses, office expenses, legal, accounting and other professional fees, property taxes, wages, travel, utilities, capital cost allowance and landscaping expenses;
11. Maintenance or child support, either direct or indirect: (This would include back time maintenance payments, with documented legal fees deducted. The balance should be amortized over a period not to exceed twelve months.);
12. RRSP income
13. Self-employment Income: Net income from taxable self-employment income, either solely owned or partnerships;
14. Workers' Compensation Benefits;
15. Income assistance payments;
16. Other Income (Severance pay, scholarships or bursaries from agencies such as HRDC, lump sum payments).

### **Deductions: Please convert annual amounts to a monthly amount (divide by 12 where appropriate)**

1. Monthly union, professional, or like dues;
2. Registered pension plan deduction (for contributions);
3. RRSP deduction (for contributions);
4. Child care expenses (with receipt);
5. Spousal support payments made to a spouse (if the court order specifies that the payments are for the spouse and the child, none of the payments are deductible);
6. Moving expenses - expenses related to employment or education. This should be declared once for the family;
7. Carrying charges and interest expenses (carrying charges are fees spent to manage investments);
8. Employment expenses required by the employment contract but not compensated by the employer. e.g.: repayment of salaries/wages or legal expenses;
9. Clergy Residence Deduction
10. Disability Supports - expenses related to employment or education (personal attendant care or some other disability support);
11. Business Investment Losses;
12. Other allowable deductions e.g.: Exploration and development expenses.