Ontario

Ontario Tax

Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return. _____|___ **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is $46,226 or less	Line 1 is more than $46,226 but not more than $92,454	Line 1 is more than $92,454 but not more than $150,000	Line 1 is more than $150,000 but not more than $220,000	Line 1 is more than $220,000	
Amount from line 1	|	|	|	|	|	**2**
Line 2 minus line 3 (**cannot** be negative)	– 0|00	– 46,226|00	– 92,454|00	– 150,000|00	– 220,000|00	**3**
	=	=	=	=	=	**4**
Line 4 multiplied by the percentage from line 5	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	**5**
	=	=	=	=	=	**6**
Line 6 plus line 7	+ 0|00	+ 2,334|41	+ 6,564|28	+ 12,986|41	+ 21,498|41	**7**
Ontario tax on taxable income	=	=	=	=	=	**8**

Enter the amount from line 8 on line 51 and continue at line 9.

Part B – Ontario non-refundable tax credits

Internal use **56050**

Basic personal amount **Claim $11,141** **58040** ____|__ **9**

Age amount (if you were born in 1957 or earlier) (use Worksheet ON428) **(maximum $5,440)** **58080** + ____|__ **10**

Spouse or common-law partner amount:

Base amount _____ 10,406|00 **11**

Your spouse's or common-law partner's net income from line 23600 of their return – ____|__ **12**

Line 11 minus 12 (if negative, enter "0") **(maximum $9,460)** **58120** = ____|__ ▶ + ____|__ **13**

Amount for an eligible dependant:

Base amount _____ 10,406|00 **14**

Your eligible dependant's net income from line 23600 of their return – ____|__ **15**

Line 14 minus line 15 (if negative, enter "0") **(maximum $9,460)** **58160** = ____|__ ▶ + ____|__ **16**

Ontario caregiver amount (use Worksheet ON428) **58185** + ____|__ **17**

Add lines 9, 10, 13, 16, and 17. = ____|__ **18**

CPP or QPP contributions:

Amount from line 30800 of your return **58240** ____|__ •**19**

Amount from line 31000 of your return **58280** + ____|__ •**20**

Employment insurance premiums:

Amount from line 31200 of your return **58300** + ____|__ •**21**

Amount from line 31217 of your return **58305** + ____|__ •**22**

Adoption expenses **58330** + ____|__ **23**

Add lines 19 to 23. = ____|__ ▶ + ____|__ **24**

Line 18 plus line 24 = ____|__ **25**

Part B – Ontario non-refundable tax credits (continued)

Amount from line 25 of the previous page			**26**
Pension income amount	(maximum $1,541) `58360` +		**27**
Line 26 plus line 27	=		**28**
Disability amount for self (claim **$9,001** or, if you were under 18 years of age, use Worksheet ON428)	`58440` +		**29**
Disability amount transferred from a dependant (use Worksheet ON428)	`58480` +		**30**
Add lines 28 to 30.	=		**31**
Interest paid on your student loans (amount from line 31900 of your return)	`58520` +		**32**
Your unused tuition and education amounts (**attach** Schedule ON(S11))	`58560` +		**33**
Amounts transferred from your spouse or common-law partner (**attach** Schedule ON(S2))	`58640` +		**34**
Add lines 31 to 34.	=		**35**

Medical expenses:

Read line 58689 of your Ontario Information Guide.	`58689`		**36**
Amount from line 23600 of your return			**37**
Applicable rate	×	3%	**38**
Line 37 multiplied by the percentage from line 38	=		**39**
Enter **whichever is less:** $2,522 **or** the amount on line 39.	−		**40**
Line 36 minus line 40 (if negative, enter "0")	=		**41**

Allowable amount of medical expenses for other dependants (use Worksheet ON428)	`58729` +		**42**	
Line 41 plus line 42	`58769` =	▶ +		**43**
Line 35 plus line 43	`58800` =			**44**
Ontario non-refundable tax credit rate	×	5.05%		**45**
Line 44 multiplied by the percentage from line 45	`58840` =			**46**

Donations and gifts:

Amount from line 13 of your federal Schedule 9	× 5.05% =		**47**	
Amount from line 14 of your federal Schedule 9	× 11.16% =	+	**48**	
Line 47 plus line 48	`58969` =	▶ +		**49**
Line 46 plus line 49 Enter this amount on line 52.	**Ontario non-refundable tax credits** `61500` =			**50**

Part C – Ontario tax

Ontario tax on taxable income from line 8			**51**
Ontario non-refundable tax credits from line 50	−		**52**
Line 51 minus line 52 (if negative, enter "0")	=		**53**
Ontario tax on split income (complete Form T1206)	`61510` +		•**54**
Line 53 plus line 54	=		**55**

Ontario minimum tax carryover:

Enter the amount from line 53 above.			**56**
Ontario dividend tax credit (use Worksheet ON428)	`61520` −		•**57**
Line 56 minus line 57 (if negative, enter "0")	=		**58**
Amount from line 40427 of your return	× 33.67% =		**59**
Enter **whichever is less:** amount from line 58 or line 59.	`61540` −		•**60**
Line 55 minus line 60 (if negative, enter "0")	=		**61**

Part C – Ontario tax (continued)

Amount from line 61 of the previous page _____ | | 62

Ontario surtax:
Amount from line 62 above _____ | | 63

Ontario tax on split income from line 54 _____ – | | 64

Line 63 minus line 64 (if negative, enter "0") = | | 65

Complete lines 66 to 68 if the amount on line 65 is **more than $4,991**.
If the amount is **less than $4,991**, enter "0" on line 68 and continue on line 69.

(Line 65 _____ – $4,991) **×** 20% (if negative, enter "0") = | | 66

(Line 65 _____ – $6,387) **×** 36% (if negative, enter "0") = + | | 67

Line 66 plus line 67 = ▶ + | | 68

Line 62 plus line 68 = | | 69

Ontario dividend tax credit from line 57 – | | 70

Line 69 minus line 70 (if negative, enter "0") = | | 71

Ontario additional tax for minimum tax purposes:
If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your
additional tax for minimum tax purposes. + | | 72

Line 71 plus line 72 = | | 73

Ontario tax reduction

Enter "0" on line 80 if **any** of the following applies to you:
- You were **not** a resident of Canada at the beginning of the year
- You were **not** a resident of Ontario on December 31, 2022
- There is an amount on line 72
- The amount on line 73 is "0"
- You were bankrupt at any time in 2022
- Your return is filed for you by a trustee in bankruptcy
- You are choosing **not** to claim an Ontario tax reduction

If **none** of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction _____ 257|00 74

If you had a spouse or common-law partner on December 31, 2022,
only the individual with the **higher net income** can claim the amounts
on lines 75 and 76.

Reduction for dependent children born in 2004 or later:
Number of dependent children 60969 **×** $475 = + | | 75

Reduction for dependants with a mental or physical impairment:
Number of dependants 60970 **×** $475 = + | | 76

Add lines 74 to 76. = | | 77

Amount from line 77 above _____ **×** 2 = | | 78

Amount from line 73 above – | | 79

Line 78 minus line 79 (if negative, enter "0") **Ontario tax reduction** = ▶ – | | 80

Line 73 minus line 80 (if negative, enter "0") = | | 81

Provincial foreign tax credit (complete Form T2036) – | | 82

Line 81 minus line 82 (if negative, enter "0") = | | 83

Part C – Ontario tax (continued)

Amount from line 83 of the previous page		84
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A)	62140 –	•85
Line 84 minus line 85 (if negative, enter "0")	=	86

Community food program donation tax credit for farmers:
Enter the amount of qualifying donations that have also been claimed as a charitable donation.　62150　× 25% = – 　87

Line 86 minus line 87 (if negative, enter "0")	=	88
Ontario health premium (complete the chart below)	+	89
Line 88 plus line 89 Enter this amount on **line 42800** of your return.　**Ontario tax**	=	90

Ontario health premium

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable income					Ontario health premium
$20,000 or less	▶	▶	▶		**$0**
more than $20,000 but not more than $25,000	☐ – $20,000 =	☐ × 6% =			☐
more than $25,000 but not more than $36,000	▶	▶	▶		**$300**
more than $36,000 but not more than $38,500	☐ – $36,000 =	☐ × 6% =	☐ + $300 =		☐
more than $38,500 but not more than $48,000	▶	▶	▶		**$450**
more than $48,000 but not more than $48,600	☐ – $48,000 =	☐ × 25% =	☐ + $450 =		☐
more than $48,600 but not more than $72,000	▶	▶	▶		**$600**
more than $72,000 but not more than $72,600	☐ – $72,000 =	☐ × 25% =	☐ + $600 =		☐
more than $72,600 but not more than $200,000	▶	▶	▶		**$750**
more than $200,000 but not more than $200,600	☐ – $200,000 =	☐ × 25% =	☐ + $750 =		☐
more than $200,600	▶	▶	▶		**$900**

Enter the result on line 89 above.