



## Housing Services Notice

**Date: November 22, 2022**

**HSN#: 2022-12**  
(Replaced HSN#: 2021-06)

This applicable legislation/policy is to be implemented effective this date by the housing provider(s) under the following programs:

Please note if your program is **not checked**, this change is **not applicable** to your project.

- Federal Section 95 Non-Profit Housing Program
- Federal Section 26/27 Housing Program
- Federal Urban Native Non-Profit Housing Program
- Private Non-Profit Housing Program (Provincial Reformed)
- Municipal Non-Profit Housing Program (Pre-1986)
- Local Housing Corporation
- Rent Supplement Programs
- Affordable Housing Program (AHP)/Investment in Affordable Housing Program (IAH)/Social Infrastructure Fund (SIF)
- Housing Access (Centralized Waiting List Services)

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**Subject: Determination of Rent-Geared-to-Income (RGI)**

**Reference:**

- *Housing Services Act, 2011 sections 42, 50, 52, 53, 56 & 57*
- *HSA O. Reg. 367/11 sections 28, 29, 30, 31, 60, 61 & 64*
- *HSA O. Reg. 316/19*
- *HSA O. Reg. 317/1*

**Purpose:**

The purpose of this Directive is to communicate to Housing Providers, the DNSSAB rules to calculate and determine geared-to-income rent for households in receipt of Rent-Geared-to-Income (RGI) assistance, effective July 1, 2021. This Directive incorporates provincial regulatory amendments to O. Reg. 367/11 and the implementation of O. Reg. 317/19 and O. Reg. 316/19 that replaces Housing Services Act, 2011 (HSA) O. Reg. 298/01, that take effect

on July 1, 2021. These regulatory amendments are intended to support RGI simplification. This notice is issued by the DNSSAB as the Service Manager to provide operational details for the application of these rules.

**Background:**

As Service Manager under the Housing Services Act, 2011 (HSA), the DNSSAB has the responsibility to determine the amount of rent payable by a household receiving Rent-Geared-to-Income assistance for a unit in a housing project in the Service Manager service area.

The DNSSAB also has the ability to establish certain local policies, referred to as Local Rules, in order to administer, implement and distribute social housing resources, which include access to and the ongoing receipt of Rent-Geared-to-Income (RGI) assistance in an equitable and consistent manner for prescribed RGI housing programs.

In 2001, the Social Housing Reform Act (SHRA) was enacted and prescribed the rules to determine geared-to-income rent within Ontario Regulation 298/01. The SHRA was repealed and replaced with the Housing Services Act, 2011 and O. Reg.298/01 continued to prescribe the rules to determine geared-to-income rent.

On September 23, 2019 the Province of Ontario filed Ontario Regulation 318/19 which amended Ontario Regulation 367/11 under the Housing Services Act, 2011. The amendments included new provincial eligibility rules on refusal of offers, rules on household preferences for a housing project and changes to a Service Manager's authority to make a local rule where a household ceases to meet occupancy standards. These amendments took effect January 1, 2020.

On September 23, 2019 the Province of Ontario also filed Ontario Regulation 317/19 which amended Ontario Regulation 367/11 under the Housing Services Act, 2011 and filed Ontario Regulation 316/19 which revokes and replaces Ontario Regulation 298/01 under the Housing Services Act effective July 1, 2020. These amendments change the rules for the determination of geared-to-income rent, with the intention to make calculating RGI rent simpler and easier for tenants to predict and understand. The province gave the Service Managers the option of delaying implementation of these new RGI rules for one year until July 1, 2021. In Nipissing, these amendments will come into force on July 1, 2021 as was communicated to housing providers in Housing Service Notice HSN 2020-08.

The following directives have been created to incorporate the provincial regulatory changes to geared-to-income rent rules that take effect on July 1, 2021.

**Action:**

On July 1, 2021, the DNSSAB, as Service Manager is implementing the new legislated geared-to-income rules. The calculation of Rent-Geared-to-Income will reflect the simplified process outlined in O. Reg. 316/19 under the Housing Services Act, 2011. The new Rent-Geared-to-Income rules are outlined in Appendix "A" below:

The Housing Provider shall implement new legislated geared-to-income rules effective July 1, 2021.

If you have any questions or concerns regarding this or any other Housing Services Notice, please contact the Housing Services Administrator assigned to your portfolio:

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## Appendix "A"

### CALCULATION OF GEARED-TO-INCOME RENT

#### Geared-to-Income Rent:

Starting July 1, 2021, RGI rent shall be calculated once per year, at the annual review. The RGI rent is calculated based on thirty percent (30%) of the total Adjusted Family Net Income (AFNI) for family units and for benefit units who are not in receipt of Ontario Works (OW) or Ontario Disability Support Program (ODSP) social assistance benefits. AFNI is the adjusted annual net income of all members of a family unit or benefit unit – excluding the income of full-time students.

The following formula shall be used to calculate monthly RGI rent:

1. The total of all the household members' Adjusted Net Income is divided by twelve (12);
2. The income is reduced by any employment earnings deductions;
3. The income is then multiplied by thirty percent (30%); and
4. Other charges and allowances for utilities are added or subtracted.

The formula can also be explained as follows:

Monthly RGI Rent = (AFNI – employment deduction) x 30% +/-utility adjustment / 12

Income from full-time students and net income from a Registered Disability Savings Plan (RDSP) are not used in the rent calculation.

AFNI is adjusted to exclude current social assistance income in order to determine the non-benefit income.

If an RGI household member has employment-related income, the following employment deductions apply:

- \$75 for a single person
- \$150 for a couple with no dependents (2 adults)
- \$150 for families with dependents

The utility adjustment amounts are listed in O. Reg. 316/19 Tables 4-8 and are attached as Addendum 1 – Social Assistance Rent Scale Tables and Utility Adjustments.

#### Ontario Works (OW) and ODSP Ontario Disability Support Program (ODSP) Households:

If a benefit unit only receives Ontario Works (OW) or Ontario Disability Support Program assistance, monthly RGI rent shall be determined using the Ontario Works and ODSP social assistance rent scales tables based on the benefit unit size, as listed in the Housing Services Act, 2011, O. Reg. 316/19, Tables 1-3, plus or minus utility adjustments. Social assistance rent scale Tables 1-3 are attached as Addendum 1 – Social Assistance Rent Scale Tables and Utility Adjustments.

#### Minimum Rent Households:

If the household has no income after all attempts to pursue income have been made, or all members of the household are enrolled in school full-time, monthly RGI rent shall be determined using minimum rent, as listed in O. Reg. 316/19 section 2, subsections 3,4,5,7, and 8, plus or minus utility adjustments.

**Adjusted Family Net Income (AFNI):**

The household members Adjusted Net Income shall be determined by using either:

1. Income Tax Return as assessed by Canada Revenue Agency; or
2. Best Estimate (Approximated). The most recently assessed income tax return shall be the first and primary source used to determine the Adjusted Net Income of a household member. Only when the amount of the income from the income tax return does not reasonably reflect the approximate average amount of income or the type of income expected to be received by the household member over the next 12 months, can the 'best estimate' (approximated) be used to determine Adjusted Net Income for the member.

The use of a 'best estimate' can also be used if the household member:

- has not filed their income tax return and is unable to provide their NOA;
- has filed their income tax return but has not received their NOA;
- had an income tax reassessment by CRA; or
- had a substantive in-year change in income or in the income type since the NOA was issued.

A "reasonable" or "substantive" difference in income is to be defined as:

- any addition or elimination of an income source from those in the NOA, or
- a difference of 20% or more in the amount of income from the same income sources as identified on the NOA compared to the amount of income identified on other source documents (e.g. bank statements), if they are provided.

As outlined above, the household adjusted family net income (AFNI) shall be determined by adding together the Adjusted Net Income of all household members.

The two possible methods to determine AFNI are explained below.

**a) Income Tax Return as Assessed by Canada Revenue Agency**

The AFNI can be determined from a household members' income tax return as assessed by the Canada Revenue Agency (CRA). This amount is set out on Line 23600 of the income tax return. Line 23600 shall be verified using either of the following documents issued by CRA:

- Notice of Assessment (NOA) or
- Proof of Income Statement (Option Print 'C' from My CRA Account)

The tax year used to determine a household's AFNI is different depending on when the RGI review is conducted. The most recent NOA or Proof of Income Statement issued by Canada Revenue Agency (CRA) should be used. The Proof of Income Statement is preferred, as it resembles the income tax return summarizing all income and deductions for the tax year.

- For reviews between July 1 and December 31, use the NOA from the most recently completed and assessed taxation year. For example, an annual review that occurs on July 1, 2020 would be based on the NOA from 2019.
- For reviews between January 1 and June 30, use the NOA from the most recently completed and assessed taxation year. For example, an annual review that occurs on January 1, 2020 would be based on the NOA from 2018.

**b) 'Best Estimate' (Approximated)**

A 'best estimate' may be used to estimate a household member's average net income at the following times:

- when a household member moves into an RGI unit,
- annual review, or
- in-year review.

'Best estimate' approximates a household member's Adjusted Net Income (ANI) for the next 12-month period, using a methodology that resembles income and deductions used to calculate line 23600 of the income tax return.

The household member shall be required to provide the Housing Provider with their Income Tax NOA as soon as it becomes available, and a comparison to the 'best estimate' must be done. If there is a significant variance, whereby the household member's income type was different than reported or there was a variance in the member's reported average net income of at least 20% between the 'best estimate' of the household member's income and their NOA, an in-year review may be required as a result of the income tax assessment.

The following types of income are used to determine income for the 'best estimate' method:

#### Employment

- Employment income, including wages, salaries, commissions, bonuses, tips, gratuities, vacation pay, and remuneration as a dependent contractor
- Self-employment income (business, professional, commission, farming, fishing, partnerships)
- Employment Insurance benefits under the Employment Insurance Act
- Workplace Safety and Insurance Board (WSIB) benefits for loss of earnings
- Wage-loss replacement plan benefits or payments for sick leave, short-term disability or maternity leave under a private or workplace insurance plan

#### Pensions

- Old Age Security (OAS), Guaranteed Income Supplement (GIS), Guaranteed Annual Income Supplement (GAINS)
- Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) – excluding CPP or QPP child benefits
- Registered Retirement Income Fund (RRIF) and Registered Retirement Savings Plan (RRSP) income from T4RSP slips
- Private pensions, foreign pensions, and superannuation

#### Investments

- Interest, dividends and other investment income -excluding income from Tax-free Savings Account (TFSA) investments
- Annuities
- Capital gains
- Net rental income

#### Other

- Veterans' benefits for income support or replacement (do not include amounts for disability or death of a war veteran due to war service)
- Spousal support payments received (excluding child support payments)

Do not include income from full-time students, net Registered Disability Saving Plan (RDSP) payments, one-time lump sum payments, child support payments, or social assistance payments from OW or ODSP when estimating a household member's total income using a 'best estimate', as they are excluded income.

The income calculated above is then reduced by a limited number of deductions to calculate the

Adjusted Net Income.

The one-time or ongoing expenses or deductions are:

- Registered pension plan contributions eligible for tax deductions
- RRSP contributions eligible for tax deductions
- Annual union, professional, or like dues
- Childcare expenses eligible for tax deductions
- Disability supports eligible for tax deductions
- Employment expenses eligible for tax deductions
- Spousal support payments paid under an enforceable court order or agreement (but not child support payments paid)
- Universal childcare benefit repayment.

Income tax, Canada Pension Plan (CPP) and Employment Insurance (EI) payroll deductions are not eligible deductions for the purpose of determining the Adjusted Net Income.

When deductions are not disclosed, are unknown, or cannot be determined, the total income should be used to determine the Adjusted Net Income.

### **Verification of Income and Deductions to Determine Adjusted Net Income**

Income and deductions used to determine 'best estimate' Adjusted Net Income shall be verified at their source. The source documentation must have sufficient information to be able to adequately determine income and deductions.

Income verification must come from the employer or organization that issued the income. The proof of income must indicate the start date of receiving the income, the income type, the financial amount received, the period covered, and the name of the employer or agency issuing the payment. It can be in the form of a letter or a regular statement, such as a paystub.

Deduction verification must come from the employer or organization that issued the deduction or expense. The proof of deduction or expense must indicate the start date of paying the deduction or the date of the lump sum payment, the deduction type, the financial amount paid, the period covered, and the name of the employer or agency that received the payment. It can be in the form of a letter or a regular statement, such as a paystub.

### **'Best Estimate' Adjusted Family Net Income' (AFNI) Calculation**

A household member's total income minus all allowable deductions determines 'best estimate' Adjusted Net Income. Please refer to the attached Addendum 2 - Calculation Worksheet- Estimating Household Income to complete this calculation.

The Adjusted Family Net Income (AFNI) is the total of the Adjusted Net Income or 'best estimate' Adjusted Net Income for all members of a family unit or benefit unit. AFNI (or non-benefit income in the case of benefit units) is then divided by 12 to determine the monthly AFNI amount that is used in the RGI rent calculation.

### **Adjusted Family Net Income (AFNI) and Non-Benefit Income**

If a household member is in receipt of OW or ODSP benefits, their monthly Adjusted Net Income is reduced by the current net social assistance amount to determine the amount of non-benefit income. The net social assistance amount is the amount paid to the benefit unit after deductions (e.g. income deductions, overpayment deductions), but including pay directs for rent and/or utilities. (See example on next page.)

**Example:**

*(Amounts are for demonstration purposes only and do not reflect actual OW entitlements.)*

OW Basic Needs benefit:	\$500
OW Shelter benefit:	\$700
OW Special Diet benefit:	\$125
Income Deduction:	(\$300)
Pay Direct for Rent:	<u>(\$600)</u>
OW Payment to client:	\$425
Pay Direct for Rent included:	<u>\$600</u>
<b>Net social assistance:</b>	<b><u>\$1025</u></b>

Verification of household receipt of OW and ODSP benefits is required. The verification documentation must confirm the start date of the benefit and the number of members that are part of the benefit unit. This can be verified by the current Statement of Assistance and drug card that confirms the number of beneficiaries, or a confirmation letter from the member's social assistance worker.

If AFNI is determined based on household member's 'best estimate' net income, all OW and ODSP payments are excluded, leaving only non-benefit income.

If AFNI is determined based on the household member's income tax return net income, non-benefit income is determined by deducting the current monthly net social assistance income from the monthly AFNI (i.e. Line 23600 of the income tax return divided by 12 months).

**Minimum Rent**

Minimum rent shall be applied to the household as a whole. Minimum rent shall take effect at the RGI household's annual review. If the calculated RGI monthly rent after applying all utility adjustments is lower than the applicable minimum rent, the RGI rent shall be the applicable minimum rent amount.

Starting July 1, 2020, minimum monthly rent payable is \$129. Minimum rent will be increased annually by the Rent Increase Guideline.

There are two (2) exceptions to the minimum rent amount:

- 1) RGI households paying monthly RGI rent less than \$129 on June 30, 2020, or
- 2) RGI households in receipt of OW or ODSP benefits.

The minimum monthly rent for these household types shall be as follows:

- 1) RGI households paying monthly RGI rent less than \$129 on June 30, 2020:
  - the minimum rent increases to \$93 on July 1, 2020;
  - minimum rent will increase by \$8 each year on the 1st of July until such time that it is equivalent to the indexed \$129 minimum rent; and
  - this provisional minimum rent ends for any RGI household when their RGI rent is calculated at more than the indexed \$129 minimum rent any time after July 1, 2020
- 2) RGI households in receipt of OW or ODSP benefits:
  - The minimum rent including utility adjustments for an OW benefit unit of one is \$85;
  - The minimum rent including utility adjustments for an ODSP benefit unit of one is \$109; and
  - The minimum rent including utility adjustments for all other OW and



ODSP benefit units is the indexed \$129 minimum rent.

### **RGI Adjustments While Household Members are in Pursuit of Income**

RGI household members that are required to pursue income due to a decrease in income must do so within thirty-one (31) days of the decrease. The RGI payable shall be reviewed when a decision has been made regarding their eligibility for all pending income by the pending income sources.

### **Effective Dates of RGI Rent Changes**

All RGI rent changes (increase, decrease, no change) shall take effect on the first day of the month following the event, where the event is defined as the date the:

- Annual review was completed (annual reviews)
- In-year household composition changed, income type changed, full-time student status changed, or tax re-assessment occurred (mandatory in-year reviews)
- Full income verification documentation was received when a rent recalculation was requested due to a household income decrease of twenty percent (20%) or more for the year (voluntary in-year review)

### **Annual Review of Rent-Geared-to-Income Payable**

There shall be a review of Rent-Geared-to-Income (RGI) payable by a household once in every twelve (12) month period after a household begins to receive RGI assistance.

### **In-Year Review of Rent-Geared-to-Income Payable**

RGI payable shall be verified once between the initial RGI calculation and the first annual review and once between annual reviews for households in receipt of RGI assistance, when the household circumstances are as set out in Subsection 11(2) of Ontario Regulation 316/19, which are summarized for ease of reference as follows:

- a) A permanent change in the composition of the household;
- b) A member of the household begins to or stops receiving financial assistance under the Ontario Works (OW) or Ontario Disability Support Program (ODSP) programs;
- c) A permanent increase in monthly income for any member of a benefit unit who is not a full-time student;
- d) A change in a member of the household's full-time student status;
- e) A member of the household's income tax has been reassessed or additionally assessed; or
- f) The household has requested a rent re-calculation because the Adjusted Family Net Income (AFNI) of the household had decrease by at least twenty percent (20%) for the year since the initial RGI calculation and the first annual review or the last annual review and the household

Each circumstance can be reviewed once in between annual reviews.

The Service Manager, or its delegates, may at its sole discretion conduct additional reviews of circumstances a, b, c, d & e above if it is of the opinion there are extenuating circumstances. Circumstance (f) cannot be reviewed a second time in between annual reviews, even if there are extenuating circumstances.

Extenuating circumstances are unforeseen circumstances which were out of the control of the household, are unlikely to occur again and resulted in the household not being able to meet the requirement in order to remain eligible for RGI. Under the regulation, if a circumstance set out

above exists, the Service Manager or its delegates may, at its sole discretion, and on the basis of that circumstance, review the geared-to-income payable by the household.

RGI households shall not be required to report changes in employment or pension income (increases or decreases) between annual reviews. In-year RGI rent recalculations shall not occur when an RGI household's employment or pension income increases between annual reviews.

**ADDENDUM 1 – SOCIAL ASSISTANCE RENT SCALES AND UTILITY ADJUSTMENTS****Ontario Works Rent Scale (O. Reg. 316/19)****Table 1: Ontario Works rent scale for a benefit unit**

Use this table for an individual with no spouse and one or more dependents

Column 1 Benefit unit size (number of individuals)	Column 2 Rent attributable to benefit unit (monthly) Amount in dollars	Column 3 Non-benefit income limit (monthly) Amount in dollars
2	191	791
3	226	907
4	269	1,051
5	311	1,191
6	353	1,331
7	396	1,474
8	438	1,614
9	480	1,754
10	523	1,897
11	565	2,037
12 or more	607	2,117

**Table 2: Ontario Works rent scale for a benefit unit**

Use this scale for an individual with:

- no spouse and no dependents
- a spouse with no other dependents
- a spouse and one or more dependents

Column 1 Benefit unit size (number of individuals)	Column 2 Rent attributable to benefit unit (monthly) Amount in dollars	Column 3 Non-benefit income limit (monthly) Amount in dollars
1	85	360
2	175	737
3	212	861
4	254	1,001
5	296	1,141
6	339	1,284
7	381	1,424
8	423	1,564
9	466	1,707
10	508	1,847
11	550	1,987
12 or more	593	2,131

**Ontario Disability Support Program (ODSP) Rent Scale (O. Reg. 316/19)**

**Table 3: Ontario Disability Support program rent scale**

Use this scale in all situations where someone in the household is receiving ODSP benefits.

Column 1 Benefit unit size (number of individuals)	Column 2 Rent attributable to benefit unit (monthly) Amount in dollars	Column 3 Non-benefit income limit (monthly) Amount in dollars
1	109	440
2	199	817
3	236	941
4	278	1,081
5	321	1,224
6	363	1,364
7	405	1,504
8	448	1,647
9	490	1,787
10	532	1,927
11	575	2,071
12 or more	617	2,211

**Utility Adjustments (O. Reg. 316/19)**

**Standard extra charges**

If a housing provider pays for the services and utilities listed in Table 4, the household is charged for the utilities used.

If the household does not pay directly for hydro, there is always a charge for electricity (first item in the chart) and power for cooking facilities in the unit (second item in the chart). If a household pays the hydro company directly, there is no charge.

Other standard extra charges are applied only if they are supplied to the household. A charge is added for power to operate a clothes dryer only if the dryer is in the unit. A charge is added for a washer or dryer only if they are in the unit.

**Table 4: Standard Extra Charges**

Column 1 Item	Column 2 Service or Utility	Column 3 Hostel bed, bachelor or one-bedroom unit Amount in dollars	Column 4 Two-bedroom unit Amount in dollars	Column 5 Three-bedroom unit Amount in dollars	Column 6 Four or more-bedroom unit Amount in dollars
1.	Electricity, other than, (a) electricity provided for	24	34	39	41

	heating the unit, (b) electricity provided for heating the water supplied to the unit, (c) electricity provided as power for cooking facilities in the unit, or (d) electricity provided as power to operate a clothes dryer in the unit.				
2.	Power for cooking facilities in the unit.	6	9	11	12
3.	Laundry facilities, other than coin-operated laundry facilities, in the housing project.	6	9	11	13
4.	Power to operate a clothes dryer in the unit.	6	9	11	13
5.	A washing machine, other than a coin-operated washing machine, in the unit.	2	2	2	2
6.	A clothes dryer, other than a coin-operated clothes dryer, in the unit.	2	2	2	2

**Allowances for water and appliances**

If a household must pay directly to a utility company for power to operate a hot water heater or for water other than hot water, an allowance is deducted for the RGI rent, as listed in Table 5. This also applies if the household must supply their own refrigerator and stove. Note that there are different allowances for hot water, depending on the power source (oil, gas or electricity) and whether the hot water tank is owned or leased.

**Table 5: Allowances for Water and Appliances**

Column 1 Item	Column 2 Service or Utility	Column 3 Bachelor or one-bedroom unit Amount in dollars	Column 4 Two-bedroom unit Amount in dollars	Column 5 Three-bedroom unit Amount in dollars	Column 6 Four or more-bedroom unit Amount in dollars
1.	Oil used to operate a hot water heater, where the household does not pay a rental fee for the heater	28	34	39	47
2.	Oil used to operate a hot water heater, where the household pays a rental fee for the heater	34	41	46	56
3.	Gas used to operate a hot water heater, where the household does not pay a rental	15	21	26	32

	fee for the heater				
4.	Gas used to operate a hot water heater, where the household pays a rental fee for the heater	29	40	47	54
5.	Electricity used to operate a hot water heater, where the household does not pay a rental fee for the heater	23	28	32	39
6.	Electricity used to operate a hot water heater, where the household pays a rental fee for the heater	28	34	38	46
7.	Water, other than hot water	8	15	18	20
8.	Refrigerator	2	2	2	2
9.	Stove	2	2	2	2

**Allowances for Heat**

If a household must pay directly to a utility company for energy to heat a unit, an allowance is deducted for the RGI rent, as listed in Table 5. Note that there are different allowances for heat, depending on the power source (oil, gas or electricity).

**Tables 6, 7, and 8: Heat Allowances (Northern Ontario)**

Column 1 Item	Column 2 Type of Unit	Oil	Gas	Electricity
1.	Apartment — Bachelor or one bedroom	67	40	55
2.	Apartment — Two bedrooms	72	43	59
3.	Apartment — Three or more bedrooms	90	49	74
4.	Row house	102	56	84
5.	Semi-detached house	135	76	111
6.	Single detached house	182	100	150

**ADDENDUM 2 – CALCULATION WORKSHEET – ESTIMATING HOUSEHOLD INCOME**

1. Income Section - list all income by income type.
2. Total Income - the sum of all income listed in the income section.
3. Net Income Section - list all deductions by deduction type.
4. Total Deductions - the sum of all deductions listed in the net income section.
5. Net Income before Adjustments - Total Income minus Total Deductions
6. Net Income - Net Income before Adjustments minus any Social Benefits Repayments

**Note:** One worksheet must be completed for each household member.

Name of Household Member: \_\_\_\_\_

Address of Household Member: \_\_\_\_\_

This work sheet is used to estimate the average net household income (ANI) as identified on line 23600 of the T1 General Form. In absence of Revenue Canada documentation to verify income, this sheet will provide a reasonable approximation until formal documentation can be provided.

For in-year reviews, when there are permanent changes to household income, and where T4 slips may not yet be available, pay stubs or other source documents can be used to determine income and deductions.

<b>Income Section</b>							
Employment Income (box 14 of all T4 slips)						1	
Other employment Income (include amounts such as tips, occasional earnings)						2	
Employment Insurance and other Benefits (box 14 of the T4E slip)						3	
Employment Insurance Parental leave						4	
Worker's Compensation benefits (box 10 of the T5007 slip)						5	
<b>Self-Employment Income</b>							
Business Income	Gross		Deductions		Net	6	
Professional Income	Gross		Deductions		Net	7	
Commission Income	Gross		Deductions		Net	8	
Social Assistance Payments (box 11 of the T5007 slip)						9	
Universal Child Care Benefit (only lump-sum payments received – see RC62 slip)						10	
Old Age Security Benefit (box 18 of the T4A (OAS) slip)						11	
CPP Benefits (box 20 of the T4A(P) slip)						12	
Disability Benefits (box 16 of the T4A(P) slip)						13	
Other Pensions and Superannuation						14	
Net Federal Supplements (box 21 of the T4A(OAS) slip)						15	
Spousal Support Payments Received						16	
Interest or other investment income (T5 slips)						17	
Registered Disability Savings Plan Income* (box 131 of the T4A slip)						18	
RRSP Income (from all T4RSP slips)						19	
Other Income						20	
Taxable scholarships, fellowships, bursaries, and grants						21	
<b>Total Income (Add lines 1 to 21)</b>						<b>22</b>	
<b>Net Income Section (Deductions from Total Income)</b>							
<i>(Line 23 removed due to a correction.)</i>							
Registered Pension Plan Deduction (box 20 of T4 slips & box 032 of T4A slips)						24	
RRSP Deduction (see receipts)						25	
Deduction for CPP Contribution on Self-Employment						26	
Deduction for CPP Enhanced Contributions on Employment Income						27	
Spousal Support Payments Made (see receipts)						28	
Annual Union, Professional, or Like Dues (receipts and box 44 of all T4 slips)						29	
Other Employment Expenses						30	
Child Care Expenses (see receipts provided)						31	
Universal Child Care Benefit Repayment (box 12 of all RC62 slips)						32	
Disability Support Deduction						33	
<b>Total Deductions (add lines 23 to 33)</b>						<b>34</b>	
<b>Net Income Before Adjustments (line 22 minus line 34)</b>						<b>35</b>	
Social Benefits Repayment						36	
<b>NET INCOME (line 35 minus line 36)</b>						<b>37</b>	
The Adjusted Family Net Income: will be the total of all Line 37 for each member of the household. *Registered Disability Savings Plan is noted because it is part of the RGI rent calculation.							