

**FAIR.**

**FOR ALL.**

**REVENU  
QUÉBEC**



**THE WORK PREMIUM,  
ADAPTED WORK PREMIUM  
AND SUPPLEMENT TO THE  
WORK PREMIUM**

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# CONTENTS

<u>Introduction</u>	5
<u>Glossary</u>	6
<u>Eligibility requirements</u>	7
<u>The work premium</u>	8
What is the work premium?.....	8
Who is entitled to the work premium? .....	8
How much is the work premium? .....	9
Can the work premium be paid in advance? .....	10
How to apply for advance payments .....	11
<u>The adapted work premium</u>	12
What is the adapted work premium? .....	12
Who is entitled to the adapted work premium? .....	13
How much is the adapted work premium? .....	14
Can the adapted work premium be paid in advance? .....	15
How to apply for advance payments .....	16
<u>The supplement to the work premium</u>	17
What is the supplement to the work premium? .....	17
Who is entitled to the supplement to the work premium? .....	17
How much is the supplement to the work premium? .....	18
Can the supplement to the work premium be paid in advance? .....	18
How to apply for advance payments .....	19



**YOUR ACTIVE  
PARTICIPATION  
IN THE QUÉBEC  
ECONOMY MAY  
MAKE YOU ELIGIBLE  
FOR ONE OR MORE  
OF THE TAX CREDITS  
PRESENTED  
IN THIS BROCHURE.**

The credits provide an incentive for workers like you to remain in the labour market.

Read this brochure for more information about eligibility requirements and how the tax credits work.

This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

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# INTRODUCTION

The work premium, adapted work premium and supplement to the work premium are tax credits that encourage you to remain in the labour market or enter it.

Do you earn employment income or income from the operation of a business? Have you received a research grant or do you receive Wage Earner Protection Program (WEPP) payments? Is your capacity for employment (or your spouse's) severely limited? If so, you may be entitled to the work premium or the adapted work premium.

You may also be entitled to the supplement to the work premium if you ceased to be entitled to last-resort financial assistance because you earned work income.



# GLOSSARY

## **Period of transition to work**

A period of transition to work

- **begins** on the first day of the month in which you stop receiving last-resort financial assistance (or financial assistance under the Alternative jeunesse program) because of work income you or your spouse earned at the time; and
- **ends**
  - no later than the last day of the eleventh month following the month in which you or your spouse returned to work; **or**
  - on the last day of the month preceding the one for which you become eligible again for last-resort financial assistance or financial assistance under the Alternative jeunesse program.

## **Social Assistance Program**

Last-resort financial assistance granted to people who do not have a severely limited capacity for employment.

## **Social Solidarity Program**

Last-resort financial assistance granted to people who have a severely limited capacity for employment.



# ELIGIBILITY REQUIREMENTS

You may be entitled to any of these tax credits, if

- you were resident in Québec on December 31, 2011;
- you are a Canadian citizen, an Indian, a permanent resident or a person on whom Canada has conferred refugee protection;
- you were born before January 1, 1994 (or you were born after December 31, 1993, and were in one of the following situations: you had a spouse on December 31; you were the parent of a child who lived with you; or you were recognized as an emancipated minor by a competent authority);
- you or your spouse on December 31 is reporting employment income, a research grant, Wage Earner Protection Program (WEPP) payments or income from a business that you or your spouse carried on alone or as a partner actively engaged in the business;
- you did not transfer to your father or mother, in your 2011 income tax return, an amount as a child 18 or over enrolled in post-secondary studies;
- no one received the child assistance payment from the Régie des rentes du Québec with regard to you, unless you reached the age of 18 before December 1, 2011;
- no one designated you as a dependent child for purposes of the tax credits respecting the work premium in his or her 2011 income tax return; **and**
- you were not confined to a prison or similar institution on December 31, 2011.

If you meet **all of these requirements**, read the information below to verify whether you are entitled to any of the tax credits.



# THE WORK PREMIUM

## What is the work premium?

The work premium is a refundable tax credit that can be claimed in your income tax return (Schedule P). A refundable tax credit is an amount that may be granted to you even if you do not have to pay income tax. The work premium is determined on the basis of a worker's income and family situation.

If you meet certain conditions, you may be eligible to receive advance payments of the work premium (see page 10).

## Who is entitled to the work premium?

You may be entitled to the work premium for a given year if you meet the eligibility requirements and the following conditions:

- Your annual work income is over \$2,400 if you are a person living alone or the head of a single-parent family; or, if you have a spouse (regardless of whether you have any children), your combined annual work income is over \$3,600.
- Your annual family income is less than the amount that corresponds to your situation in the table below.

<b>Situation</b>	<b>Family income</b>
Person living alone	\$15,343.80
Couple without children	\$23,605.60
Single-parent family*	\$32,856.00
Couple with at least one child*	\$44,788.00

\* The child must be under 18 or, if the child is 18 or over, be enrolled in vocational training at the secondary level or in a post-secondary program.



## How much is the work premium?

The work premium is calculated on the basis of your work income and family income, and takes your family situation into account.

The maximum amounts are as follows:

<b>Situation</b>	<b>Maximum annual work premium</b>
Person living alone	\$532.98
Couple without children	\$823.76
Single-parent family*	\$2,284.20
Couple with at least one child*	\$2,942.00

\* The child must be under 18 or, if the child is 18 or over, be enrolled in vocational training at the secondary level or in a post-secondary program.

Beyond certain income thresholds, the premium decreases until it reaches zero.

### Family income

Your family income is the total net income of your household, (that is, the amount on line 275 of your income tax return plus, if applicable, the amount on line 275 of your spouse's return).

For the work premium, your spouse must be resident in Québec on December 31, 2011.



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## Can the work premium be paid in advance?

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Yes. Instead of waiting until you file your income tax return to claim the work premium, you can obtain advance payments of the premium.

To receive advance payments of the work premium during the year, you must file an application with us. At the time of your application, you must

- be resident in Québec;
- be in the labour market;
- estimate that you are entitled to an annual work premium of more than \$500 if you designate a dependent child, or more than \$300 if you do not designate a dependent child; and
- be registered for direct deposit with Revenu Québec and hold an account in a financial institution with an establishment located in Canada.

The amounts given in this brochure are in effect for 2011.

Advance payments of the work premium are made by the 15th day of each month.



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## How to apply for advance payments

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You can apply for advance payments of the work premium either online or by mail.

To apply for advance payments **online**, you must

- register for My Account; and
- use the **Apply for Advance Payments of the Work Premium** service.

To apply for advance payments **by mail**, you must

- complete form TPZ-1029.8.P-V, *Work Premium: Application for Advance Payments*;
- gather the documents requested; and
- mail the form and documents to us.

You must submit your application no later than October 15 of the year for which the application is made.

You can obtain the application form from our website or order it by telephone. You can also use the form to change or cancel your application. If you have a spouse, **only one of you** can apply for advance payments.



# THE ADAPTED WORK PREMIUM

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## What is the adapted work premium?

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The adapted work premium is a refundable tax credit that can be claimed in your income tax return (Schedule P). A refundable tax credit is an amount that may be granted to you even if you do not have to pay income tax. The adapted work premium is determined on the basis of the income and family situation of a worker whose household includes an adult with a severely limited capacity for employment.





## Who is entitled to the adapted work premium?

You may be entitled to the adapted work premium if your or your spouse's annual work income is over \$1,200 and if you meet the eligibility requirements as well as **one** of the following conditions:

- During the year or in one of the last five years, you or your spouse received a severely limited capacity for employment allowance or an allowance under the Social Solidarity Program.
- For the year, you or your spouse is entitled to the amount for a severe and prolonged impairment in mental or physical functions.

Your annual family income must be less than the amount that corresponds to your situation in the table below.

<b>Situation</b>	<b>Family income</b>
Person living alone	\$22,837.20
Couple without children	\$33,340.40
Single-parent family*	\$41,058.00
Couple with at least one child*	\$51,948.00

\* The child must be under 18 or, if the child is 18 or over, be enrolled in vocational training at the secondary level or in a post-secondary program.

Where you are entitled to both the work premium and the adapted work premium for a given year, you must choose the most advantageous option. Your spouse must also claim the same premium for a given year.



## How much is the adapted work premium?

The adapted work premium is calculated on the basis of your work income and family income, and takes your family situation into account.

<b>Situation</b>	<b>Maximum annual adapted work premium</b>
Person living alone	\$1,024.92
Couple without children	\$1,522.44
Single-parent family*	\$2,847.00
Couple with at least one child*	\$3,383.20

\* The child must be under 18 or, if the child is 18 or over, be enrolled in vocational training at the secondary level or in a post-secondary program.

Beyond certain income thresholds, the premium decreases until it reaches zero.

### Family income

Your family income is the total net income of your household (that is, the amount on line 275 of your income tax return plus, if applicable, the amount on line 275 of your spouse's return).

For the adapted work premium, your spouse must be resident in Québec on December 31, 2011.



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## Can the adapted work premium be paid in advance?

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Yes. Instead of waiting until you file your income tax return to claim the adapted work premium, you can obtain advance payments of the premium.

To receive advance payments of the adapted work premium during the year, you must file an application with us. At the time of your application, you must

- be resident in Québec;
- be in the labour market;
- estimate that you are entitled to an annual adapted work premium of more than \$500 if you designate a dependent child, or more than \$300 if you do not designate a dependent child; and
- be registered for direct deposit with Revenu Québec and hold an account in a financial institution with an establishment located in Canada.

To be entitled to advance payments of the adapted work premium, the head of a single-parent family must estimate his or her work income to be at least \$3,201, and a couple with a child must estimate its work income to be at least \$3,701.

Advance payments of the adapted work premium are made by the 15th day of each month.



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## How to apply for advance payments

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You can apply for advance payments of the adapted work premium either online or by mail.

To apply for advance payments **online**, you must

- register for My Account; and
- use the **Apply for Advance Payments of the Work Premium** service.

To apply for advance payments **by mail**, you must

- complete form TPZ-1029.8.P-V, *Work Premium: Application for Advance Payments*;
- gather the documents requested; and
- mail the form and the documents to us.

You must submit your application no later than October 15 of the year for which the application is made.

You can obtain the application form from our website or order it by telephone. You can also use the form to change or cancel your application. If you have a spouse, **only one of you** can apply for advance payments.



# THE SUPPLEMENT TO THE WORK PREMIUM

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## What is the supplement to the work premium?

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The supplement to the work premium is a refundable tax credit that can be claimed in your income tax return (Schedule P). This amount can be granted to you for a maximum of 12 consecutive months. The supplement to the work premium can be paid for each month in which you earn at least \$200.

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## Who is entitled to the supplement to the work premium?

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You may be entitled to the supplement to the work premium, and thus receive an additional \$200 a month, if you meet all the eligibility requirements and the following conditions:

- The months in which you earn work income are included in a period of transition to work.
- You received last-resort financial assistance or financial assistance under the Solidarité jeunesse program or the Alternative jeunesse program during at least 36 of the 42 months immediately preceding the start of the period of transition to work.
- The first month of the period of transition to work in which you were no longer eligible for the Social Assistance Program or the Social Solidarity Program, you held a claim slip issued by the Ministère de l'Emploi et de la Solidarité sociale (MESS) that entitled you to certain dental care and prescription drugs, and you were not receiving benefits under the Alternative jeunesse program for the month preceding the start of your period of transition to work.



- Your work income is at least \$200 in the month for which you are claiming the supplement.

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## **How much is the supplement to the work premium?**

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The supplement to the work premium is a monthly amount of \$200 that can be granted for a maximum of 12 consecutive months. For a continuous work period of at least 12 months, the supplement could therefore reach a maximum of \$2,400 for a person living alone and \$4,800 in the case of a couple, if both spouses entered the labour market.

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## **Can the supplement to the work premium be paid in advance?**

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Yes, you can receive advance payments of the supplement to the work premium, if you file an application.

To receive advance payments of the supplement to the work premium, you must

- be registered for direct deposit with Revenu Québec;
- hold an account in a financial institution with an establishment located in Canada.

Advance payments of the supplement to the work premium are made by the 15th day of each month.



## How to apply for advance payments

To apply for advance payments of the supplement to the work premium, you must

- complete form TPZ-1029.8.PS-V, *Supplement to the Work Premium: Application for Advance Payments*;
- provide the documents requested; and
- submit the form and required documents to a local employment centre of the MESS.

You can obtain the application form for advance payments from Revenu Québec's website or from the MESS website at [www.mess.gouv.qc.ca](http://www.mess.gouv.qc.ca), or in a local employment centre. You can also order it by calling the MESS at 418 643-4721 or, toll-free, at 1 888 643-4721. To modify or cancel your application, you must contact a client services representative at one of Revenu Québec's offices.

### **Important**

You may have to repay the advance payments received if you do not meet the eligibility requirements for the tax credit or if your situation changes during the year.

You must therefore notify us of any change in your personal or family situation during the year that could affect the amount of your advance payments of the work premium, the adapted work premium or the supplement to the work premium.

# TO CONTACT US

## Online

[www.revenuquebec.ca](http://www.revenuquebec.ca)

## By telephone

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

### Individuals and individuals in business

Québec City	Montréal	Elsewhere
<b>418 659-6299</b>	<b>514 864-6299</b>	<b>1 800 267-6299</b> (toll-free)

### Businesses, employers and agents for consumption taxes

Québec City	Montréal	Elsewhere
<b>418 659-4692</b>	<b>514 873-4692</b>	<b>1 800 567-4692</b> (toll-free)

### Persons with a hearing impairment

Montréal	Elsewhere
<b>514 873-4455</b>	<b>1 800 361-3795</b> (toll-free)

## By mail

### Individuals and individuals in business

#### Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des services  
à la clientèle des particuliers  
Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale  
des services à la clientèle  
des particuliers  
Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

### Businesses, employers and agents for consumption taxes

#### Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations  
avec la clientèle des entreprises  
Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

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