

The Work Premium, Adapted Work Premium and Work Premium Supplement



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Introduction

The work premium, adapted work premium and work premium supplement: incentives to remain in the labour market or join it

Do you earn income from employment, the operation of a business or a research grant? Is your capacity for employment (or your spouse's) severely limited? If so, you may be entitled to a work premium or an adapted work premium.

If, after March 31, 2008, you ceased to receive last-resort financial assistance because you earned work income, you may be entitled to the work premium supplement.

To be entitled to any of these incentives, you must meet the following conditions:

- You must be resident in Québec on December 31 of the year for which you make an application.
- You are a Canadian citizen, an Indian, a permanent resident or a person who has been granted asylum in Canada.
- You are not in prison or a similar establishment on December 31, 2008, nor did you spend more than six months there.

If you meet all of these conditions, continue reading. The following information will help you verify your eligibility for each premium.

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 the worker's income and family situation.

Revenu Québec may, under certain conditions, pay the work premium in advance (see page 7).

Who is entitled to the work premium?

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

- Your annual work income is over \$2,400 if you are living alone or are a single-parent family, or over \$3,600 if you are a couple with or without children.
- Your household's annual income is lower than the amounts listed below.

Situation	Annual income
Person living alone	\$14,973.20
Couple without children	\$23,054.80
Single-parent family	\$31,984.00
Couple with at least one child ¹	\$43,654.00

1. 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 based on your work income as well as the income of your household and takes your family situation into account.

The maximum amounts of the premium are as follows:

Situation	Maximum annual work premium
Person living alone	\$517.72
Couple without children	\$801.08
Single-parent family	\$2,218.80
Couple with at least one child ¹	\$2,861.00

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

Annual income

Annual income is the total net income of your household, (that is, the amount you entered on line 275 of your income tax return and, if applicable, the amount entered by your spouse).

For the work premium, your spouse must be resident in Québec on December 31, 2008.

Can the work premium be paid in advance?

Yes. Instead of waiting until you file your income tax return, you can obtain advance payments of the work premium in the form of instalments. For the current year, we can make advance payments of the work premium by direct deposit.

To receive advance payments of the work premium during the year, you must file an application with Revenu Québec. However, at the time of your application, you must

- be resident in Québec;
- be the father or mother of a child¹ who is your dependant;
- be on the labour market;
- determine that you are entitled to an annual work premium of more than \$500. (For example, to be entitled to a premium of more than \$500, a single-parent family must estimate its work income to be at least \$4,067. A couple with a child must estimate its work income to be at least \$5,601.)

Advance payments of the work premium are made in equal quarterly instalments, around January 15, April 15, July 15 and October 15.

1. 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 to apply for advance payments?

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

- complete form TPZ-1029.8.P-V, *Work Premium: Application for Advance Payments*;
- provide the documents requested; and
- mail the form and required documents before September 1.

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

Revenu Québec will determine the amount to which you are entitled as advance payments of the work premium.

Important

You must notify us of any change in your or your family's situation that could affect the amount of your advance payments of the work premium.





The adapted work premium

What is the adapted work premium?

The adapted work premium is a refundable tax credit that can be claimed on Schedule P of your income tax return. 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 the worker whose household includes an adult whose capacity for employment is severely limited.

Who is entitled to the adapted work premium?

You may be entitled to the adapted work premium if you meet one of the following conditions:

- During the year, you or your spouse received a social solidarity allowance.*
- During one of the last five years, you or your spouse received a social solidarity allowance or a severely limited capacity for employment allowance.
- For the year, you or your spouse are entitled to the amount for a severe and prolonged impairment in mental or physical functions.
- Your annual work income is over \$1,200.

* See the definition of "social solidarity allowance" on page 15.

- Your household's annual income is lower than the amounts listed below.

Situation	Annual income
Person living alone	\$22,377.40
Couple without children	\$32,371.40
Single-parent family	\$40,211.00
Couple with at least one child ¹	\$50,418.00

Where you are entitled to both the work premium and the adapted work premium for a given year, you must only apply for one or the other. If you apply for the adapted work premium, your spouse cannot apply for the work premium.

How much is the adapted work premium?

The adapted work premium is based on your work income as well as the income of your household and takes your family situation into account.

Situation	Maximum annual adapted work premium
Person living alone	\$1,003.14
Couple without children	\$1,476.54
Single-parent family	\$2,786.50
Couple with at least one child ¹	\$3,281.20

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

Annual income

Annual income is the total net income of your household, (that is, the amount you entered on line 275 of your income tax return and, if applicable, the amount entered by your spouse).

For the adapted work premium, your spouse must be resident in Québec on December 31, 2008.

1. 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.

Can the adapted work premium be paid in advance?

No. For 2008, the adapted work premium cannot be paid in advance, that is, by instalments. As of 2009, the work premium may be paid in advance under the same rules that apply to the work premium.



The amounts shown in this brochure are for 2008.



The work premium supplement

What is the work premium supplement?

The work premium supplement is a refundable tax credit that can be claimed on Schedule P of your income tax return. This amount may be granted to you, on an individual basis, for a maximum of twelve consecutive months. The work premium supplement may be paid for each month in which you earn at least \$200.

Who is entitled to the work premium supplement?

You may be entitled to the work premium supplement if you meet the following conditions:

- Your work income is at least \$200 in the month for which you are claiming the supplement.
- You received last-resort financial assistance during at least 36 of the 42 months preceding the month you ceased to receive the assistance because you or your spouse earned work income.
- In the first month in which you were no longer eligible for the social assistance program,* you held a claim booklet issued by the Ministère de l'Emploi et de la Solidarité sociale that entitled you to certain dental and pharmaceutical services.
- You are registered for direct deposit with Revenu Québec.

* See the definition of "social assistance program" on page 15.

How much is the work premium supplement?

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

Can the work premium supplement be paid in advance?

Yes, under certain conditions. You must apply for the supplement. Advance payments are made through direct deposit, in an account that you hold in an establishment of a financial institution in Québec, on the 15th day of the month following the month in which you apply for the supplement. However, for the period of April through August 2008, a single payment will be made on September 15, 2008.

How to apply for advance payments?

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

- complete form TPZ-1029.8.PS-V, *Work Premium Supplement: Application for Advance Payments*;
- provide the documents requested; and
- submit the form and required documents to a Centre local d'emploi of the Ministère de l'Emploi et de la Solidarité sociale (MESS).

You may obtain the form on our website or 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 Revenu Québec office.

Important

You must notify us of any change in your or your family's situation that could affect the amount of your advance payments of the work premium supplement.



Definitions

Social solidarity allowance

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

Social assistance program

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

To contact us



By Internet

We invite you to visit our website at www.revenu.gouv.qc.ca.



By telephone

Hours of availability for telephone service

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

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

Information concerning individuals and individuals in business

Québec City area	Montréal area	Elsewhere (toll-free)
418 659-6299	514 864-6299	1 800 267-6299

Information concerning businesses, employers and consumption taxes

Québec City area	Montréal area	Elsewhere (toll-free)
418 659-4692	514 873-4692	1 800 567-4692

Information service for persons with a hearing impairment

Montréal area	Elsewhere (toll-free)
514 873-4455	1 800 361-3795



By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière
and Montérégie

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

Québec City and other areas

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

Businesses, employers and consumption taxes

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

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

Québec City and other areas

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