

# The Work Premium, Adapted Work Premium and Supplement to the Work Premium



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## Introduction

The work premium, adapted work premium and supplement to the work premium: 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.

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

To be entitled to any of these incentives, you must

- be resident in Québec on December 31 of the year for which you make an application;
- be a Canadian citizen, an Indian, a permanent resident or a person on whom Canada has conferred refugee protection;
- not be confined to a prison or similar institution on December 31, 2009, nor have spent more than six months there in the year.

If you meet these conditions, read the information below to verify whether you are eligible for one or more of the premiums.

## 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.

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

Situation	Annual income
Person living alone	\$15,275.80
Couple without children	\$23,513.80
Single-parent family <sup>1</sup>	\$32,696.00
Couple with at least one child <sup>1</sup>	\$44,599.00

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

The maximum premium amounts are as follows:

Situation	Maximum annual work premium
Person living alone	\$530.18
Couple without children	\$819.98
Single-parent family <sup>1</sup>	\$2,272.20
Couple with at least one child <sup>1</sup>	\$2,928.50

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, 2009.

## Can the work premium be paid in advance?

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

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.

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 on 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.

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

## 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.



The amounts given in this folder are in effect for 2009.



## The adapted work premium

### What is the adapted work premium?

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 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.

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\* See the definition of "Social Solidarity Program" on page 15.

Your family income is lower than the amounts listed below.

<b>Situation</b>	<b>Family income</b>
Person living alone	\$22,806.80
Couple without children	\$33,131.40
Single-parent family <sup>1</sup>	\$41,002.00
Couple with at least one child <sup>1</sup>	\$51,618.00

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 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	\$1,023.48
Couple without children	\$1,512.54
Single-parent family <sup>1</sup>	\$2,843.00
Couple with at least one child <sup>1</sup>	\$3,361.20

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.

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, 2009.

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

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

To receive advance payments of the adapted 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 on 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.

For example, to be entitled to an adapted work premium of more than \$500, a single-parent family must estimate its 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 in equal quarterly instalments, around January 15, April 15, July 15 and October 15.

## How to apply for advance payments

To apply for advance payments of the adapted 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 adapted work premium.



## The supplement to the work premium

### What is the supplement to the work premium?

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

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

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

- 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.
- The first month in which you were no longer eligible for the Social Assistance Program\* or the Social Solidarity 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.
- Your work income is at least \$200 in the month for which you are claiming the supplement.

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\* See the definitions of "Social Assistance Program" and "Social Solidarity Program" on page 15.

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

The supplement to the work premium is a monthly amount of \$200 that is 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 supplement to the work premium be paid in advance?

Yes, you can receive the supplement to the work premium in advance if you file an application. Advance payments are deposited directly in an account that you hold in a financial institution in Québec, on the 15th day of each month following the month in which you apply for the supplement.

## 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 Centre local d'emploi of the Ministère de l'Emploi et de la Solidarité sociale (MESS).

You may obtain the form from our website or from the MESS website at [www.mess.gouv.qc.ca](http://www.mess.gouv.qc.ca), or in a Centre local d'emploi (CLE). You may 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 Revenu Québec office.

### Important

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



## Definitions

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### **Social Assistance Program**

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

### **Social Solidarity Program**

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

## To contact us



### By Internet

We invite you to visit our website at [www.revenu.gouv.qc.ca](http://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

**418 659-6299**

Montréal area

**514 864-6299**

Elsewhere (toll-free)

**1 800 267-6299**

#### Information concerning businesses, employers and consumption taxes

Québec City area

**418 659-4692**

Montréal area

**514 873-4692**

Elsewhere (toll-free)

**1 800 567-4692**

#### Information service for persons with a hearing impairment

Montréal area

**514 873-4455**

Elsewhere (toll-free)

**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

Direction principale des services

à la clientèle des entreprises

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

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**Québec**



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