

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your provincial tax deductions.

Fill out this form based on the best estimate of your circumstances.

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number
Address	Postal code	For non-residents only Country of permanent residence	Social insurance number

1. Basic personal amount – Every person employed in Ontario and every pensioner residing in Ontario can claim this amount. If you will have more than one employer or payer at the same time in 2024, see "More than one employer or payer at the same time" on page 2.

2. Age amount – If you will be 65 or older on December 31, 2024, and your net income will be \$45,068 or less, enter \$6,054. You may enter a partial amount if your net income for the year will be between \$45,068 and \$85,428. To calculate a partial amount, fill out the line 2 section of Form TD1ON-WS, Worksheet for the 2024 Ontario Personal Tax Credits Return.

3. Pension income amount – If you will receive regular pension payments from a pension plan or fund (not including Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter **whichever is less**: \$1,714 or your estimated annual pension.

4. Disability amount – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$10,017.

5. Spouse or common-law partner amount – Enter \$10,528 if you are supporting your spouse or common-law partner and **both** of the following conditions apply:

- Your spouse or common-law partner lives with you
- Your spouse or common-law partner's net income for the year will be \$1,053 or less

You may enter a partial amount if your spouse's or common-law partner's net income for the year will be between \$1,053 and \$11,581. To calculate a partial amount, fill out the line 5 section of Form TD1ON-WS.

6. Amount for an eligible dependant – Enter \$10,528 if you are supporting an eligible dependant and **all** of the following conditions apply:

- You do **not** have a spouse or common-law partner, or you **have** a spouse or common-law partner who does not live with you and who you are not supporting or being supported by
- The dependant is related to you and lives with you
- The dependant's net income for the year will be \$1,053 or less

You may enter a partial amount if the eligible dependant's net income for the year will be between \$1,053 and \$11,581. To calculate a partial amount, fill out the line 6 section of Form TD1ON-WS.

7. Ontario caregiver amount – You may claim this amount if you are supporting an eligible infirm dependant aged 18 or older:

- your child or your grandchild (or your spouse or common-law partner);
- your parent, grandparent, brother, sister, aunt, uncle, niece or nephew who is resident in Canada (or your spouse or common-law partner)

To calculate this amount, fill out the line 7 section of Form TD1ON-WS.

8. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of their age amount, pension income amount, or disability amount on their income tax and benefit return, enter the unused amount.

9. Amounts transferred from a dependant – If your dependant will not use all of their disability amount on their income tax and benefit return, enter the unused amount.

10. TOTAL CLAIM AMOUNT – Add lines 1 to 9.
Your employer or payer will use this amount to determine the amount of your provincial tax deductions.

