

## Calculation chart for instalment payments for 2022

If you are an individual, use this chart to calculate your estimated **net tax owing** and to determine your **total instalment amount due**.

**What you need** – To fill out this chart, use the information on your 2021 notice of assessment, notice of reassessment or income tax and benefit return, or use your estimated income, deductions, and credits for 2022, depending on the option you decide to use. Then, enter the amounts that correspond to the lines in the chart.

For more information about instalment payments and the calculation options available to you, go to [canada.ca/taxes-instalments](https://canada.ca/taxes-instalments).

### Residence and main source of income

1. Do you live in Quebec?  Yes  No
2. Will your main source of income in 2022 be self-employment income from farming or fishing?  Yes  No

### Income information

Payable	Dollars only	
Net federal tax (line 42000)	\$	1
Social benefits repayment (line 42200)	+ \$	2
Provincial or territorial tax (line 42800)	+ \$	3
Yukon First Nations tax (line 43200)	+ \$	4
Total payable ( <b>add</b> lines 1 to 4) =		\$ <input style="width: 100px;" type="text"/> 5

Credits	Dollars only	
Total income tax deducted (line 43700) (Quebec residents use line 43900)	\$	6
Refundable abatements (line 44000) plus federal refundable First Nations abatement (line 44100)	+ \$	7
Refundable medical expense supplement (line 45200)	+ \$	8
Canada workers benefit (line 45300)	+ \$	9
Canada training credit (line 45350)	+ \$	10
Refund of investment tax credit (line 45400)	+ \$	11
Part XII.2 trust tax credit (line 45600)	+ \$	12
Eligible educator school supply tax credit (line 46900)	+ \$	13
Canadian journalism labour tax credit (line 47555)	+ \$	14
Other refundable credits (line 47556)	+ \$	15
Provincial or territorial credits (line 47900)	+ \$	16
Yukon business carbon price rebate (line 63855 of Form YT479)	– \$	17
Total credits ( <b>calculate</b> lines 6 to 17) =		\$ <input style="width: 100px;" type="text"/> 18
<b>Net tax owing</b> (line 5 <b>minus</b> line 18) =		\$ <input style="width: 100px;" type="text"/> 19

## CPP and EI payable on self-employment and other earnings

Your Canada Pension Plan (CPP) contributions and/or employment insurance (EI) premiums payable are not used to calculate the amount of net tax owing. However, they must be added when calculating your total instalment amount due (line 20 and line 21).

		Dollars only
Canada Pension Plan contributions payable on self-employment and other earnings (line 42100)	+ \$	20
Employment insurance premiums payable on self-employment and other eligible earnings (line 42120)	+ \$	21
<b>Total amount due (add lines 19 to 21) =</b>		<b>\$</b> <input type="text"/> <b>22</b>

**If your net tax owing (line 19) is \$3,000 or less (\$1,800 or less if you live in Quebec),  
you do not have to pay tax by instalments in 2022.**

## Instalment payments (if you are **not** a farmer or a fisher)

Instalment payments to be made on the following dates (line 22 **divided** by 4):

March 15, 2022

June 15, 2022

September 15, 2022

December 15, 2022

## Instalment reminder for September and December 2022

If your reminder **only** states instalment payments for September and December 2022, you will need to make two payments for the whole year on the following dates: 75% of the total (line 22 **multiplied** by 75%) on September 15 and 25% (line 22 **multiplied** by 25%) on December 15.

September 15, 2022

December 15, 2022

## Farmers and fishers

If you are a farmer or a fisher, you only have to make one instalment payment (line 22 **multiplied** by 66%):

December 31, 2022

## Interest and penalty charges

If you received an instalment reminder and you are required to pay instalments but do not make the required payments, you may have interest and penalty charges.

**Do not send us this calculation chart or any income tax and benefit return you may have filled out to make your estimates. Keep them for your records.**