



Case Study

Read the information below and then answer the questions on the next page.

Sonja (born on December 2, 1972) is married to Jeremy Anderson (born on April 5, 1967). They are the parents of three children:

- Derrick – born on July 9, 2000;
- Wayne – born on January 15, 2005; and
- Chelsea – born on May 28, 2009.

Chelsea is unable to walk and uses a wheelchair. She has Form T2201 on file with the CRA and Jeremy has claimed the disability transfer for Chelsea in previous years.

In 2014, Sonja had suffered an injury that caused her to go blind. She has Form T2201 on file with CRA. For the first part of 2019, she received \$8,500 in income from a group sickness or accident insurance plan, which was an employee-pay-all plan that only she contributed to. She never received a slip for this benefit. She received Worker's Compensation Benefits (WCB) of \$7,800, reported on a T5007 slip.

In April, Sonja inherited \$23,000 from her late great-aunt. She set \$15,000 aside with other savings to use as a down payment on a new home later in the year and put \$1,000 each into savings accounts for her three children. Each of the children earned \$25 of interest from these savings accounts. The bank did not issue information slips for the interest paid. Sonja contributed the remaining \$5,000 of inheritance to a spouse or common-law partner RRSP.

Sonja's RRSP limit is \$4,000, and Jeremy's is \$23,000.

Jeremy worked for Grant Manufacturing in Old City. In February, Jeremy's union called a strike; during that time, he received \$1,200 in strike pay. Jeremy has a receipt for \$450 paid in union dues last year.

May was Jeremy's last month with Grant Manufacturing. He has a receipt for \$6,000 from the portion of the retiring allowance that he contributed into his RRSP.

In June, Jeremy took out \$2,000 from the RRSP Sonja had contributed for him in April. On August 1, he started a new job at AA Consulting Inc. in Your City.

For the last 10 years, the family has resided in a house they owned at 789 King Street, Old City, YP, for which they paid \$1,425 in property taxes for the first half of the year. On July 1st, they moved to their new home at 522 Orangewood Drive, Your City, which is 120 km away from their old home (assume a per km rate of \$0.50). The family did not stop for any meals when travelling and did not live in any temporary lodging. They paid Gentle Moves \$2,500 for the transportation of their household and \$100 for boxes and other moving supplies.

The old house, which they originally bought for \$300,000 in Old City, was sold in July for \$400,000. They paid \$1,300 in legal fees related to the sale and a \$20,000 commission to the real estate agent. They bought their new home for \$450,000 and paid \$1,750 for legal fees to purchase the home and \$300 for transfer of the title. Property taxes on the new home for the last 6 months of the year amounted to \$1,800.

Their new home in Your City is 8 km from AA Consulting Inc. and 12 km from ABC Inc. The old home was 122 km from AA Consulting Inc. and 115 km from ABC Inc. Neither employer paid them anything to move to Your City.

Before moving into the new home, the family had spent \$15,000 from the mortgage to renovate the house in order to make it accessible for Chelsea's wheelchair. These renovations did not increase the value of the house and they would not typically have been incurred by persons who do not have severe and prolonged mobility impairment.

Sonja went back to work in September but in order to do so she required specialized job coaching; she also needed to purchase equipment and software to allow her to read print. During the first month she worked at ABC Inc., she paid for attendant care to help her get acclimatized to the job. She has a note from a doctor certifying that the special services were necessary in order to work and she has a prescription for the software and equipment. Altogether, these expenses came to \$6,100 and Sonja has decided to claim them as disability supports and not medical expenses.

In the fall, Jeremy and Sonja asked her mother, Shauna Davis, to come over on nights when both of them worked and keep an eye on the kids. Over that time, they paid her a token amount of \$800 for this service. Shauna gave them two \$400 receipts (one for Chelsea and one for Wayne) that included her Social Insurance Number. Shauna was the only child care provider they had last year.

During the first part of the year, Derrick worked at the local mall and has a T4 from the Dollar Store.

In the fall, Derrick attended university. He has a T2202 slip showing 4 months of full-time enrolment and tuition fees of \$3,200. Derrick received a scholarship of \$6,235 from the local university.

Wayne earned \$2,000 doing odd jobs during the summer.

Last year, Sonja paid \$1,500 to an orthodontist to fix Wayne's teeth.

Sonja has been supporting the Salvation Army for many years. Last year she donated \$350.

All information slips are reproduced below:

Grant Manufacturing

Year **2019**

T4 Statement of Remuneration Paid
État de la rémunération payée

Employment income – line 10100
Revenus d'emploi – ligne 10100 **14 23,076.92**

Income tax deducted – line 43700
Impôt sur le revenu retenu – ligne 43700 **22 11,805.30**

Employer's account number / Numéro de compte de l'employeur **54**

Province of employment / Province d'emploi **10 YP**

Employee's CPP contributions – line 30800
Cotisations de l'employé au RPC – ligne 30800 **16 998.42**

Eligible earnings
Gains assurable d'AE **24 23,076.92**

Social insurance number / Numéro d'assurance sociale **12 805 020 351**

Exempt – Exemption
CPP/QPP EI PPIP
RPC/RRQ AE RPAP **28**

Employment code / Code d'emploi **29**

Employee's QPP contributions – line 30800
Cotisations de l'employé au RRQ – ligne 30800 **17**

CPP/QPP pensionable earnings
Gains ouvrant droit à pension – RPC/RRQ **26 23,076.92**

Employee's EI premiums – line 31200
Cotisations de l'employé à l'AE – ligne 31200 **18 373.85**

Union dues – line 21200
Cotisations syndicales – ligne 21200 **44 450.00**

RPP contributions – line 20700
Cotisations à un RPA – ligne 20700 **20 1,020.00**

Charitable donations – line 34900
Dons de bienfaisance – ligne 34900 **46**

Pension adjustment – line 20600
Facteur d'équivalence – ligne 20600 **52 2,085.00**

RPP or DPSP registration number
N° d'agrément d'un RPA ou d'un RPDB **50 45986522**

Employee's PPIP premiums – see over
Cotisations de l'employé au RPAP – voir au verso **55**

PPIP insurable earnings
Gains assurable du RPAP **56**

Other information (see over)
Autres renseignements (voir au verso)

Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
38	3,400.00	39	1,700.00	40	150.00
66	8,000.00	67	12,000.00		

AA Consulting Inc.

Year **2019**

T4 Statement of Remuneration Paid
État de la rémunération payée

Employment income – line 10100
Revenus d'emploi – ligne 10100 **14 32,621.00**

Income tax deducted – line 43700
Impôt sur le revenu retenu – ligne 43700 **22 6,417.90**

Employer's account number / Numéro de compte de l'employeur **54**

Province of employment / Province d'emploi **10 YP**

Employee's CPP contributions – line 30800
Cotisations de l'employé au RPC – ligne 30800 **16 1,485.17**

Eligible earnings
Gains assurable d'AE **24 32,621.00**

Social insurance number / Numéro d'assurance sociale **12 805 020 351**

Exempt – Exemption
CPP/QPP EI PPIP
RPC/RRQ AE RPAP **28**

Employment code / Code d'emploi **29**

Employee's QPP contributions – line 30800
Cotisations de l'employé au RRQ – ligne 30800 **17**

CPP/QPP pensionable earnings
Gains ouvrant droit à pension – RPC/RRQ **26 32,621.00**

Employee's EI premiums – line 31200
Cotisations de l'employé à l'AE – ligne 31200 **18 528.46**

Union dues – line 21200
Cotisations syndicales – ligne 21200 **44**

RPP contributions – line 20700
Cotisations à un RPA – ligne 20700 **20 900.00**

Charitable donations – line 34900
Dons de bienfaisance – ligne 34900 **46**

Pension adjustment – line 20600
Facteur d'équivalence – ligne 20600 **52 1,800.00**

RPP or DPSP registration number
N° d'agrément d'un RPA ou d'un RPDB **50 P-A5216**

Employee's PPIP premiums – see over
Cotisations de l'employé au RPAP – voir au verso **55**

PPIP insurable earnings
Gains assurable du RPAP **56**

Other information (see over)
Autres renseignements (voir au verso)

Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant

Canada Revenue Agency / Agence du revenu du Canada		Statement of RRSP Income / État du revenu provenant d'un REER		T4RSP	
Year / Année: 2019	16 Annuity payments / Paiements de rente	18 Refund of premiums / Remboursement de primes	20 Refund of excess contributions / Remboursement des cotisations excédentaires	22 Withdrawal and commutation payments / Retrait et paiements de commutation: 2,000.00	26 Amounts deemed received on death / Montants réputés reçus lors de l'annulation de l'investissement
28 Other income or deductions / Autres revenus ou déductions	30 Income tax deducted / Impôt sur le revenu retenu: 200.00	34 Amounts deemed received on death / Montants réputés reçus au décès	27 RRSP withdrawal / Retrait RRP	36 Transfers on breakdown of marriage or common-law part / Transferts après rupture du mariage ou de l'union de fait	
Recipient's name and address – Nom et adresse du bénéficiaire			24 Contributor spouse or common-law partner / Époux ou conjoint de fait cohabitant: Yes <input checked="" type="checkbox"/> / No <input type="checkbox"/>	36 Spouse's or common-law partner's social insurance number / Numéro d'assurance sociale de l'époux ou du conjoint de fait: 805020021	
Last name (print) / Nom de famille (en lettres moulées): Anderson			12 Social insurance number / Numéro d'assurance sociale: 805020351		14 Contract number / Numéro de contrat
First name / Prénom: Jeremy			60 Name of payer (issuer) of plan – Nom du payeur (émetteur) du régime: Financial Trust		
Initials / Initiales			61 Account number / Numéro de compte		
522 Orangewood Drive Your City, YP, X0X 0X0			40 Tax-paid amount / Montant libéré d'impôt		

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T4RSP (19)

If your social insurance number is not shown, see the back of this slip.
*Si votre numéro d'assurance sociale n'est pas indiqué, lisez le verso de ce feuillet.

Protected B when completed / Protégé B une fois rempli

Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
Employer's name – Nom de l'employeur: ABC Inc.	Year / Année: 2019	Employment income – line 10100 / Revenus d'emploi – ligne 10100: 18,333.40	Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700: 2,540.20
54 Employer's account number / Numéro de compte de l'employeur	Province of employment / Province d'emploi: YP	16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800: 756.35	24 EI insurable earnings / Gains assurables d'AE: 18,333.40
12 Social insurance number / Numéro d'assurance sociale: 805 020 021	28 Exempt – Exemption / CFP/PPP EI RPP / RPC/RRQ AE RPAP	17 Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800	26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ: 18,333.40
Employee's name and address – Nom et adresse de l'employé		18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200: 296.95	44 Union dues – line 21200 / Cotisations syndicales – ligne 21200
Last name (in capital letters) / Nom de famille (en lettres moulées): Anderson		20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700	46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900
First name / Prénom: Sonja		52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600	50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDS
522 Orangewood Drive Your City, YP, X0X 0X0		55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso	56 PPIP insurable earnings / Gains assurables du RPAP
Other information (see over) / Autres renseignements (voir au verso)			

T4 (19) Protected B when completed / Protégé B une fois rempli



Canada Revenue
Agence du revenu
du Canada

T5007
Statement of Benefits
État des prestations

Protected B / Protégé B
when completed / une fois rempli

Year 2019 Année	10 Workers' compensation benefits 7,800.00 Indemnités pour accidents du travail	11 Social assistance payments or provincial or territorial supplements Prestations d'assistance sociale ou supplément provincial ou territorial	12 Social insurance number 805 020 021 Numéro d'assurance sociale	13 Report code 0 Code de genre de feuillet
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Recipient's name and address – Nom et adresse du bénéficiaire
Last name (print)
Nom de famille (en lettres moulées)

First name
Prénom

Initials
Initiales

Anderson

Sonja

Payer's name and address
Nom et adresse du payeur

Workers' Compensation Board

**522 Oranewood Drive
Your City, YP, X0X 0X0**

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T5007 (19)

Employer's name – Nom de l'employeur
Dollar Store

Canada Revenue Agency
Agence du revenu du Canada
Year
Année **2019**

T4
Statement of Remuneration Paid
État de la rémunération payée

Employment income – line 10100
Revenus d'emploi – ligne 10100 **14 10,180.00**

Income tax deducted – line 43700
Impôt sur le revenu retenu – ligne 43700 **22 150.00**

Employer's account number / Numéro de compte de l'employeur
54

Province of employment
Province d'emploi **10 YP**

Employee's CPP contributions – line 30800
Cotisations de l'employé au RPC – ligne 30800 **16 340.68**

Employee's EI premiums – line 31200
Cotisations de l'employé à l'AE – ligne 31200 **18 164.92**

Employee's RPP contributions – line 20700
Cotisations de l'employé au RPA – ligne 20700 **20**

Employee's PPIP premiums – see over
Cotisations de l'employé au RPAP – voir au verso **55**

Employee's EI insurable earnings
Gains assurables d'AE **24 10,180.00**

Employee's CPP/QPP pensionable earnings
Gains ouvrant droit à pension – RPC/RRQ **26 10,180.00**

Union dues – line 21200
Cotisations syndicales – ligne 21200 **44**

Charitable donations – line 34900
Dons de bienfaisance – ligne 34900 **46**

RPP or DPSP registration number
N° d'agrément d'un RPA ou d'un RPDS **50**

PPIP insurable earnings
Gains assurables du RPAP **56**

Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales
Anderson Derrick

**522 Oranewood Drive
Your City, YP, X0X 0X0**

Other information (see over)
Autres renseignements (voir au verso)

Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant

T4A (19) Protected B when completed / Protected B une bis rempli



Canada Revenue Agency
Agence du revenu du Canada

Protected B / Protégé B
when completed / une fois rempli

For student / Pour étudiant **1**

Year
Année **2019**

T2202 Tuition and Enrolment Certificate
Certificat pour frais de scolarité et d'inscription

Name and address of designated educational institution Nom et adresse de l'établissement d'enseignement Your City University		11 School type Catégorie d'école 1		12 Flying school or club École ou club de pilotage	
		14 Student number Numéro d'étudiant		15 Filer Account Number Numéro de compte du déclarant R Z 	
13 Name of program or course Nom du programme ou du cours Bachelor of Arts		19 Session periods/ Périodes d'études		20 From YY/MM De AA/MM	
				21 To YY/MM À AA/MM	
Student Name Nom de l'étudiant Derrick Anderson		21 Number of months part-time/ Nombre de mois à temps partiel		22 Number of months full-time/ Nombre de mois à temps plein	
		1		4	
		2			
		3			
		4			
Student address Adresse de l'étudiant 522 Oranewood Drive Your City, YP, X0X 0X0		Totals / Totaux		25 4	
				26 \$ 3,200.00	
17 Social insurance number (SIN) Numéro d'assurance sociale (NAS) 8 1 0 0 2 0 5 6 0		<p>Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2</p> <p>Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.</p>			

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T2202 (08/2019)

Canada