

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

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

If you do not fill out this form, your tax deductions will only include the basic personal amount, estimated by your employer or payer based on the income they pay you.

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

**1. Basic personal amount** – Every person employed in the Yukon and every pensioner residing in the Yukon can enter a basic personal amount of \$15,705. However, if your net income from all sources will be greater than \$173,205 and you enter \$15,705, you may have an amount owing on your income tax and benefit return at the end of the tax year. If your income from all sources will be greater than \$173,205, you have the option to calculate a partial claim. To do so, fill in the appropriate section of Form TD1YT-WS, Worksheet for the Yukon 2024 Personal Tax Credits Return, and enter the calculated amount here.

**2. Family caregiver amount for infirm children under age 18** – Only one parent may claim \$2,616 for each infirm child born in 2007 or later who lives with both parents throughout the year. If the child does not live with both parents throughout the year, the parent who has the right to claim the "Amount for an eligible dependant" on line 8 may also claim the family caregiver amount for the child.

**3. Age amount** – If you will be 65 or older on December 31, 2024, and your net income for the year from all sources will be \$44,325 or less, enter \$8,790. You may enter a partial amount if your net income for the year will be between \$44,325 and \$102,925. To calculate a partial amount, fill out the line 3 section of Form TD1YT-WS.

**4. 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: \$2,000 or your estimated annual pension.

**5. Tuition (full time and part time)** – Fill in this section if you are a student at a university or college, or an educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees. Enter your total tuition fees that you will pay if you are a full-time or part-time student.

**6. 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 \$9,872.

**7. Spouse or common-law partner amount** – Enter the difference between the amount on line 1 (line 1 plus \$2,616 if your spouse or common-law partner is **infirm**) and your spouse's or common-law partner's estimated net income for the year if **both** of the following conditions apply:

- Your spouse's or common-law partner's net income for the year will be less than the amount on line 1 (line 1 plus \$2,616 if your spouse or common-law partner is **infirm**)
- You are supporting your spouse or common-law partner who lives with you

In all cases, go to line 9 if your spouse or common-law partner is **infirm** and has a net income for the year of \$28,041 or less.

**8. Amount for an eligible dependant** – Enter the difference between the amount on line 1 (line 1 plus \$2,616 if your dependant is **infirm**) and your eligible dependant's estimated net income for the year if **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
- You are supporting the dependant who lives with you
- The dependant is related to you
- The dependant's net income for the year will be less than the amount on line 1 (line 1 plus \$2,616 if the dependant is **infirm** and you **cannot** claim the **Canada caregiver amount for infirm children under age 18** for this dependant)

In all cases, go to line 9 if your dependant is 18 years or older, **infirm**, and has a net income for the year of \$28,041 or less.

**9. Yukon caregiver amount for the eligible dependant or spouse or common-law partner** – Fill out this section if, at any time in the year, you support an **infirm** eligible dependant (aged 18 or older) or an **infirm** spouse or common-law partner whose net income for the year will be \$28,041 or less. To calculate an amount you may enter here, fill out the line 9 section of Form TD1YT-WS.

**10. Yukon caregiver amount for dependant(s) age 18 or older** – If, at any time in the year, you support an **infirm** dependant age 18 or older (**other than** the spouse or common-law partner or eligible dependant you claimed an amount for on line 9, or could have claimed an amount for if their net income were under \$18,321) whose net income for the year will be \$19,666 or less, enter \$8,375. You may enter a partial amount if their income for the year will be between \$19,666 and \$28,041. To calculate a partial amount, fill out the line 10 section of Form TD1YT-WS. This worksheet may also be used to calculate your amount if you are sharing it with another caregiver who supports the same dependant. You may claim this amount for **more** than one infirm dependant age 18 or older.

**11. 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, tuition amount, or disability amount on their income tax and benefit return, enter the unused amount.

**12. 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. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of their **tuition amount** on their income tax and benefit return, enter the unused amount.

**13. TOTAL CLAIM AMOUNT** – Add lines 1 to 12.  
Your employer or payer will use this amount to determine the amount of your territorial tax deductions.

**Filling out Form TD1YT**

Fill out this form if you have taxable income in the Yukon and any of the following apply:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change the amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

**More than one employer or payer at the same time**

- If you have more than one employer or payer at the same time and you have already claimed the personal tax credits on another Form TD1YT for 2024, you cannot claim them again. If your total income from all sources will be more than the personal tax credits you claimed on another Form TD1YT, check this box, enter "0" on line 13 and do not fill in lines 2 to 12.

**Total income less than the total claim amount**

- Tick this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 13. Your employer or payer will not deduct tax from your earnings.

**Additional tax to be deducted**

If you want to have more tax deducted at source, fill out section "Additional tax to be deducted" on the federal Form TD1.

**Reduction in tax deductions**

You may ask to have less tax deducted at source if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

**Forms and publications**

To get our forms and publications, go to [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) or call 1-800-959-5525.

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Information about Programs and Information Holdings at [canada.ca/cra-information-about-programs](https://canada.ca/cra-information-about-programs).

**Certification**

I certify that the information given on this form is correct and complete.

Signature \_\_\_\_\_

Date \_\_\_\_\_

**It is a serious offence to make a false return.**

YYYY/MM/DD