



Child and family benefits

Below is information about some of the benefits, tax credits and deductions available for families with children who are on low income. In order to receive these benefits, families need to fill out their income tax returns every year.

Child and family benefits

Canada child tax benefit (CCTB) - You may be entitled to a tax-free monthly payment that helps eligible families with the cost of raising children under the age of 18. The CCTB may include the:

- National child benefit supplement (NCBS)
- Child disability benefit (CDB)
- BC early childhood tax benefit (BCECTB)
- BC family bonus (BCFB)
- Universal child care benefit (UCCB) - If you have children under the age of 6, you may be eligible for this taxable benefit.
- Enhanced universal child care benefit- As of January 2015, this benefit was expanded to include a new benefit for children aged 6 through 17, and the payments that parents receive for children under the age of 6 were increased. The UCCB was increased to \$160 per month for each child under the age of six. The UCCB was expanded to children aged 6 through 17. Parents will receive a benefit of up to \$60 per month for each child in their care aged 6 through 17.

For detailed information on the above benefits please see CRA website at: www.cra.gc.ca/benefits

Working income tax benefit (WITB)

The working income tax benefit (WITB) is a refundable tax credit intended to provide tax relief for eligible working low-income individuals and families who are already in the workforce and to encourage other Canadians to enter the workforce.

Other deductions and tax credits

Family Tax Cut: This new tax credit became effective as of 2014. It is a tax credit of up to \$2000 available to eligible couples with children under the age of 18.

Children's fitness amount: You can claim to a maximum of \$1000 per child, the fees paid related to the cost of registration or membership for your child in a prescribed

program of physical activity. Also, you can claim up to \$500 per child the fees to the cost of a prescribed program of artistic, cultural, recreational, or developmental activity. For more information on the children's fitness tax credit go to: www.cra.gc.ca/fitness.

Child care expenses: You may be able to claim eligible child care you paid for your child. The expenses are deductible only if your child is under 16 years of age. The expenses are also deductible if your child has a physical or mental disability.

Information on family benefits and tax credits for families with children with special needs.

Disability amount: If you or a family member have a severe and prolonged impairment in physical or mental function (use better words) you may be entitled to claim the disability tax credit. To determine eligibility, you need to fill out the Disability Tax Credit Certificate, and send it to Revenue Canada, to see if you are eligible.

Child Disability Benefit: The Child Disability Benefit (CDB) is a tax-free benefit of up to \$2,695 per year for families who care for a child under age 18 with a severe and prolonged impairment in physical or mental functions.

The CDB is paid monthly to individuals who are eligible for the Canada Child Tax Benefit (CCTB).

Families who are eligible for the CCTB for a child will receive the CDB only if the child is also eligible for the disability amount, also known as the Disability Tax Credit.

Not all children with disabilities are eligible for the disability amount. To be eligible a child must have a severe and prolonged impairment in physical or mental functions. A qualified practitioner must certify on Form T2201, Disability Tax Credit Certificate, that the child's impairment meets certain conditions. Once the Canada Revenue Agency (CRA) receive a completed Form T2201, the CRA will advise you if the child is eligible for the disability amount and the CDB supplement.

Family caregiver amount: If you are caring for a dependent with a physical or mental challenge, you may be able to claim additional amounts in certain non-refundable tax credits.

For more information on the above information contact Canada Revenue Agency (CRA) at:
CRA enquiry line: 1-800-387-1193

Main website: www.cra.gc.ca

Benefits and credits: www.cra.gc.ca/benefits