

# CHILDCARE BENEFITS, TAX CREDITS & DEDUCTIONS

## WHY IS IT IMPORTANT FOR A PARENT/PRIMARY CAREGIVER TO FILE A TAX RETURN?

The [Notice of Assessment](#) you receive from the Canada Revenue Agency after filing your income tax will be the proof of income asked by your municipality for child care subsidy purposes; if you qualify, childcare subsidy will help you cover the cost of child care for your child.

Additionally, to have access to the [Canada Child Benefit \(CCB\)](#) you will need to file income taxes for the year prior. If you are an international student you may get this benefit after being in Canada for at least 18 months.

## HOW TO FILE

Follow the instructions on the [Canada Revenue Agency](#) website. If you are an international student, you can find more detailed information on the [Centre for International Experience \(CIE\)](#) website.

## WHAT TO CLAIM WHEN FILING

### DEDUCTIONS

Parents can claim the [Child Care Expense Deduction](#) when filing their income tax to reduce the amount of tax that they might have to pay. Detailed and up to date eligibility information is available through the [Canada Revenue Agency](#).

Amounts may change from year to year; currently you can claim up to a maximum of 8,000 for each child aged 6 and under; 5,000 for each child aged 7-16 years, and \$11,000 for each child at any age with a severe and prolonged mental or physical impairment.

### TAX CREDITS

Both the Children's Fitness Tax Credit and the Children's Art Tax Credit were eliminated as of the 2017 taxation year, replaced by the [Canada Child Benefit](#).

## BENEFITS

[Canada Child Benefit \(CCB\)](#) is a tax-free benefit paid monthly to the parent of raising children under 18 years.

### HOW DO I APPLY?

If you have never received the Canada Child Benefit (CCB) before, have had a baby, have become the primary caregiver for a child or have moved to Canada, you will need to apply for the CCB in one of the following ways:

- [Automated Benefits Application](#)
- [My Account](#)
- [Form RC66, Canada Child Benefits Application](#)

If you have previously received child benefits, you don't need to reapply, but you do need to file an income tax return every year.

## HOW MUCH CCB WILL I RECEIVE?

The amount you will receive will depend on several things, including the number of children and your family income (line 236 of your income tax). The CRA has an [online benefits calculator](#) that estimates the amount you will receive.

The CCB does not affect the amount families receive from child care subsidies, Ontario Student Assistance Program (OSAP), Healthy Smiles Ontario, or portable housing benefits.

## FURTHER INFORMATION ON BENEFITS, THE CCB & FILING TAXES

### Canada Revenue Agency

Search "CCB" or "Frequently Asked Questions for Individuals" at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)

### Canada Benefits Finder:

[www.canadabenefits.gc.ca](http://www.canadabenefits.gc.ca)

### New Canada Child Benefit Will Help Low-Income Families

Search "CCB" at [yourlegalrights.on.ca](http://yourlegalrights.on.ca)

### Where Can I Get Help with My Tax Return

Search "help tax return" at [settlement.org](http://settlement.org)

## U OF T RESOURCES

**Full and part-time St. George undergraduate students** with financial need related to child care expenses can apply for the [University of Toronto Students' Union \(UTSU\) Dollars For Daycare Grant](#). International students with children are also eligible to apply. Values of this grant can vary depending on individual student need and available funding.

### [University of Toronto Mississauga Students' Union \(UTMSU\)](#)

Search "bursaries" under the services tab at [utmsu.ca](http://utmsu.ca)

[Scarborough Campus Students' Union](#) Search "Dollar for Daycare Bursary" at [scsu.ca](http://scsu.ca)

The [Graduate Community Development Fund](#) provides merit-based equity awards recognizing exceptional graduate students on campus for their contributions to the graduate experience.

Doctoral students may also be eligible for a [Parental Grant](#).

### **Graduate Students Employed with the University**

may be able to access benefits from [CUPE 3902 Unit 1](#) (eg. mainly graduate students working as Teaching Assistants, Teaching Laboratory Assistants, markers, graders and instructors).

### **Staff & Faculty Child Care Benefit Plan**

Employees in an eligible employment group with dependent children under the age of seven may be eligible for child care expense reimbursement up to a maximum of \$2,000 per child per year. For more information, search under "Pay & Benefits" for your employee group at [Human Resources & Equity](#).

For more information on childcare options, financial assistance, and parenting resources, please contact the Family Care Office.

416.978.0951 [www.familycare.utoronto.ca](http://www.familycare.utoronto.ca)

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