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What's new this filing season - tax return

Find out about the latest tax-related updates for the CVITP. Updates include:

- **Canada child benefit**
- **Canadian Dental Care Plan**
- **CRA sign-in services identity validation**
- **Disability supports deduction**
- **Homebuyers' Plan withdrawals**
- **Medical expense tax credit**
- **Canada pension plan (CPP) and Québec pension plan (QPP) enhancement**
- **SimpleFile services**
- **The volunteer firefighters' amount (VFA) and search and rescue volunteers' amount (SRVA)**



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Canada child benefit

Starting in 2025, eligibility for the Canada child benefit (CCB) will be extended for six months after a child's death if the individual claiming the CCB for that child is eligible. This also applies to the child disability benefit.

The individual receiving the CCB still needs to notify the CRA of the child's death before the end of the month following the death.

For more information, refer to [Canada child benefit](#) on Canada.ca.

Canadian Dental Care Plan

Starting July 1, 2024 the Canadian Dental Care Plan (CDCP) replaced the interim Canada Dental Benefit for eligible Canadian residents who meet all of the following criteria:

- Have an annual adjusted family net income of less than \$90,000
- Don't have access to dental insurance
- Filed their tax return for the previous year

Applications are now open for adults aged 65 and older, adults with a valid Disability Tax Credit certificate, and children under the age of 18.

Applications for all remaining eligible residents will open in 2025.

For more information, refer to [Canadian Dental Care Plan](#) on Canada.ca.

CRA sign-in services identity validation

The CRA has introduced a new identity validation option for individuals when they register for CRA sign-in services. It is a secure way for individuals to validate their identity in real-time, allowing them full and immediate access to their online account, without having to wait for a CRA security code by mail.

For more information, go to [Register for the CRA sign-in services](#) on Canada.ca.

Disability supports deduction

Under proposed changes, the list of expenses that are eligible for the disability supports deduction has expanded. In addition, expenses for service animals are now eligible. Individuals can choose to claim expenses for service animals under the disability supports deduction or as a medical expense tax credit.

For more information, refer to Guide [RC4064, Disability-Related Information](#) on Canada.ca.

Home Buyers' Plan withdrawals

The Home Buyers' Plan withdrawal limit has increased from \$35,000 to \$60,000 for withdrawals made after April 16, 2024.

In addition, a temporary repayment relief was introduced for participants making their first withdrawal between January 1, 2022, and December 31, 2025. These participants will be given an additional three years before their 15-year repayment period begins. Therefore, the 15-year repayment period will start in the fifth year following the year that the first withdrawal was made.

Medical expense tax credit

Under proposed changes, the list of expenses that are eligible for the medical expense tax credit has expanded to include navigation devices for vision impaired individuals.

For more information, refer Guide [RC4065, Medical Expenses](#) on Canada.ca.

Canada pension plan (CPP) and Québec pension plan (QPP) enhancement

As of January 2024, a second CPP contribution was introduced. The new contribution requires employees and employers to contribute an additional 4% if the employee meets the income requirements for second contribution. This amount will be reported in box 16A of the T4 slip and in box 17A if they contributed to the QPP.

For self-employment income and other earnings, the rate for second additional contributions is 8%.

For more information, refer to [Schedule 8](#) of the tax package on Canada.ca.

SimpleFile services

SimpleFile is an invitation-only service that is offered by phone, and now digitally and by paper.

For more information, refer to [SimpleFile services](#) on Canada.ca.

The volunteer firefighters' amount (VFA) and search and rescue volunteers' amount (SRVA)

The volunteer firefighters' amount (VFA) and search and rescue volunteers' amount (SRVA) have increased from \$3,000 to \$6,000 for eligible individuals.

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