

4 New Measures



Helping
100%
of Canadian Families
with Children

Enhanced Universal Child Care Benefit



**Kids under
age 6**



UP TO
\$1,920
PER YEAR PER CHILD

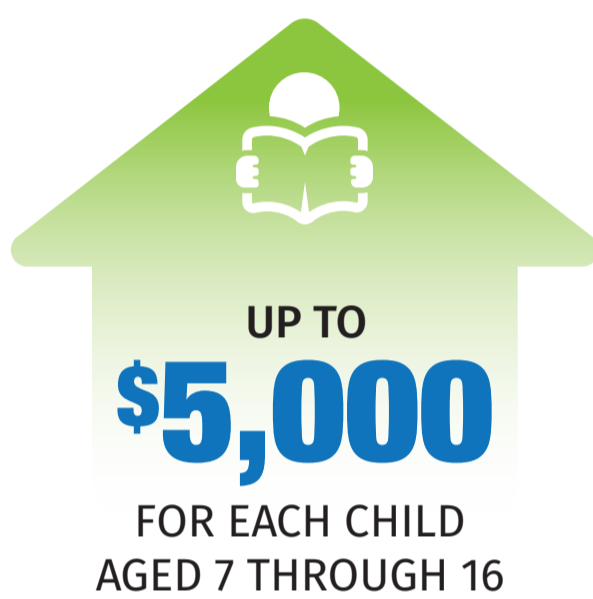
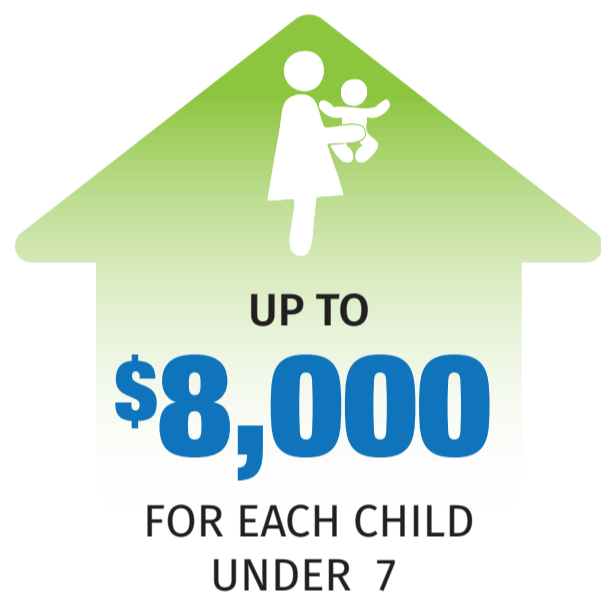
Kids 6-17



UP TO
\$720
PER YEAR PER CHILD

EFFECTIVE JANUARY 2015

Increased Child Care Expense Deduction



\$1,000 INCREASE FROM PREVIOUS LIMITS

EFFECTIVE 2015

NEW! The Family Tax Cut



UP TO A MAXIMUM BENEFIT OF
\$2,000
FOR FEDERAL INCOME TAX PURPOSES
COUPLES WITH CHILDREN UNDER AGE 18
CAN TRANSFER UP TO \$50,000 OF
TAXABLE INCOME TO SPOUSE

EFFECTIVE 2014

Doubling the Children's Fitness Tax Credit and making it refundable



CLAIM UP TO
\$1,000
IN ELIGIBLE EXPENSES
PER CHILD

EFFECTIVE IN 2014 AND REFUNDABLE IN 2015

Tax Cuts and Increased Benefits for Families

- All families with children will benefit from these new measures.
- An overwhelming majority of these benefits will go to low- and middle-income families.

SOME MEASURES SUBJECT TO PARLIAMENTARY APPROVAL