

## 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



UP TO  
**\$8,000**

FOR EACH CHILD  
UNDER 7



UP TO  
**\$5,000**

FOR EACH CHILD  
AGED 7 THROUGH 16



UP TO  
**\$11,000**

FOR EACH CHILD ELIGIBLE FOR  
THE DISABILITY TAX CREDIT

\$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