



Ross, Pope & Company LLP

Chartered Accountants

2009 Child and Family Benefits

CANADA CHILD TAX BENEFIT

The Canada Child Tax Benefit (CCTB) is a non-taxable amount paid monthly to help eligible families with the cost of raising children under the age of 18. In order to be eligible, you must be a Canadian resident, living with the child and be the person who is primarily responsible for the care and upbringing of the child. The amount of the benefit is calculated based on your family's net income. To apply, you must complete [Form RC66](#) or apply online using CRA's [My Account](#) service.

UNIVERSAL CHILD CARE BENEFIT

The universal child care benefit is taxable benefit available for families with children under the age of 6 years old and is paid in installments of \$100 per month per child. Enrolment for the UCCB is processed when you complete the Canada Child Tax Benefit application (see above) or online, using CRA's [My Account](#) service.

WORKING INCOME TAX BENEFIT

The working income tax benefit is a refundable tax credit intended to provide relief for eligible working, low-income taxpayers and families. To be eligible, you must be over the age of 19 and a resident of Canada with a working income between \$3,000 and \$13,081 or \$21,570 for eligible families. The benefit will vary based on the province of residence.

For more information, please visit:

<http://www.cra-arc.gc.ca/bnfts/wtb/menu-eng.html>