WHAT IS A CHILD CARE SUBSIDY?

- A child care subsidy assists with the cost of child-care for children 0-9 years of age. If you live in the City of Toronto, the subsidy may be extended to children up to 12 years of age upon over-age approval from Toronto Children’s Services.
- Subsidy is available for licenced group child care centres and licenced home child care.
- To be eligible, the child must reside with you and you must be the parent, foster parent or legal guardian of that child.

WHAT ARE THE ELIGIBILITY CRITERIA?

- A resident of the City of Toronto
- A parent who is working, self-employed (5 days/week, 25hr/week) or studying (please note that correspondence courses are not included). Not all courses are approved or eligible.
- Subsidy is available for when you are in an approved activity (i.e. those days/hours that you are attending classes/tutorials/labs, including study time, travel time to and from work/school). An official letter from the University outlining your FT/PT status as a student should be enough to support your application. You should apply even if you have not started working/studying yet.
- Eligibility is determined through the use of an income test. To apply for subsidy, you must file an income tax return as the information shown on Line 236 of your most recent Notice of Assessment/Reassessment and the amount of your Universal Child Care Benefit (if applicable) will be used to calculate the amount you will have to pay for child care. Under the income test, assets and expenses are not taken into consideration. Please note that OSAP loans, scholarships, fellowships and bursaries are no longer considered to be taxable income. If you haven’t filed your income tax, you may still apply.

HOW DO I APPLY?

- If you are applying for the first time you can call the City of Toronto at 311. When you ask them to apply for child care subsidy, they will request that you provide them with the information shown on Line 236 of your most recent Notice of Assessment or Notice of Reassessment and the amount of any Universal Child Care Benefit you receive, if applicable.
- Alternatively, you can apply online through the City of Toronto website: www.toronto.ca/children
- You can use their free subsidy calculator to estimate how much you will need to pay for childcare.
- When your completed application is received, the information will be used to determine if you qualify to be placed on the first-come first-served subsidy waiting list. It is important to note that there is often a fairly long waitlist for subsidy depending on your family situation and your child’s age.
**WHAT IF I AM NOT APPROVED?**

- If your caseworker is not able to help, you have the right to appeal the Children’s Services decision, procedure or policy by submitting a letter of appeal. Metro Children’s Services Client Liaison Consultant: 416-397-1262

**WHAT IF I LIVE OUTSIDE OF THE CITY OF TORONTO?**

- Childcare subsidies are available through your local municipal Children’s Services Division. To apply, contact the office in your area. For more information, please contact the Family Care Office for a tip sheet on subsidies available in regions outside of Toronto.

**BENEFITS, TAX CREDITS & DEDUCTIONS**

- **Canada Child Tax Benefit (CCTB)** is a tax-free monthly payment made to eligible families with children under age 18. In addition, Ontario residents who are receiving the **Canada Child Tax Benefit** are automatically registered for the **Ontario Child Benefit** and assessed for the **Universal Child Care Benefit**.

  - **How Do I Apply?** You can apply by submitting a completed Form RC66, **Canada Child Tax Benefit Application** from the Canada Revenue Agency. Depending on your immigration and residency status, you may also have to complete the **schedule Status in Canada**.

  - **Am I Eligible?** You must live with the child and be primarily responsible for the care and upbringing of the child. You or your spouse, must be a Canadian citizen, a permanent resident, a protected person, or a temporary resident (i.e. a visitor in Canada for more than 18 months, have a valid work or study permit in your 19th month, and have filed an income tax return).

- **Universal Child Care Benefit (UCCB)** will be paid to parents in monthly installments of $100 per month per child under the age of six, regardless of their financial situation. Enrolment for the **UCCB** is processed through the **Canada Child Tax Benefit** application by submitting a completed Form RC66.

- **Ontario Child Benefit** is a benefit for Ontario families with children who live on lower incomes. No application is necessary - you will automatically be assessed if you are already receiving the **CCTB**.

- **Children’s Fitness Tax Credit** allows parents to claim a maximum of $500 per year for eligible fees paid for each child who is under 16 at any time during the year. Parents of children younger than 16 are encouraged to ask for and keep all receipts when they register their children for physical activity programs.

- **Child Care Expense Deduction** is a deduction in computing income for a taxation year on account of child care expenses incurred for services rendered.

  - **How Do I Apply?** Complete Form T778 **Child Care Expenses Deduction** and include it in your tax return.

  - **Am I Eligible?** Detailed and up-to-date eligibility information is available through the Canada Revenue Agency. You can claim up to a maximum of $7,000 for each child aged 6 and under, $4,000 for each child aged 7-16 yrs., and $10,000 for each child at any age with a severe and prolonged mental or a physical impairment (include completed Form T2201, **Disability Tax Credit Certificate**).

- **Staff & Faculty Child Care Benefit Plan** Employees in an eligible employment group with eligible dependent children under the age of seven are eligible for child care reimbursement up to a maximum of $2,000 per child per year. For more information, please contact **Human Resources & Equity**.

- **Graduate Students Employed with the University** may be able to access childcare benefits from CUPE 3902 Unit 1 (e.g. mainly graduate students working as Teaching Assistants, Teaching Laboratory Assistants, markers, graders and instructors).
RESOURCES

- Canada Revenue Agency [www.cra-arc.gc.ca]
- Government of Canada Information Line: 1-800-622-6232
- Ministry of Children & Youth Services [www.children.gov.on.ca]
- University of Toronto Human Resources & Equity [www.hrandequity.utoronto.ca]
- CUPE3902 [www.cupe3902.org]

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

416.978.0951  www.familycare.utoronto.ca

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