

September 7, 2010



## ONTARIO CHILDREN'S ACTIVITY TAX CREDIT

### September 6, 2010: Helping Children be Healthy and Active: McGuinty Government Introducing Children's Activity Tax Credit

Ontario is proposing a new permanent, refundable tax credit that would make it a little easier for parents to get their children involved in sports, arts and other activities.

Under the proposed tax credit, parents would be able to claim up to \$500 of eligible expenses per child. They would receive a refundable tax credit worth up to \$50 per child, or up to \$100 for a child with a disability. The tax credit could benefit over 1.8 million children.

Ontario's tax credit would build on a similar federal government program. However, Ontario's tax credit would be broader in scope -- it would apply to more than just sports activities -- and it would be a refundable credit that benefits all families, including those with low incomes.

The province intends to introduce legislation this fall, which will provide details about the new tax credit. This credit would apply to any eligible expenses incurred on or after January 1, 2010, meaning parents would receive a credit after they file their 2010 tax returns.

To read more, click [here](#).

#### Media Coverage:

[Ontario to introduce children's activity tax credit: Unlike federal program, Ontario's credit would include non-fitness activities, such as visual arts and language learning](#) - September 6, 2010 - Globe and Mail by Ciara Byrne.

[Ont. to give tax credit for kids' activities](#) - September 6, 2010 - CBC News

[McGuinty offers \\$50 tax credit for kids' activities](#) - September 6, 2010 - Toronto Star by Rob Ferguson

### **University of Alberta Study on Children's Fitness Tax Credit**

[Uptake and Effectiveness of the Children's Fitness Tax Credit in Canada: the rich get richer](#) by John C. Spence, Nicholas L. Holt, Julia K. Dutove and Valerie Carson - June 2010

This report concluded that more than half of Canadian parents with children have claimed the Children's Fitness Tax Credit. However, the tax credit appears to benefit the wealthier families in Canada.

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