

Canada Child Benefit

The Canada Child Benefit (CCB) is a non-taxable amount paid monthly to eligible families in order to assist them in the cost of raising children under the age of 18

As of July 2016 the CCB replaces the Canada Child Tax Benefit (CCTB) the National Child Benefit Supplement (NCBS) and the Universal Child Care Benefit (UCCB). If you were receiving CCTB or UCCB you do not need to apply for CCB it will merge automatically

To be eligible, all the following conditions must be met:

- you must live with the child, and the child must be under the age of 18;
- you must be the person who is primarily responsible for the care and upbringing of the child. For more information on primary care definitions please refer to the [CRA booklet](#) pg. 1 under Primarily responsible.
- you must be a resident of Canada; and
- you or your spouse or common-law partner must be a Canadian citizen, a permanent resident, a protected person, or a temporary resident who has lived in Canada for the previous 18 months.

For more information on the CCB and specific case inquiries please contact: **1-800-387-1193**
Have your SIN number on hand.



UNHCR Photo by Mark Garten

To apply:

Form RC66, Canada Child Benefits Application must be completed.

For recently resettled refugees [Schedule RC66SCH, Status in Canada/Statement of Income](#) must also be completed.

*If the child is over one year of age or was not born in Canada you must also include proof of birth for the child. For details of acceptable documents please see Part 4 of the [RC66](#) form

Once your forms are complete, you can send your application to the tax centre that serves your area. A list of locations and addresses is available at: www.cra-arc.gc.ca/bnfts/ddrss-eng.html.

Alternatively you can choose to apply electronically on the CCB website at: www.cra-arc.gc.ca/myaccount/index.html. If you have not resided in Canada for the previous tax year you cannot apply electronically.

*Please note: Income tax assessments are **not needed** to complete the application. The RC66SCH will be used to assess the family's income. However, in order to continue to receive benefits individuals must file all future tax returns for calculation purposes. Returns must be filed each year after arrival in order to ensure that CCB benefits continue.*

HOW CCB CALCULATES BENEFITS

Generally, the CCB calculates monthly benefits as follows:

- \$0 - 6,400 per year (\$533.33 per month) for each eligible child under the age of six
- \$5,400 per year (\$450.00 per month) for each eligible child between six and seventeen.

You can estimate CCB from the [CRA Child and Family Benefits Calculator](#)

The calculator provides an estimated benefit amount for all eligible benefits including Tax Credits, Child benefits and provincial benefits.

Benefits are paid over a 12-month period from July of one year to June of the next. After your first year of receiving benefits, CCB will be automatically reassessed based on newly filed taxes. *When helping to calculate for benefits for all resettled refugees the working income tax amount can be entered as \$0.00, this includes the expected working income. Include in your application Income Tax form along with explanation of current status situation.*

Important note for JAS cases

The **Resettlement Assistance Program (RAP)** will add the amount of the benefit that families will receive to their monthly cheques during the waiting period. **HOWEVER**, once the family receives their first CCB cheque which includes a lump-sum from the time they arrived, the family must repay RAP the amount of the CCB for the past three months. It is important to inform the newcomers about this to allow proper budgeting.

Processing Time

CRA is expected to contact the applicant regarding the application no more than 80 calendar days after the application is received. If you have not received confirmation of application after 80 days call the CCB to inquire. After the application is processed a CCB Notice will be mailed out indicating the amount of the benefits to be received. The CCB payments include provincial and territorial programs and are mailed or direct deposit each month. Most center's indicated a 3-month waiting period for the first cheque to be received. This will be a lump-sum amount for all of the past months that the person was eligible for this benefit – however, CRA can only make back payments for up to 11 months from the month the application is received, so there should be no delay in applying.

Provincial Benefits

The Canada Revenue Agency (CRA) administers the *Alberta Family Employment Tax Credit*, the *BC Family Bonus*, the *New Brunswick Child Tax Benefit*, the *Newfoundland and Labrador Child Benefit*, the *Northwest Territories Child Benefit*, the *Nova Scotia Child Benefit*, the *Nunavut Child Benefit*, the *Ontario Child Benefit*, and the *Yukon Child Benefit*. **There is no need to apply separately to qualify** under these programs. The CRA will use the information from the CCB application to determine eligibility for these programs.

Other Benefits

The Child Care Expenses Deduction:

PSRs can apply for this so long as there is only one person supporting the child. Child care expenses are amounts that are paid to someone to look after an eligible child so that an individual can:

- ▶ earn income from employment;
- ▶ carry on a business either alone or as an active partner;
- ▶ attend school (conditions listed under 'educational programs');
- ▶ carry on research or similar work, for which a grant has been given.

Payments for child care expenses should be made to:

- ▶ caregivers providing child care services;
- ▶ day nursery schools and daycare centers;
- ▶ educational institutions, for the part of the fees that relate to child care services;
- ▶ day camps and day sports schools where the primary goal of the camp is to care for children (an institution offering a sports study program is not a sports school); or
- ▶ boarding schools, overnight sports schools, or camps where lodging is available.

The Goods and Services Tax/Harmonized Sales Tax (GST/HST) credit

The GST/HST credit is a tax-free quarterly payment that helps individuals and families with low and modest incomes offset all or part of the GST or HST that they pay.



Tax Centres

Winnipeg Tax Centre

PO Box 14005 Stn Main
Winnipeg, MB, R3C 0E3
Responsible for: Alberta, Manitoba, London-Thunder-Bay-Windsor (ON), Saskatoon (SK)

Surrey Tax Centre

9755 King George Highway
Surrey, BC, V3T 5E1
Responsible for: British Columbia, Regina (SK), Yukon

St. John's Tax Centre

PO Box 12071 Stn A
St. John's, NL, A1B 3Z1
Responsible for: New-Brunswick, Newfoundland and Labrador, Nova-Scotia, Kingston-Peterborough-St-Catherine's (ON)

Shawinigan-Sud Tax Centre

PO Box 3000 Stn Main
Shawinigan-Sud, QC, G9N 7S6
Responsible for: Nunavut, Ottawa-Sudbury (depending on postal code) (ON)

Sudbury Tax Centre

PO Box 20000 Stn A
Sudbury, ON, P3A 5C1
Responsible for: Barrie-Sudbury (depending on postal code)-Toronto (ON)

Summerside Tax Centre

102-275 Pope Road
Summerside, PE, C1N 5Z7
Responsible for: Belleville-Hamilton-Kitchener/Waterloo (ON), Prince-Edward Island