

<b>Manitoulin-Sudbury District Services Board POLICY &amp; PROCEDURES MANUAL</b>	
Section: H. Ontario Works	Effective Date: July 2009
Topic: 5. Income and Exemptions	Replaces: November 2004
Subject: 5.6. Child Tax Benefits	
Policy No. H.5.6.	Page 1 of 3

<b>POLICY</b>
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**Authority**                    **OW Act: Sec. 2, 5, 7, 8 and 10**  
**OW Directives: Dir. 3.9**

See Directive listed above.

**NATIONAL CHILD BENEFIT (NCB)**

The National Child Benefit is a program intended to address child poverty and to ensure families are better off working. The NCBS is part of the Canada Child Tax Benefit (CCTB). The amount of the NCBS received goes down as a family's income goes up.

**CANADA CHILD TAX BENEFIT (CCTB)**

The Canada Child Tax Benefit is a tax-free monthly payment provided to eligible families to help them with the cost of raising children under the age of 18.

***Eligibility for the Canada Child Benefit***

Only one eligible person is entitled to receive the CCTB for a given month. To be eligible to receive the CCTB, the person must live with the child and be a resident of Canada for income tax purposes. In addition, the person or their spouse, common-law partner has to be one of the following:

- a Canadian citizen;
- a permanent resident (landed immigrant) under the Immigration and Refugee Protection Act (IRPA) and Regulations;
- a temporary resident within the meaning of the Immigration and Refugee Protection Act, who has lived in Canada throughout the previous 18 months and has a valid permit in the 19<sup>th</sup> month;
- a protected person within the meaning of the Immigration and Refugee Protection Act (IRPA) and Regulations; or
- was determined before that time to be a member of a class defined in the Humanitarian Designated Classes Regulations made under the Immigration Act.

A CCTB application must be completed and income tax returns must be filed annually by the applicant and spouse or common-law partner, even if there is no

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income to report. Anyone who already receives the CCTB does not need to complete a new CCTB application each year to continue receiving the benefit. A new CCTB application is required if:

- A child is born;
- An adopted child begins to reside with the primary caregiver;
- A new child begins to reside with the primary caregiver;
- When a child returns from being in care outside the family.

### **UNIVERSAL CHILD CARE BENEFIT (UCCB)**

The Universal Child Care Benefit is a federal initiative that provides direct financial assistance to parents on behalf of children under the age of six regardless of family income. The benefit is paid in installments of \$100 per month per child and is taxable. The UCCB is not considered as income for the purposes of social assistance.

### **TRANSITION CHILD BENEFIT (TCB)**

The Transition Child Benefit (TCB) is a mandatory benefit provided to assist recipients with dependent children under the age of 18 who are:

- not receiving the Ontario Child Benefit (OCB) and National Child Benefit Supplement (NCBS);
- receiving less than the maximum amounts of the OCB and NCBS;
- receiving less than the maximum amount of the OCB and \$0 NCBS; or,
- receiving \$0 OCB and less than the maximum amount of the NCBS.

The amount of the TCB is up to a monthly maximum of \$172 per eligible dependent child.

#### ***Eligibility for the Transition Child Benefit***

The TCB may be issued when:

1. A recipient (or spouse) receives \$0 OCB and \$0 NCBS for a dependent child. For example, he/she:
  - did not file an income tax return for the previous taxation year;
  - is a newcomer to Canada (i.e., refugee claimant);
  - has recently moved to Ontario;

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- has a newborn child;
- experienced an income change; or
- is facing administrative delays for receipt of the OCB and NCBS.

OR

2. A recipient (or spouse) receives:

- less than the maximum OCB and less than the maximum NCBS for a dependent child; or
- less than the maximum OCB and \$0 NCBS for a dependent child; or
- \$0 OCB and less than the maximum NCBS for a dependent child.

The following are not eligible for the TCB:

- recipients of Temporary Care Assistance (TCA);
- recipients receiving an amount for dependent(s) of dependent(s);
- persons in receipt of the Extended Employment Health Benefit (EEHB) or Extended Health Benefit (EHB);
- residents of interval and transition homes once they are no longer eligible for the equivalent to basic needs and shelter; and
- residents of emergency hostels.

## PROCEDURE

Case Managers are to advise OW applicants/participants to contact their local Canada Customs and Revenue Agency (Revenue Canada) Office if they are not presently in receipt or have any questions about this benefit.

Application forms are available in each of the DSB's offices or can be printed at [www.ccr-aadrc.gc.ca](http://www.ccr-aadrc.gc.ca)

Toll Free Number:

1-800-387-1193	English Services
1-800-387-1194	French Services

**Cross Reference: Section 5.1. - Treatment of Income**