



# Canada Child Benefit

and related provincial and territorial programs

For the period from July 2016 to June 2017

## Is this booklet for you?

This booklet explains who is eligible for the Canada child benefit, how you apply for it, when you get it, and how we calculate it for the payment period of July 2016 to June 2017.

This booklet also provides details about related provincial and territorial child benefit and credit programs administered by the Canada Revenue Agency (CRA).

## What's new for 2016?

### Canada child benefit

As of July 2016, the Canada child benefit (CCB) replaces the Canada child tax benefit (CCTB), the national child benefit supplement (NCBS), and the universal child care benefit (UCCB).

### Alberta child benefit

As of July 2016, eligible lower-income families with children under 18 years of age will receive this non-taxable benefit. For more information, see "Alberta child benefit" on page 14.

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This booklet contains proposed changes to law that were current at the time of publication. For any updates to this information, go to [cra.gc.ca/benefits](http://cra.gc.ca/benefits).

La version française de ce livret est intitulée *Allocation canadienne pour enfants*.

## Table of contents

|  | Page |
|--|------|
| <b>Definitions</b> .....                                 | 4    |
| <b>Canada child benefit</b> .....                        | 5    |
| Are you eligible? .....                                  | 5    |
| Should you apply? .....                                  | 6    |
| Do you share custody of a child? .....                   | 7    |
| How do you apply? .....                                  | 8    |
| What happens after you apply? .....                      | 10   |
| How do we calculate your benefit? .....                  | 10   |
| When do we pay your benefit? .....                       | 12   |
| When do we recalculate your benefit? .....               | 12   |
| What happens if you were overpaid? .....                 | 13   |
| <b>Related programs</b> .....                            | 13   |
| Alberta child benefit .....                              | 14   |
| Alberta family employment tax credit .....               | 14   |
| BC early childhood tax benefit .....                     | 15   |
| BC family bonus .....                                    | 15   |
| New Brunswick child tax benefit .....                    | 15   |
| Newfoundland and Labrador child benefit .....            | 16   |
| Northwest Territories child benefit .....                | 16   |
| Nova Scotia child benefit .....                          | 16   |
| Nunavut child benefit .....                              | 17   |
| Ontario child benefit .....                              | 17   |
| Yukon child benefit .....                                | 17   |
| <b>Related program not administered by the CRA</b> ..... | 18   |
| Quebec child assistance payments .....                   | 18   |
| <b>When should you contact us?</b> .....                 | 18   |
| Has the number of children in your care changed? .....   | 18   |
| Has your marital status changed? .....                   | 19   |
| Has a benefit recipient died? .....                      | 20   |
| Are you moving? .....                                    | 20   |
| Other changes .....                                      | 20   |
| <b>Service standards</b> .....                           | 21   |
| <b>Tax centre addresses</b> .....                        | 22   |
| <b>Online services</b> .....                             | 23   |
| <b>For more information</b> .....                        | 24   |

## Definitions

**Adjusted family net income** – this is your **family net income** (defined below) **minus** any universal child care benefit (UCCB) and registered disability savings plan (RDSP) income received **plus** any UCCB and RDSP amounts repaid.

**Common-law partner** – this applies to a person who is **not your spouse** (defined below), with whom you are living in a conjugal relationship, and to whom at least **one** of the following situations applies. He or she:

- a) has been living with you in a conjugal relationship, and this current relationship has lasted at least 12 continuous months;

**Note**

In this definition, 12 continuous months includes any period you were separated for less than 90 days because of a breakdown in the relationship.

- b) is the parent of your child by birth or adoption; or

- c) has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support.

**Family net income** – this is your net income (line 236 of your income tax and benefit return) added to the net income of your spouse or common-law partner, if you have one. Family net income does not include your child's net income.

If you or your spouse or common-law partner were non-residents of Canada for part or all of the year, family net income includes your or your spouse's or common-law partner's income from all sources, both inside and outside Canada, for any part of the year either of you were not residents of Canada.

**Primarily responsible for the care and upbringing of a child** – means that you are responsible for such things as supervising the child's daily activities and needs, making sure the child's medical needs are met, and arranging for child care when necessary. If there is a female parent who lives with the child, we usually consider her to be this person.

**Note**

You may not be considered primarily responsible for the care and upbringing of a child if the child is legally, physically, or financially maintained by a child welfare agency. For more information, follow the "Children's special allowances (CSA)" link at [cra.gc.ca/benefits](http://cra.gc.ca/benefits) and select "CSA fact sheet" or call 1-800-387-1193.

**Separated** – you are separated when you start living separate and apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days** and you have not reconciled.

Once you have been separated for 90 days (because of a breakdown in the relationship), the effective day of your separated status is the date you started living separate and apart.

**Spouse** – this applies only to a person to whom you are legally married.

## Canada child benefit

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The Canada child benefit (CCB) is a **non-taxable** amount paid monthly to help eligible families with the cost of raising children under 18 years of age. The CCB may include an additional amount for the child disability benefit (see page 12). As of July 2016, this benefit replaces the Canada child tax benefit (CCTB), the national child benefit supplement (NCBS), and the universal child care benefit (UCCB).

### Note

Since the UCCB was a taxable benefit, you will still need to report the payments you received up to June 2016 on your income tax return(s).

## Are you eligible?

To get the CCB, you must meet **all** of the following conditions:

1. You must live with the child, and the child must be under 18 years of age.
2. You must be the person primarily responsible for the care and upbringing of the child (defined on the previous page).

### Note

If a child does not live with you all the time, see “Do you share custody of a child?” on page 7.

3. You must be a resident of Canada for tax purposes. We consider you to be a resident of Canada when you establish sufficient residential ties in Canada. For more information, see Income Tax Folio S5-F1-C1, *Determining an Individual’s Residence Status*.

4. You **or** your spouse or common-law partner must be:

- a Canadian citizen;
- a permanent resident (as defined in the *Immigration and Refugee Protection Act*);
- a protected person (as defined in the *Immigration and Refugee Protection Act*);
- a temporary resident (as defined in the *Immigration and Refugee Protection Act*) who has lived in Canada throughout the previous 18 months, and who has a valid permit in the 19th month other than one that states “does not confer status” or “does not confer temporary resident status.” If this is your situation, do **not** apply before the 19th month; or
- an Indian within the meaning of the *Indian Act*.

### Note

We pay children’s special allowances for children under 18 years of age who are being maintained by a government department, agency, or institution. You **cannot** get the CCB for a child for any month in which children’s special allowances are payable for that child.

## Should you apply?

If you were receiving the CCTB or the UCCB, for a child, you do not need to apply for the CCB for that child.

The person who is primarily responsible for the care and upbringing of the child (defined on page 4) should apply for the CCB. For CCB purposes, when both a male and a female parent live in the same home as the child, the **female parent is usually considered to be primarily responsible** for the child and should apply. However, if the male parent is primarily responsible, he can apply. He must attach to Form RC66, *Canada Child Benefits Application*, a signed note from the female parent that states he is primarily responsible for all of the children in the household.

You should apply even if:

- your child only lives with you part of the time (see “Do you share custody of a child?” on the next page);
- your current adjusted family net income is too high. We recalculate your entitlement every July based on your adjusted family net income for the previous year; or
- your child is living with you for a determined temporary period of time, for example over the summer holidays.

## When should you apply?

You should apply for the CCB as soon as possible after:

- your child is born;
- a child starts to live with you;
- you share custody; or
- you or your spouse or common-law partner meet the eligibility conditions under “Are you eligible?” on the previous page.

### Note

Although regular payments for the Canada child tax benefit, the national child benefit supplement, and the universal child care benefit are no longer being issued after June 2016, you can still request an adjustment for prior years, if applicable.

Your application for the CCB is considered late if it includes a period that started more than 11 months ago. If your application is late, you may not get payments for the entire period requested.

If your application is late, you must attach clear photocopies (including both sides of all pages) of the following documents for the entire period:

- proof of citizenship status (for example, a Canadian birth certificate) or immigration status in Canada for you and your spouse or common-law partner, if you have one;
- proof that you resided in Canada, such as a lease agreement, rent receipts, utility bills or bank statements;
- proof of birth for each child; and
- proof that you were the person who is primarily responsible for the care and upbringing of the child(ren) (defined on page 4).

#### Note

If you are not a Canadian citizen and are an Indian within the meaning of the *Indian Act*, you must attach proof of registration with Indigenous and Northern Affairs Canada.

For more information, see “How do you apply?” on the next page.

## Do you share custody of a child?

You share custody of a child if the child lives with two different individuals in separate residences on a more or less equal basis, such as:

- the child lives with one parent four days a week and the other parent three days a week;
- the child lives with one parent one week and the other parent the following week; or
- any other regular cycle of alternation.

In these cases, both individuals may be considered primarily responsible for the child’s care and upbringing when the child lives with them. Each individual will get 50% of the payment he or she would have received if the child lived with him or her all of the time.

If you have just entered into a shared custody situation for your child(ren), you have to apply for the benefits (see “How do you apply?” on the next page). If you already get the benefits, you have to tell us by:

- using the online service “Apply for child benefits” in My Account at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount);
- calling 1-800-387-1193;
- sending us a filled out Form RC66, *Canada Child Benefits Application*, indicating shared custody; or
- sending us a letter explaining the shared custody situation.

Your payments will be recalculated accordingly.

For more information, go to [cra.gc.ca/cctb](http://cra.gc.ca/cctb) or call 1-800-387-1193.

## How do you apply?

You can apply for the CCB by using the online service “Apply for child benefits” in My Account at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount) or by sending us a filled out Form RC66, *Canada Child Benefits Application*.

If you are the mother of a newborn, you can use the Automated Benefits Application to apply for your child benefits. For more information, see “Automated Benefits Application” on the next page.

You must also fill out and attach to your application Schedule RC66SCH, *Status in Canada/Statement of Income*, if you or your spouse or common-law partner:

- became a new resident **or** returned as a resident of Canada in the last two years;
- became a Canadian citizen in the last 12 months;
- are, as defined in the *Immigration and Refugee Protection Act*, a permanent resident, protected person (refugee), or temporary resident who has lived in Canada for the previous 18 months; or
- are not a Canadian citizen and are an Indian within the meaning of the *Indian Act*.

If you **and** your spouse or common-law partner were residents of Canada for any part of 2015 you must **both** file a 2015 income tax and benefit return before we can calculate your benefit.

To continue getting the CCB, you **both** have to file your own income tax and benefit returns for every year that you are residents of Canada, even if you have not received income in the year. If your spouse or common-law partner is a non-resident of Canada during any part of the year, you will have to fill out Form CTB9, *Canada Child Benefit – Statement of Income*, for each year or part of a year that he or she is a non-resident of Canada.

When your **spouse immigrates** to Canada, he or she will have to send us the following information in writing:

- social insurance number;
- date of birth;
- address;
- immigration date; and
- statement of income.

You need to provide proof of birth for the child, on which the child’s last name, given name, and date of birth appear, if we have not previously paid benefits to anyone for this child and either of the following applies:

- the child was born outside Canada; or
- the child was born in Canada **and** is one year of age or older.

Once we receive your application, we may ask you to provide supporting documents to prove that you are primarily responsible for the care and upbringing of the child, such as:

- a letter from the daycare or school authorities indicating the child's home address and contact information on file;
- a letter from a person in a position of authority (such as a lawyer or a social worker) stating that he or she had personal knowledge that the child lived with you for the period you indicated;
- a registration form or a receipt from an activity or club the child was enrolled in for the period you indicated; or
- a court order, decree, or separation agreement.

You do not have to provide these documents with your application; however, if you choose to do so, we may still contact you if we need more information.

### Automated Benefits Application

The Automated Benefits Application (ABA) service is a quick, easy, and secure way to apply for your child benefits. This service is offered in all provinces of Canada.

If you are the **mother of a newborn**, all you need to do is:

- fill out and sign your child's birth registration form issued by your province;
- give your consent to the vital statistics office to share your information with us; and
- provide your social insurance number (see below).

For more information on this service, go to [cra.gc.ca/aba](http://cra.gc.ca/aba).

If you choose to use this service to apply for your child benefits, do **not** re-apply using our online service or Form RC66. Re-applying may result in a delay in getting your payments.

### Social insurance number

You need a social insurance number (SIN) to apply for the CCB. For more information or to get an application for a SIN, visit the Service Canada website at [serviccanada.gc.ca](http://serviccanada.gc.ca) or call 1-800-206-7218. To find the address of the Service Canada centre nearest you, call 1-800-622-6232.

If Service Canada will not give you a SIN, you can still apply for the CCB if you meet all of the conditions listed under "Are you eligible?" on page 5. Attach a note to your Form RC66, *Canada Child Benefits Application*, explaining why you cannot get a SIN and include a photocopy of **one** of the following documents:

- passport;
- driver's license;
- visitor record or a study permit;

- temporary resident permit;
- any document issued by Citizenship and Immigration Canada; or
- registration with Indigenous and Northern Affairs Canada.

### What happens after you apply?

If your application is not complete, we will ask for the missing information. **This will delay the processing of your application.**

After we process your application, we will send you a CCB notice. It will tell you how much you will get and what information we used to calculate the amount. To find out how long it will take to process your application, see "Service standards" on page 21.

We may review your situation at a later date to confirm that the information you gave us has not changed.

#### Note

Keep your CCB notice in case you need to refer to it when you contact us. You may also have to provide information from your notice to other federal, provincial, or territorial government departments.

### How do we calculate your benefit?

For the payment period of July 2016 to June 2017, we calculate your benefit based on:

- the number of eligible children you have and their ages;
- your adjusted family net income (defined on page 4) for the base year 2015; and
- your child's eligibility for the disability tax credit.

To continue getting the CCB, you and your spouse or common-law partner each have to file separate income tax and benefit returns every year.

### Base year and payment period

The **base year** is the year of the income tax and benefit return from which information is taken to calculate the CCB entitlement for the payment period. The base year is the calendar year just before the start of the payment period.

The **payment period** is the 12-month period during which the CCB payments are paid. The payment period runs from July 1 of the year following the base year to June 30 of the next year. For example, CCB payments calculated based on the 2015 income tax and benefit return will start being issued in July 2016, which is the beginning of the payment period. For more information, see "When do we pay your benefit?" on page 12.

The following chart illustrates the link between the base year and the payment period.

| Base year (tax return) | Payment period        |
|------------------------|-----------------------|
| 2015                   | July 2016 – June 2017 |
| 2014                   | July 2015 – June 2016 |
| 2013                   | July 2014 – June 2015 |

### Example

Lucy just received her July 2016 CCB payment. The amount changed considerably compared to the amount she received in June. There have not been any changes to the number of eligible children she has or to her income. Her June and July payments were for different base years and different benefits – the CCTB, the NCBS and the UCCB in June were based on 2014, and the CCB in July was based on 2015 – which is why the amounts were different.

### Child and family benefits online calculator

You can use our online calculator to get an estimate of your child benefits, by going to [cra.gc.ca/benefits-calculator](http://cra.gc.ca/benefits-calculator).

### Canada child benefit

We calculate the Canada child benefit (CCB) as follows:

- \$6,400 per year (\$533.33 per month) for each eligible child under the age of six; and
- \$5,400 per year (\$450.00 per month) for each eligible child aged 6 to 17.

These amounts start being reduced when the adjusted family net income (AFNI) is over \$30,000. The reduction is calculated as follows:

- For families with **one** eligible child, the reduction is 7% of the amount of AFNI between \$30,000 and \$65,000, plus 3.2% of the amount of AFNI over \$65,000.
- For families with **two** eligible children, the reduction is 13.5% of the amount of AFNI between \$30,000 and \$65,000, plus 5.7% of the amount of AFNI over \$65,000.
- For families with **three** eligible children, the reduction is 19% of the amount of AFNI between \$30,000 and \$65,000, plus 8% of the amount of AFNI over \$65,000.
- For families with **four or more** eligible children, the reduction is 23% of the amount of AFNI between \$30,000 and \$65,000, plus 9.5% of the amount of AFNI over \$65,000.

### Child disability benefit

The child disability benefit (CDB) is an additional monthly benefit included in the CCB to provide financial assistance to qualified families caring for children who have a severe and prolonged impairment in physical or mental functions. Families with children under 18 years of age who are eligible for the disability tax credit (DTC) may receive a CDB.

A child is eligible for the DTC when we have approved Form T2201, *Disability Tax Credit Certificate*, for that child. For more information on the DTC, go to [cra.gc.ca/disability](http://cra.gc.ca/disability). For more information on the CDB, go to [cra.gc.ca/cdb](http://cra.gc.ca/cdb) or call 1-800-387-1193.

The CDB provides up to \$2,730 per year (\$227.50 per month) for each child eligible for the DTC. The CDB starts being reduced when the adjusted family net income (AFNI) is more than \$65,000. The reduction is calculated as follows:

- For families with **one** child eligible for the DTC, the reduction is 3.2% of the amount of AFNI over \$65,000.
- For families with **two or more** children eligible for the DTC, the reduction is 5.7% of the amount of AFNI over \$65,000.

#### Note

If you have already applied for the CCB or previous federal child benefits (such as the CCTB) for a child who is eligible for the DTC, the CDB will be calculated automatically for the current and the two previous CCB payment periods. Beyond these payment periods, you have to send a written request to your tax centre (see page 22).

### When do we pay your benefit?

You are entitled to receive the CCB in the month following the month you become an eligible individual. For more information, see “Are you eligible?” on page 5.

We generally pay your benefit on the 20th of each month. However, if your monthly entitlement is less than \$20, we will make one lump-sum payment on July 20, 2016, to cover the entire payment period from July 2016 to June 2017.

If your payment has not arrived by the 20th of any month, wait five working days before calling 1-800-387-1193.

### When do we recalculate your benefit?

We will recalculate your benefit and, if applicable, send you a CCB notice showing our revised calculation:

- at the beginning of every payment period (every July) based on the income tax and benefit returns that you and your spouse or common-law partner filed for the previous year;

- after any reassessment of either your or your spouse's or common-law partner's income tax and benefit return that affects the calculation of your benefit;
- after a change in your marital status or in the number of eligible children in your care;
- when a child for whom you receive the CCB turns 18 years of age (the last payment you will get will be for the month of your child's birthday); or
- after you tell us about changes to your situation that could affect your benefit. For more information, see "When should you contact us?" on page 18.

## What happens if you were overpaid?

If a recalculation shows that you were overpaid for the CCB, we will send you a notice to tell you of the amount you owe. We may keep all or a part of future CCB payments, income tax refunds, or goods and services tax/harmonized sales tax (GST/HST) credits until the amount you owe is repaid. This may also apply to the other federal, provincial, and territorial programs that we administer.

For more information on how to make a payment, go to [cra.gc.ca/benefits](http://cra.gc.ca/benefits), select "Balance owing – Benefits overpayment" and see "How to make a payment."

## Related programs

The Canada Revenue Agency administers the following provincial and territorial child benefit and credit programs:

- Alberta child benefit;
- Alberta family employment tax credit;
- BC early childhood tax benefit;
- BC family bonus;
- New Brunswick child tax benefit;
- Newfoundland and Labrador child benefit;
- Northwest Territories child benefit;
- Nova Scotia child benefit;
- Nunavut child benefit;
- Ontario child benefit; and
- Yukon child benefit.

You do not need to apply to a province or a territory to get payments for these programs. We use the information from your Canada child benefits application to determine your eligibility for these programs. If you are eligible, the amount of your payments will be calculated based on information from the income tax and benefit returns that you and your spouse or common-law partner file.

If you share the custody of a child, you will get 50% of the provincial or territorial payment that you would have received if the child lived with you all of the time.

If you use our direct deposit service for your CCB payments, we will deposit your provincial and territorial payments into the same account.

### Note

The "earned income" and "working income" used to calculate certain provincial and territorial benefits include income from employment, self-employment, training allowances, scholarships (if taxable), research grants, and disability payments received under the Canada Pension Plan and the Quebec Pension Plan.

## Alberta child benefit

This benefit is a non-taxable amount paid to lower-income families with children under 18 years of age. The quarterly amounts are issued separately from the CCB and Alberta family employment tax credit (AFETC) in August 2016, November 2016, February 2017 and May 2017. Unlike the AFETC, there is no minimum working income requirement.

You may be entitled to:

- \$1,100 for the first child;
- \$550 for the second child;
- \$550 for the third child; and
- \$550 for the fourth child.

The benefit is reduced if your adjusted family net income is more than \$25,500.

This program is fully funded by the Province of Alberta. For more information, call 1-800-959-2809.

## Alberta family employment tax credit

This credit is a non-taxable amount paid to families with working income that have children under 18 years of age. The amounts are split into two payments made separately from CCB in July 2016 and January 2017.

You may be entitled to:

- \$763 for the first child;
- \$694 for the second child;
- \$416 for the third child; and
- \$139 for the fourth child.

The maximum you can get is the lesser of \$2,012 and 11% of your family's working income that is more than \$2,760. The credit is reduced by 4% of your adjusted family net income that is more than \$41,250.

This program is fully funded by the Province of Alberta. For more information, call 1-800-959-2809.

## **BC early childhood tax benefit**

This benefit is a non-taxable amount paid monthly to qualifying families to help with the cost of raising children under the age of six. The amount is combined with the CCB into a single monthly payment. It is calculated based on the number of eligible children you have and your adjusted family net income.

This program is fully funded by the Province of British Columbia.

## **BC family bonus**

This program provides a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. The amount is combined with the CCB into a single monthly payment. It is calculated based on the number of children you have and your adjusted family net income.

This program is fully funded by the Province of British Columbia.

## **New Brunswick child tax benefit**

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The New Brunswick working income supplement (NBWIS) is an additional benefit paid to qualifying families with earned income who have children under 18 years of age. Benefits are combined with the CCB into a single monthly payment.

You may be entitled to a basic benefit of \$20.83 per month for each child. The amount of the basic benefit is reduced if your adjusted family net income is more than \$20,000.

The NBWIS is an additional benefit of up to \$20.83 per month for each family. It is phased in once family earned income is more than \$3,750. The maximum benefit is reached when family earned income is \$10,000. If your adjusted family net income is between \$20,921 and \$25,921, you may get part of the supplement.

Your New Brunswick child tax benefit payment may include a New Brunswick school supplement (NBSS) amount. The NBSS is paid once a year in July to help low income families with the cost of back to school supplies for their children. If your adjusted family net income is \$20,000 or less, you will get \$100 for each of your children born between January 1, 1999, and December 31, 2011.

These amounts will be combined with the CCB into a single monthly payment.

This program is fully funded by the Province of New Brunswick.

## **Newfoundland and Labrador child benefit**

This benefit is a non-taxable amount paid monthly to help low-income families with the cost of raising children under 18 years of age. The mother baby nutrition supplement is an additional benefit paid to qualifying families who have children under one year of age. Benefits are combined with the CCB into a single monthly payment.

Under the Newfoundland and Labrador child benefit, you may be entitled to a benefit of:

- \$31.58 per month for the first child;
- \$33.50 per month for the second child;
- \$36.00 per month for the third child; and
- \$38.58 per month for each additional child.

If your adjusted family net income is above \$17,397, you may get part of the benefit.

Under the mother baby nutrition supplement, you may be entitled to a benefit of \$60 per month for each child under one year of age depending on your adjusted family net income.

This program is fully funded by the Province of Newfoundland and Labrador.

## **Northwest Territories child benefit**

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. You may be entitled to a basic benefit of \$27.50 per month for each child.

Families who have earned income of more than \$3,750 and who have children under 18 years of age may also get the territorial workers' supplement of up to:

- \$22.91 per month for one child; and
- \$29.16 per month for two or more children.

If your adjusted family net income is above \$20,921, you may get part of the benefit.

These amounts are combined with the CCB into a single monthly payment.

This program is fully funded by the Northwest Territories.

## **Nova Scotia child benefit**

This benefit is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. These amounts are combined with the CCB into a single monthly payment.

You may be entitled to a benefit of:

- \$52.08 per month for the first child;

- \$68.75 per month for the second child; and
- \$75.00 per month for each additional child.

If your adjusted family net income is between \$18,000 and \$26,000, you may get part of the benefit.

This program is fully funded by the Province of Nova Scotia.

### Nunavut child benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. You may be entitled to a basic benefit of \$27.50 per month for each child.

Families who have earned income of more than \$3,750 and who have children under 18 years of age, may also get the territorial workers' supplement of up to:

- \$22.91 per month for one child; and
- \$29.16 per month for two or more children.

If your adjusted family net income is above \$20,921, you may get part of the benefit.

These amounts are combined with the CCB into a single monthly payment.

This program is fully funded by Nunavut.

### Ontario child benefit

This is a non-taxable amount paid to help low- and modest-income families provide for their children. It is combined with the CCB into a single monthly payment.

You may be entitled to a benefit of up to \$113.00 per month for each child under 18 years of age. If your adjusted family net income is above \$20,706, you may get part of the benefit.

This program is fully funded by the Province of Ontario. For more information, visit Ontario Ministry of Children and Youth Services at [ontario.ca/childbenefit](http://ontario.ca/childbenefit).

### Yukon child benefit

This benefit is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. This amount is combined with the CCB into a single monthly payment.

You may be entitled to a benefit of \$68.33 per month for each child. If your adjusted family net income is above \$35,000, you may get part of the benefit.

This program is funded by the Yukon with a contribution from Aboriginal Affairs and Northern Development Canada on behalf of Indian children.

## Related program not administered by the CRA

### Quebec child assistance payments

If you live in Quebec, you must file your application for child assistance payments and make any changes to your family situation **directly** with Retraite Québec. However, you do not have to file an application for a child born in Quebec because Retraite Québec is automatically notified by the Registrar of Civil Status. For more information, visit [rrq.gouv.qc.ca/en/enfants](http://rrq.gouv.qc.ca/en/enfants).

### When should you contact us?

You should tell us **immediately** about certain changes, as well as the date they happened or will happen. In this section we identify those changes and how you should tell us about them.

Our service standards are outlined on page 21.

#### Note

For confidentiality reasons, we can only discuss a file with a benefit recipient, unless they give us permission to speak to someone else. To give someone else permission, you can use online service "Authorize my representative" at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount) or send us a filled out Form T1013, *Authorizing or Cancelling a Representative*.

### Has the number of children in your care changed?

We may need to **recalculate your benefit** based on new information when:

- your child is born, when a child starts to live with you, or when you share custody of a child (see "How do you apply?" on page 8); or
- a child for whom you were getting benefits is no longer in your care, no longer lives with you on a full-time basis, stops living with you, or has died (you can notify us through My Account at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount) or by calling 1-800-387-1193).

## Has your marital status changed?

If your marital status changes and you are entitled to get CCB payments, you must tell us by the end of the month following the month in which your status changed. However, if you have become separated, do not notify us until you have been separated for more than 90 consecutive days.

We define common-law partner, separated, and spouse on page 4.

To tell us about this change, you can:

- use My Account at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount);
- call 1-800-387-1193; or
- send us a filled out Form RC65, *Marital Status Change*.

**If you have a new spouse or common-law partner** – If you are now married or living common-law, also include your spouse's or common-law partner's name, address, and social insurance number. You and your spouse or common-law partner should both sign the form. All the children will be moved to the female parent's account. However, if the male parent is primarily responsible, see "Should you apply?" on page 6. If your spouse or common-law partner is a person of the same sex, one of you will get the CCB for all the children. Only one CCB payment is allowed per family each month. If both you and your new spouse or common-law partner were getting separate payments, only one payment will be made based on your new adjusted family net income. If you continue to get separate payments, one of you will have to repay the amounts you got after your marital status changed.

When we get notification of your change in marital status, we will recalculate your CCB taking into consideration your new marital status and your new adjusted family net income.

Your CCB will be adjusted starting with the month following the month that your marital status changed.

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### Example 1

Lucy was single and received the CCB for her two children based on her income only. In September 2016, Lucy married Peter. Peter's net income in 2015 was \$100,000. Lucy notified us of her new marital status by using My Account. We will base the CCB payments on Lucy's new adjusted family net income and her CCB payments will change starting with the October 2016 payment.

### Example 2

After 10 years of marriage, Mary and Mark separated on October 5, 2016. In January 2017, after Mary had been separated for more than 90 consecutive days, she notified us of her separation by submitting Form RC65. Mark's income was very high in 2015. We will base her CCB payments on her income alone from November until the end of the current payment period (June 2017), and Mary will get higher CCB payments.

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## Has a benefit recipient died?

If a benefit recipient has died, the next of kin or the estate should inform us as soon as possible. Someone else may be eligible to receive the benefits for the child(ren). Call 1-800-387-1193, or send a letter to your tax centre (see page 22).

## Are you moving?

If you move, let us know your new address **immediately**. Otherwise, your payments may stop, even if you use direct deposit and your bank account does not change.

You can change your address through My Account at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount), by using the mobile application MyCRA at [cra.gc.ca/mobileapps](http://cra.gc.ca/mobileapps), by calling 1-800-387-1193, or by sending a filled out Form RC325, *Address change request*.

## Other changes

Call 1-800-387-1193 to tell us:

- if any of the personal information, such as your name, marital status, or the spousal or child information shown on your CCB notice is incorrect or outdated; or
- if you (or your spouse or common-law partner) are no longer a resident of Canada.

### Note

If your spouse or common-law partner immigrates to Canada, he or she will have to send us the following information in writing:

- social insurance number;
- date of birth;
- address;
- immigration date; and
- statement of income.

## Service standards

The Canada Revenue Agency is committed to providing you with service that is fair, accurate, timely, courteous, and confidential. Our service standards apply to processing applications and marital status change forms, responding to correspondence, reviewing programs, and responding to telephone enquiries.

### Benefit applications and marital status changes

**Timeliness** – Our goal is to issue a payment, notice, or explanation to you within 80 calendar days.

**Accuracy** – Our goal is to accurately process the appropriate payment and notice, and if necessary, a letter requesting additional information.

### Correspondence

**Timeliness** – Our goal is to respond to written enquiries and telephone referrals from the call centres within 80 calendar days.

**Accuracy** – Our goal is to respond to written enquiries and telephone referrals from the call centres with the correct information and to process new recipient information, including issuing a payment, notice, or letter, accurately.

### Review

**Timeliness** – Our goal is to inform you of the result of our review within 45 days after we receive the information requested.

### Telephone enquiries

Our courteous and knowledgeable agents will be pleased to respond to your questions in the official language of your choice. Our goal is to respond to telephone enquiries within two minutes.

You may have difficulty reaching us during peak periods.

## Tax centre addresses

Send your filled out form or letter and any documents to the tax centre that serves your area. Use the chart below to find out the address:

| If your tax services office is located in:  | Send your correspondence to the following address:                                  |
|---|---|
| Alberta, British Columbia, Hamilton, Kitchener/Waterloo, London, Manitoba, Northwest Territories, Regina, Saskatoon, Thunder Bay, Windsor, or Yukon   | Winnipeg Tax Centre<br>66 Stapon Road<br>Winnipeg MB R3C 3M2                        |
| Barrie, Belleville, Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, Prince Edward Island, St. Catharines, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West | Sudbury Tax Centre<br>Post Office Box 20000, Station A<br>Sudbury ON P3A 5C1        |
| Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)   | Shawinigan-Sud Tax Centre<br>4695 Shawinigan-Sud Boulevard<br>Shawinigan QC G9P 5H9 |
| Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières   | Jonquière Tax Centre<br>2251 René-Lévesque Boulevard<br>Jonquière QC G7S 5J2        |

## Online services

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### My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

To register for My Account, go to [cra.gc.ca/myaccount](https://cra.gc.ca/myaccount). You will need to complete two steps. You will be asked to enter some personal information and create a user ID and password or use a Sign-in Partner. Be sure to have your current and previous year's personal tax returns on hand when registering. After you complete step one, you will have instant access to some of your tax and benefit information. Step two includes the mailing of the CRA security code. We will mail it to the address we have on file for you. The separate mailing of the security code is a measure used to protect you from identity theft and to ensure the security of your personal information. You will have access to the full suite of services available in My Account once you enter your code.

An authorized representative can access most of these online services through Represent a Client at [cra.gc.ca/representatives](https://cra.gc.ca/representatives).

### MyBenefits CRA – get your information on the go!

You can use MyBenefits CRA mobile app to securely access your benefit information. You can see your personalized benefit amounts and dates, including related provincial and territorial programs, or the status of your application for child benefits.

To get more details on the MyBenefits CRA mobile app, go to [cra.gc.ca/mobileapps](https://cra.gc.ca/mobileapps).

### MyCRA – Mobile app

Getting ready to file? Use MyCRA to:

- check your RRSP deduction limit;
- look up a local tax preparer; and
- see what tax filing software the CRA has certified.

Done filing? Use MyCRA to:

- check the status of your tax return; and
- view your notice of assessment.

Use MyCRA throughout the year to:

- view your personalized benefit and credit payment amounts;
- check your TFSA contribution room;
- update your contact details;

- manage your direct deposit and online mail information; and
- request your proof of income (option C).

To get more details on what you can do with MyCRA and to access the CRA's web-based mobile app, go to [cra.gc.ca/mobileapps](https://cra.gc.ca/mobileapps).

### Electronic payments

Make your payment using:

- your financial institution's online or telephone banking services;
- the CRA's My Payment service at [cra.gc.ca/mypayment](https://cra.gc.ca/mypayment); or
- pre-authorized debit at [cra.gc.ca/myaccount](https://cra.gc.ca/myaccount).

For more information on all payment options, go to [canada.ca/payments](https://canada.ca/payments).

## For more information

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### What if you need help?

If you need more information after reading this booklet, go to [cra.gc.ca/benefits](https://cra.gc.ca/benefits) or call 1-800-387-1193.

### Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. To sign up for direct deposit or to update your banking information, go to [cra.gc.ca/directdeposit](https://cra.gc.ca/directdeposit).

### Forms and publications

To get our forms and publications, go to [cra.gc.ca/forms](https://cra.gc.ca/forms) or call 1-800-387-1193.

### Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to [cra.gc.ca/lists](https://cra.gc.ca/lists).

### Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

### Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

## Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the *Taxpayer Bill of Rights*.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to [cra.gc.ca/contact](http://cra.gc.ca/contact).

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, *Service-Related Complaint*. For more information, go to [cra.gc.ca/complaints](http://cra.gc.ca/complaints).

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

## Reprisal complaint

If you believe that you have experienced reprisal, fill out Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to [cra.gc.ca/reprisalcomplaints](http://cra.gc.ca/reprisalcomplaints).

## Tax information videos

We have a number of tax information videos for individuals on topics such as the income tax and benefit return, the Canadian tax system, and tax measures for persons with disabilities. To watch our videos, go to [cra.gc.ca/videogallery](http://cra.gc.ca/videogallery).