

Canada Child Benefit May 17, 2022

This information is solely for informational purposes. We urge you to consult with us at info@connectingottawa.com if you have any specific legal questions about a client's situation.

WHAT IS CCB?	The CCB is a tax-free monthly payment to help with the cost of raising children under 18 years of age. The CCB is administered by the Canada Revenue Agency (CRA).
DO I HAVE TO APPLY FOR CCB?	Yes, you have to apply for CCB (see page 2 on how to apply). You should apply as soon as: <ul style="list-style-type: none"> Your child is born or starts to live with you. Your child returns to live with you after a temporary period living with someone else. You get custody of a child or begin, end, or change a shared custody arrangement. You did not previously have an immigration status that qualified you for the CCB but a change in your or your spouse or common-law partner's immigration status now qualifies you for the benefit (like when a refugee claimant becomes a Convention refugee and therefore qualifies for CCB)
HOW MUCH CCB CAN I GET?	The CCB is recalculated every July based on the number of children you have; the age of your children; your marital status; and your Adjusted Family Net Income (AFNI) as reported on your tax return from the previous year AND your spouse's or common law partner's tax return from the previous year (see note 1). If your AFNI is under \$32,028 the maximum payment for each child is: <ul style="list-style-type: none"> under 6 years of age: \$6,833 per year (\$569.41 per month) 6 to 17 years of age: \$5,765 per year (\$480.41 per month) Benefits start decreasing when your AFNI is over \$32,028. <i>Note 1: A change in your and/or your spouse's or common-law partner's income in 2021 will be reflected in your CCB payments starting July 2022. The Child and family benefits calculator - Canada.ca calculates your CCB amount.</i>
AM I ELIGIBLE FOR CCB?	Only one person in your household can apply for the CCB, and they must meet all of the criteria to qualify: <ul style="list-style-type: none"> The child under your care is <u>under 18 years of age</u>. You are <u>primarily responsible</u> for the care and upbringing of the child. You are a <u>resident</u> of Canada for tax purposes. You or your spouse or common-law partner must be any of the following: <ul style="list-style-type: none"> Canadian citizen Permanent resident Protected person (someone granted refugee or person in need of protection status) Temporary resident (visitor, international student, temporary resident permit-holder, or foreign worker) who has lived in Canada with valid temporary resident status for the previous 18 months, and who has a valid work permit in the 19th month other than one that states "doesn't confer status" or "doesn't confer temporary resident status" Registered, or entitled to be registered under the Indian Act
WHAT DOES IT MEAN TO BE PRIMARILY RESPONSIBLE?	When two individuals who are spouses or common-law partners live in the same home as the child, the female parent is presumed by law to be primarily responsible for the care and upbringing of all the children in the home (see note 2). Therefore, in most cases, the female parent will apply for the CCB. <i>Note 2: If the other (non-female) parent is primarily responsible, they should apply for the CCB. However, they must attach a signed letter from the female parent stating that they are primarily responsible.</i>
WHAT IF I AM A SAME-SEX PARENT?	If the child resides with same-sex parents, only one parent should apply for all the children. As noted above, the parent applying for the CCB in this case should attached a signed letter from the other parent confirming they are primarily responsible for the care and upbringing of the child(ren) in the home.
WHAT IF I SHARE CUSTODY OF MY CHILD(REN)?	If your child shares their time roughly equally between two separated or divorced parents, both parents are considered to have shared custody for the purposes of the CCB: <ul style="list-style-type: none"> The CRA will calculate the amount each parent gets separately, using their respective AFNI, as reported on the previous year's tax return. Each parent will get exactly 50% of what they would have gotten if they had full custody.
WHAT PARENTS ARE NOT ELIGIBLE FOR THE CCB BECAUSE OF THEIR STATUS?	<ul style="list-style-type: none"> Refugee claimants or failed refugee claimants. Parents with no status while awaiting a humanitarian and compassionate application decision. Parents who were approved in principle on humanitarian and compassionate grounds and are awaiting permanent residence. Parents with no status but who cannot be removed because they are from countries such as the Democratic Republic of Congo (moratorium countries), to which Canada does not currently deport people due to generalized risk. Parents with no status because they overstayed a visa or have never had legal status. Parents who have resided in Canada as temporary residents (visitors, international students or foreign workers) for less than 18 months.

FOR MORE INFORMATION ON THE CANADA CHILD BENEFIT:
[Who can apply - Canada child benefit \(CCB\) - Canada.ca](#)

DOES MY CHILD AUTOMATICALLY GET CCB IF THEY WERE BORN IN CANADA?	<p>No. Your entitlement to the CCB is based on the parent's immigration status in Canada – not the child's. You do not qualify for the CCB if you do not meet the immigration status criteria noted above. This applies even if your child was born in Canada.</p> <p>For example, a refugee claimant or failed refugee claimant whose child was born in Canada does not qualify for the CCB.</p>
WHAT IF MY CHILD WAS BORN OUTSIDE OF CANADA?	<p>If the CRA has not paid benefits to anyone for the child AND the child is in any of these situations:</p> <ul style="list-style-type: none"> • Is one year of age or older • Was born outside of Canada <p>You need to attach acceptable proof of birth for the child with your application (see note 3) if you meet all of the eligibility criteria for the CCB, including the immigration status criteria.</p> <p><i>Note 3: Acceptable proof of birth includes a photocopy of a birth certificate, a birth registration form, the hospital record of birth, a record of landing or permanent resident card, passport or citizenship certificate to show family name, given name and date of birth. Any documents that are not in English or French must be translated.</i></p>
CAN I GET CCB IF I AM NOT A LEGAL PARENT?	<p>In some situations, a person other than a legal parent may qualify for the CCB if they are primarily responsible for the care and upbringing of the child(ren). A person in this situation does not have to prove legal custody, but would have to give proof that they are primarily responsible for the care and upbringing of the child(ren), such as a letter from a doctor or social worker. Seek legal help if you are in this situation.</p>
WHAT DOES IT MEAN TO BE A RESIDENT OF CANADA FOR TAX PURPOSES?	<p>Your residence for Canadian tax purposes is a factual determination based on your residential ties with Canada (see note 4). To determine if you are a non-resident of Canada for tax purposes, complete:</p> <ul style="list-style-type: none"> • Form NR74, Determination of Residency Status (entering Canada), or • Form NR73, Determination of Residency Status (leaving Canada) <p>The CRA can give you an opinion on your residency status based on the information you provide.</p> <p><i>Note 4: If your spouse or common-law partner is a non-resident of Canada during any part of the year, submit Form CTB9, Canada Child Benefit – Statement of Income for each year, or part of a year that they are a non-resident of Canada.</i></p>
DO I HAVE TO FILE A TAX RETURN TO GET CCB?	<p>Yes. You and your spouse or common-law partner (if you have one) are required to file an annual income tax and benefit return every year to get CCB. You must file your income tax and benefit return even if your income is tax exempt or you have no income to report (see Note 5).</p> <p><i>Note 5: If you are late filing your taxes from previous years, the CRA will automatically calculate your CCB if there is a valid application on file and/or your child is already on your tax account. Contact the CRA if this situation applies to you!</i></p>
HOW DO I APPLY FOR CCB?	<p>You can apply for the CCB in these ways:</p> <ul style="list-style-type: none"> • When you register the birth of your newborn in the province of Ontario: NRS (gov.on.ca) • Using your CRA My Account if you didn't apply when you registered the birth of your newborn • By mail: RC66 Canada Child Benefits Application includes federal, provincial, and territorial programs - Canada.ca
HOW DO I APPLY FOR THE CCB IF I AM A NEWCOMER?	<p>If you answered "no" to either question:</p> <ul style="list-style-type: none"> • Have you been a Canadian citizen for the last 12 months? • Has your spouse or common-law partner been a Canadian citizen for the last 12 months? <p>Attach this form to your application: Form RC66SCH, Status in Canada and Income Information.</p> <p>If you answered "yes" to either question:</p> <ul style="list-style-type: none"> • Within the last 2 years, did you become a newcomer to Canada or return to Canada after an absence of at least 6 months? • Within the last 2 years, did your spouse or common-law partner (if you have one) become a newcomer to Canada or return after an absence of at least 6 months? <p>Attach this form to your application: Form RC66SCH, Status in Canada and Income Information.</p>
WHAT DO I DO IF I HAVE A CCB OVERPAYMENT?	<p>If you were overpaid CCB, the CRA will send you a notice of assessment with a remittance voucher to tell you the balance owing. The CRA may keep all or a portion of future CCB payments, income tax refunds, or goods and services tax/harmonized sales tax (GST/HST) credits until your balance owing is repaid.</p> <p>If you contacted the CRA by phone to resolve the issue and are not satisfied with their response, submit a Notice of Objection within 90 days of the mailing of the notice of assessment. Explain why you disagree with the CCB overpayment. The CRA will mail you a letter confirming the original assessment or varying it.</p> <p>You can appeal to federal Tax Court if you disagree with the final decision about your Notice of Objection.</p> <p>If you have to repay CCB amounts you received in error, you can negotiate a monthly payment plan with the CRA. You can also tell the CRA if paying back the money right now would cause you undue hardship, making it impossible for you to pay for things like rent and food.</p>

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