

Appendix for The High Cost of Getting Ahead: How Effective Tax Rates Affect Work Decisions by Lower-Income Families

Table A1: Selection of Main Family-related Tax and Benefit Provisions, 2015

Tax Provision or Benefit Program	Family Income Range, When Applicable (\$)	Impact on a Two-Parent Family with Two Children
Federal		
Spouse or common-law partner amount		Tax payable reduced for taxpayers whose spouse has taxable income below the personal amount.
Children's fitness and arts amounts		Tax payable reduced.
Family tax cut		Family tax payable reduced; depends on the division of income within the family.
Canada Child Tax Benefit – Base Benefits	45,000–119,000	Benefit withdrawn by 4% of income.
Canada Child Tax Benefit – Supplement	26,000–45,000	Benefit withdrawn by 23% of income.
Universal Child Care Benefit		Payments taxable in the hands of the lower-income spouse.
Working Income Tax Benefit	3,000–10,000	Benefit increased by 25% of income.
	16,000–28,000	Maximum benefit withdrawn by 15% of income.
Newfoundland and Labrador		
Low-Income Tax Reduction	32,000–39,000	Amount of tax reduction withdrawn by 16% of income.
Newfoundland Child Benefit	18,000–25,000	Benefit withdrawn by 11% of income.
Mother-Baby Nutrition Supplement	0–25,000	Lump-sum monthly benefit for a newborn.
Progressive Family Growth Benefit		Lump sum for every birth or adoption.
Parental Support Benefit		Monthly benefit for each child younger than age 1.
Prince Edward Island		
Low-Income Tax Reduction	15,000–33,000	Amount of tax reduction withdrawn by 5% of income.
Amount for young children		Tax payable reduced for lower-income spouse with children under age 6.
New Brunswick		
Low-Income Tax Reduction	16,000–57,000	Amount of tax reduction withdrawn by 3% of income.
New Brunswick Child Benefits	20,000–30,000	Benefit withdrawn by 5% of income.
Supplemental Earned Income Benefits	3,750–10,000	Benefit increased by 4% of income.
	20,921–25,921	Maximum benefit withdrawn by 5% of income.
Note: Values rounded to the next thousand.		
Sources: Various online references and Statistics Canada's Social Policy Simulation Model.		

Table A1: Continued

Tax Provision or Benefit Program	Family Income Range, When Applicable (\$)	Impact on a Two-Parent Family with Two Children
Nova Scotia		
Low-Income Tax Reduction	15,000–34,000	Amount of tax reduction withdrawn by 5% of income.
Amount for young children		Tax payable reduced for lower-income spouse with children under age 6.
Sport and recreational expenses for children		Tax payable reduced.
Nova Scotia Child Benefit	18,000–26,000	Benefit withdrawn by 18% of income.
Quebec		
Quebec Child Assistance Credit	48,000–107,000	Benefit withdrawn by 4% of income.
Quebec Solidarity Tax Credit	34,000–58,000	Benefit withdrawn by 6% of income.
Quebec Work Premium	4,000–16,000	Benefit increased by 25% of income.
	16,000–48,000	Maximum benefit withdrawn by 10% of income.
Ontario		
Children's activity tax credit		Tax payable reduced.
Ontario Child Benefit	20,000–53,000	Benefit withdrawn by 8%.
Ontario Trillium Benefit	28,000–56,000	Benefit withdrawn by 6% of income.
Manitoba		
Children's fitness or arts amounts		Tax payable reduced.
Manitoba Child Benefit	15,000–20,000	Benefit withdrawn by 15% of income.
Manitoba Family Tax Benefit	0–107,000	Tax payable reduced by 1% of income.
Manitoba Cost of Living Tax Credit	0–43,000	Benefit withdrawn by 1% of income.
Saskatchewan		
Amount for dependent children		Tax payable reduced.
Active families benefit		Tax payable reduced.
Saskatchewan Low Income Tax Credit	32,000–66,000	Benefit withdrawn by 2% of income.
Note: Values rounded to the next thousand.		
Sources: Various online references and Statistics Canada's Social Policy Simulation Model.		

Table A1: Continued

Tax Provision or Benefit Program	Family Income Range, When Applicable (\$)	Impact on a Two-Parent Family with Two Children
Alberta		
Alberta Family Employment Tax Credit	3,000–17,000	Benefit increased by 8% of income.
	37,000–71,000	Maximum benefit withdrawn by 4% of income.
British Columbia		
Children's fitness or arts amounts		Tax payable reduced.
BC Family Bonus	21,000–26,000	Benefit withdrawn by 18% of income.
BC Early Childhood Tax Benefit	100,000–150,000	Benefit withdrawn by 3% of income.
Note: Values rounded to the next thousand.		
Sources: Various online references and Statistics Canada's Social Policy Simulation Model.		