



Canada Revenue Agency
Agence du revenu du Canada

Canada Child Benefit

and related federal, provincial,
and territorial programs

For the period from July 2023 to June 2024

The CRA's publications and personalized correspondence are available in braille, large print, e-text, and MP3. For more information, go to **canada.ca/cra-multiple-formats** or call **1-800-387-1193**.

Find out if this booklet is for you

This booklet gives information about the Canada child benefit, such as:

- who is eligible
- how you apply for it
- when you get it
- how it is calculated
- what are the related federal, provincial, and territorial child benefit and credit programs administered by the Canada Revenue Agency (CRA)

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Definitions

Adjusted family net income – your **family net income minus** any universal child care benefit (UCCB) and registered disability savings plan (RDSP) income received **plus** any UCCB and RDSP amounts repaid. If you received split income, refer to the information sheet for Form T1206, Tax on Split Income.

Note

If you are an individual registered, or entitled to be registered under the Indian Act, do not report the portion of income that qualifies for the tax exemption under section 87 of the Indian Act. For more information, go to canada.ca/taxes-benefits-indigenous.

Common-law partner – a person to whom you are not married, with whom you are living in a conjugal relationship, and to whom **one** of the following situations apply. They:

- have been living with you for at least 12 continuous months. This includes any period you were separated for less than 90 days because of a breakdown in the relationship
- are the parent of your child by birth or adoption
- have 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 – your net income 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 that either of you were not residents of Canada. Income from sources outside Canada must be determined in the same way net income is determined in Canada.

Kinship or close relationship programs – programs of the Government of Canada, a provincial or territorial government, or an Indigenous governing body for the care and upbringing, on a temporary basis, of a child in need of protection.

Unlike other foster care arrangements, the child is generally placed in the care of a grandparent, an extended family member, or a close friend without being brought into the legal custody and guardianship of the province or territory. Certain jurisdictions may offer financial assistance to help individuals cover the expenses in caring for the child.

Married – you are legally married to someone.

Primarily responsible for the care and upbringing of a child – 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. The CRA usually considers the female parent who lives with the child to be primarily responsible for the care and upbringing of the child.

Separated – you have been living 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 separation is the date you started living apart.

You would still be considered to have a spouse or common-law partner if there is **no** breakdown in the relationship and you were living apart for reasons such as:

- work
- studies
- health problems

Note

Generally, you are not considered separated if your spouse or common-law partner is incarcerated or does not live in Canada, as long as there is no breakdown in your relationship.

Single – you are single and no other marital status applies to you.

Spouse – the person to whom you are legally married.

Canada child benefit

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 16).

By applying for the CCB, you also register your children for the goods and services tax/harmonized sales tax (GST/HST) credit, the climate action incentive payment, and any related federal, provincial, and territorial programs administered by the CRA.

Eligibility criteria

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.

Note

If a child does not live with you all the time, see "If you share custody of a child" on page 9.

3. You must be a resident of Canada for tax purposes. You are considered 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 **any** of the following:

- 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
- an individual registered, or entitled to be registered, under the Indian Act

Note

If the 18 months of continuous residency criteria has not been met or your permit has a remark stating “does not confer status” or “does not confer temporary resident status”, your application will only be used to register the child(ren) for the GST/HST credit and other programs administered by the CRA. You will need to re-apply for the CCB once you meet all of the conditions.

Situations in which you should apply

The person who is primarily responsible for the care and upbringing of the child should apply for the CCB. You should apply even if any of the following situations apply:

- your child only lives with you part of the time (see “If you share custody of a child” on page 9)
- your current adjusted family net income is too high (the CRA calculates your amount every July based on your adjusted family net income for the previous year)
- your child is living with you for a determined temporary period of time of at least one month, for example over the summer holidays
- you care for a child under a kinship or close relationship program and you otherwise meet all the CCB eligibility criteria

Notes

The CRA pays children's special allowances for children under 18 years of age who are being maintained by a government department, agency, institution, or Indigenous governing body (or department or agency authorized or appointed by an Indigenous governing body). You **cannot** get the CCB for a foster child for any month in which children's special

allowances are payable for that child. For more information on the children's special allowances, go to canada.ca/cra-csa and select “CSA fact sheet” or call 1-800-387-1193.

If you live with a child whom you care for under a kinship or close relationship program from the government of Canada, a province, territory, or Indigenous governing body, you can still get the CCB for that child, even if you receive financial assistance under that program, as long as no children's special allowances are payable for that child.

When you should apply

You should apply for the CCB as soon as any of the following situations happen:

- your child is born
- a child starts to live with you
- you begin a new shared custody arrangement
- you or your spouse or common-law partner meet the eligibility conditions under “Eligibility criteria” on pages 6 and 7

Notes

If you are an individual registered, or entitled to be registered under the Indian Act, or you cared for a child under a kinship or close relationship program, you may be eligible for child benefits for prior year(s).

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 child benefits for prior years, if applicable. In addition, even though the CCB young child supplement payments ended in 2021, you may be entitled to receive a retroactive payment if you and your spouse or common-law partner file your 2019 and 2020 income tax and benefit returns and they are assessed by December 31, 2023.

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 must attach clear photocopies (including both sides of all pages) of **all** of the following documents for the entire period requested:

- 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 (at least three documents)
- proof of birth for each child

- proof that you were the person who is primarily responsible for the care and upbringing of the child(ren) (at least three documents) 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 social worker, a band council, or resettlement officer) stating that they have 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
 - a court order, decree, or separation agreement

For a complete list of supporting documents, go to canada.ca/child-benefits-supporting-documents.

Note

If you are not a Canadian citizen and are an individual registered, or entitled to be registered under the Indian Act, you must attach proof of registration with Indigenous Services Canada.

For more information, see "How to apply" on the next page.

If you share custody of a child

You share custody of a child if the child lives part of the time with you and the rest of the time with another individual at a different address on a more or less equal basis. The CRA considers that a child is in a shared custody situation when the child lives alternately with each parent between 40% to 60% of the time. For example, the child lives with you one week and with the other individual one week, or with you 4 days a week and with the other individual 3 days a week.

When this is the case, 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 they would have received if the child lived with them 100% of the time.

Notes

Due to illness or summer vacation schedules, the split may be 38% to 62% in a particular month.

In situations where you received 100% of the payment because the other shared-custody parent chose not to apply, you may have to repay retroactively 50% of the child benefit payments you received if the other parent applies for them.

If the child lives with you every second weekend (less than 40% of the time), you are not eligible for the child and family benefits for this child.

Each parent must **immediately** tell the CRA of their new custody situation using one of the following ways:

- use "Apply for child benefits" in My Account at canada.ca/my-cra-account
- mail to the CRA a completed Form RC66, Canada Child Benefits Application

If you are already eligible and get full benefits for a child, you may also:

- use My Account at canada.ca/my-cra-account
- use the MyBenefits CRA mobile web application at canada.ca/cra-mobile-apps
- call 1-800-387-1193
- send a letter explaining the shared custody situation

All payments will be calculated based on each parent's respective adjusted family net income.

For more information, go to canada.ca/canada-child-benefit.

How to apply

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 can also apply for the CCB by using "Apply for child benefits" in My Account at canada.ca/my-cra-account or by sending Form RC66, Canada Child Benefits Application.

You must also fill out and attach to your application Form RC66SCH, Status in Canada and Income Information, if **any** of the following situations apply. You or your spouse or common-law partner:

- became a resident of Canada (for example, a newcomer to Canada or a returning resident of Canada) in the last 2 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, or temporary resident who has lived in Canada for the previous 18 months
- are not a Canadian citizen and are registered, or entitled to be registered under the Indian Act

It is recommended that you include proof of birth for the child with your application in order to minimize processing delays. You may be required to provide proof of birth if the CRA has not previously paid benefits for this child.

You **must** provide proof of birth for the child if the CRA has not previously paid benefits to anyone for this child and either of the following applies:

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

Proof of birth must include the child's last name, given name, and date of birth. For the most up-to-date instructions and a complete list of supporting documents, go to canada.ca/child-benefits-supporting-documents.

Note

If you use the Automated Benefits Application to apply for child benefits, proof of birth for your child is securely shared with the CRA.

Automated Benefits Application

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

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 or territory
- give your consent to the vital statistics office to share your information with the CRA
- provide your social insurance number (see "You need a social insurance number" below)

For more information on this service, go to canada.ca/automated-benefits-application.

If you choose to use this service to apply for your child benefits, do **not** re-apply using My Account or Form RC66, Canada Child Benefits Application. Re-applying may result in a delay in processing your application and getting your payments.

You need a social insurance number

You and your spouse or common-law partner (if you have one) need a social insurance number (SIN) to apply for the CCB.

For more information or to get an application for a SIN, go to canada.ca/social-insurance-number or call 1-866-274-6627. To find the address of the Service Canada centre nearest you, visit canada.ca/service-canada-office or 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 "Eligibility criteria" on pages 6 and 7. 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 licence
- visitor record
- birth certificate or proof of birth
- any document issued by Immigration, Refugees and Citizenship Canada
- any document that proves your or your spouse's or common-law partner's identity

After you apply

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

After the CRA processes your application, you will receive a CCB notice. It will tell you how much you will get and what information was used to calculate the amount.

Note

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

If the CRA reviews your information

The CRA may send you a letter or questionnaire asking for documents to confirm the information on file is correct and up to date. This is to make sure that you get the right amount of benefits and credits.

It's important that you reply and send all the information requested as soon as possible so the CRA can do the review quickly and easily. If you do not reply, your child and family benefit and credit payments could stop.

For more information, go to canada.ca/cra-benefits-validation. If you need help or have any questions, call the telephone number in the letter or 1-800-387-1193.

If you have a spouse or common-law partner

For CCB purposes, when a child resides with a female parent in the home, the **female parent is usually considered to be primarily responsible for the child** and should apply. However, if the child's other parent is primarily responsible, they can apply. They must attach to Form RC66, Canada Child Benefits Application, a signed letter from the female parent that states that the other parent with whom she resides is primarily responsible for all the children in the household. If the child lives with same-sex parents, only one parent should apply for all the children in the home.

Note

The female presumption is a legislative requirement and only one payment per household can be issued under the Income Tax Act. No matter which parent receives the CCB, the amount will be the same. For more information, see “How your benefit is calculated” on page 14.

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, Income of Non-Resident Spouse or Common-Law Partner.

When your **spouse immigrates** to Canada, they have to send the CRA in writing **all** of the following information about themselves:

- social insurance number
- date of birth
- address
- immigration date
- statement of income

If you have a new spouse or common-law partner

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. No matter which parent receives the CCB, the amount will be the same. Generally, all the children will be moved to the female parent’s account. If you continue to get separate payments, one of you will have to repay the amounts you got after your marital status changed.

For more information on how to update your marital status, see “If your marital status has changed” on page 23.

Example 1

Salim and Iman had a child on August 15, 2023. On September 1, 2023, the couple applied for the CCB by completing Form RC66, Canada Child Benefits Application. Salim, a stay at home parent, applied and attached a signed letter from Iman stating that Salim is the parent who is primarily responsible for all the children in their home and should receive the CCB for the family. Without the letter, Iman would receive the CCB for the family.

Example 2

Akash has sole custody of two children from a previous relationship and receives CCB payments for the children. On October 17, 2023, Akash married Meera and they inform the CRA of their new marital status by using My Account. Because the female parent is usually presumed to be primarily responsible for the children, Meera will start receiving the CCB. However, if Akash continues to be the parent primarily responsible for the children, Meera

will need to send the CRA a letter stating that Akash is the parent primarily responsible for all of the children in their home and should continue to receive the CCB for the family.

Example 3

Bill and Mia both have children from previous relationships. After a year of living together, the couple submitted Form RC65, Marital Status Change, to report their common-law relationship status on June 15, 2023. Because the female parent is usually presumed to be primarily responsible for the children, Mia will start receiving the CCB for all of the children in the household. If Bill is the parent primarily responsible for all of the children in their home, Mia will need to send the CRA a letter stating that Bill is the parent primarily responsible for all of the children in their household and should receive the CCB for the entire family.

How your benefit is calculated

For the payment period of July 2023 to June 2024, the CRA calculates your benefit based on all of the following information:

- the number of eligible children you have and their ages
- your adjusted family net income for the base year 2022
- the child’s eligibility for the disability tax credit (DTC)

To continue getting the CCB, you and your spouse or common-law partner each have to file tax returns every year, even if you have not received income in the year.

Base year and payment period

The **base year** is the year of the tax return from which information is taken to calculate the CCB amount 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 2022 tax return will start being issued in July 2023, which is the beginning of the payment period. For more information, see “When your benefit is paid” on page 16.

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

Base year (tax return)	Payment period
2022	July 2023 – June 2024
2021	July 2022 – June 2023
2020	July 2021 – June 2022

Example

Taylor just received the July 2023 CCB payment. The amount changed considerably compared to the amount received in June. There have not been any changes to the number of eligible children Taylor has. The June and July payments were calculated using two different base years (2021 and 2022). Since Taylor's adjusted family net income was higher in 2022 than it was in 2021, the July 2023 payment was lower than the June 2023 payment.

Child and family benefits online calculator

You can use the CRA's online calculator to get an estimate of your child benefits at canada.ca/child-family-benefits-calculator.

Canada child benefit

The CCB is calculated as follows:

- \$7,437 per year (\$619.75 per month) for each eligible child under the age of 6
- \$6,275 per year (\$522.91 per month) for each eligible child aged 6 to 17

These amounts start being reduced when the adjusted family net income (AFNI) is over \$34,863. The reduction is calculated as follows:

- For families with **one** eligible child:
 - the reduction is 7% of the amount of AFNI greater than \$34,863 up to \$75,537
 - for income greater than \$75,537, the reduction is \$2,847 plus 3.2% of AFNI greater than \$75,537
- For families with **two** eligible children:
 - the reduction is 13.5% of the amount of AFNI greater than \$34,863 up to \$75,537
 - for income greater than \$75,537, the reduction is \$5,491 plus 5.7% of AFNI greater than \$75,537
- For families with **three** eligible children:
 - the reduction is 19% of the amount of AFNI greater than \$34,863 up to \$75,537
 - for income greater than \$75,537, the reduction is \$7,728 plus 8% of AFNI greater than \$75,537
- For families with **four or more** eligible children:
 - the reduction is 23% of the amount of AFNI greater than \$34,863 up to \$75,537

- for income greater than \$75,537, the reduction is \$9,355 plus 9.5% of AFNI greater than \$75,537

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. If you have a child under 18 years of age who is eligible for the disability tax credit (DTC), you are eligible for the CDB.

A child is eligible for the DTC when the CRA has approved Form T2201, Disability Tax Credit Certificate, for that child. For more information on the DTC, go to canada.ca/disability-tax-credit. For more information on the CDB, go to canada.ca/child-disability-benefit or call 1-800-387-1193.

The CDB provides up to \$3,173 per year (\$264.41 per month) for each child eligible for the DTC. The CDB starts being reduced when the adjusted family net income (AFNI) is greater than \$75,537. 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 greater than \$75,537
- for families with **two or more** children eligible for the DTC, the reduction is 5.7% of the amount of AFNI greater than \$75,537

Note

If you have already applied for the CCB or previous federal child benefits (such as the Canada child tax benefit) 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 25).

When your benefit is paid

You are eligible to receive the CCB in the month following the month you become an eligible individual. For more information, see "Eligibility criteria" on pages 6 and 7.

The CRA generally pays your benefit on the 20th of each month. However, if your monthly amount is less than \$20, you will get one lump-sum payment on July 20, 2023 or at a later date, to cover the entire payment period from July 2023 to June 2024.

Note

When the 20th falls on a Saturday, a Sunday, or a federal statutory holiday, the payment will be made on the last business day before the 20th.

If you do not receive your payment on the scheduled day, wait 5 business days before calling 1-800-387-1193.

You can view your benefit payment dates and amounts in My Account at canada.ca/my-cra-account or by using the MyBenefit CRA mobile web application at canada.ca/cra-mobile-apps.

When your benefit is recalculated

The CRA will recalculate your benefit when one of the following situations applies and, if applicable, send you a CCB notice:

- at the beginning of every payment period (every July) based on the tax 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 tax return that affects the amount of your benefit
- after a change in your marital status
- after a change in the number of eligible children in your care
- after you tell the CRA about changes to your situation that could affect your benefit (for more information, see "When you should contact the CRA" on page 22)

If you were overpaid

If a recalculation shows that you received too much CCB, the CRA will send you a notice to tell you of the amount due. The CRA 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 the CRA administers.

For more information on how to make a payment, go to canada.ca/payments.

Related programs

The CRA administers the following provincial and territorial child benefit and credit programs:

- Alberta child and family benefit
- BC family benefit
- New Brunswick child tax benefit
- Newfoundland and Labrador child benefit
- Northwest Territories child benefit
- Nova Scotia child benefit
- Nunavut child benefit

- Ontario child benefit
- Yukon child benefit

You do not need to apply to a province or a territory to get payments for these programs. The CRA uses 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 tax 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 the direct deposit service for your CCB payments, the CRA 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 and family benefit

This benefit is a non-taxable amount paid to families that have children under 18 years of age. The quarterly amounts are issued in August 2023, November 2023, February 2024, and May 2024.

The benefit includes both a base component and a working component, with combined benefits to a maximum of \$5,427.

The maximum base component ranges from \$1,410 to \$3,525 depending on the number of children. You may be entitled to:

- \$1,410 for the first qualified dependant
- \$705 for the second qualified dependant
- \$705 for the third qualified dependant
- \$705 for the fourth qualified dependant

The base component of the benefit is reduced if your adjusted family net income is more than \$25,935.

Families may be eligible for the working component once their family employment income exceeds \$2,760. The maximum working component will range from \$722 to \$1,902 depending on the number of children. You may be entitled to:

- \$722 for the first qualified dependant
- \$657 for the second qualified dependant

- \$393 for the third qualified dependant
- \$130 for the fourth qualified dependant

The working component of the benefit is reduced once your adjusted family net income is more than \$43,460.

This program is fully funded by the Province of Alberta.

BC family benefit

The BC family benefit (formerly the BC child opportunity benefit) is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The amounts are combined with the CCB into a single monthly payment.

For the 2022 base year, the BC family benefit payment period is from July 2023 to June 2024.

You may be entitled to a maximum annual benefit of:

- \$1,750 for the first child
- \$1,100 for the second child
- \$900 for each additional child

If the adjusted family net income is more than \$27,354 but less than \$87,533, the B.C. family benefit is reduced by 4% of the portion of the adjusted family net income over \$27,354 until the amount is equal to:

- \$775 for the first child
- \$750 for the second child
- \$725 for each additional child

Also, as of July 1, 2023, an additional annual supplement of up to \$500 will be provided to single-parent families.

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, 2006, and December 31, 2018.

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 prenatal infant 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:

- \$37.25 per month for the first child
- \$39.50 per month for the second child
- \$42.41 per month for the third child
- \$45.58 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 pre-natal infant nutrition supplement, you may be entitled to a benefit of \$150 per month for each child under one year of age or if you are pregnant, 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 receive the following monthly amounts:

Children under the age of 6:

- \$67.91 for one child
- \$122.25 for two children
- \$166.41 for three children
- \$203.75 for four children
- \$30.58 for each additional child

Children aged 6 to 17:

- \$54.33 for one child
- \$97.83 for two children
- \$133.08 for three children
- \$163.00 for four children
- \$24.41 for each additional child

If your adjusted family net income is above \$30,000, you may get part of the benefit, and it will be eliminated when your adjusted family income reaches \$80,000.

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 monthly benefit of \$127.08 for each child under 18 years of age in your care.

If your adjusted family net income is between \$26,000 and \$34,000, you may receive \$106.25 per month for the first child and half the rate (\$53.12) for the second and subsequent children.

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 \$28.91 per month for each child.

Families who have earned income of more than \$3,943 and who have children under 18 years of age, may also get the territorial workers' supplement of up to:

- \$24.08 per month for one child
- \$30.66 per month for two or more children

If your adjusted family net income is above \$21,999, 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 Government of 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 \$133.91 per month for each child under 18 years of age. If your adjusted family net income is over \$24,542, 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.

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 \$73 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 Government of Yukon.

Related program not administered by the CRA

Quebec family allowance

If you live in Quebec, you must file your application for the family allowance 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.

When you should contact the CRA

You should tell the CRA **immediately** about certain changes, as well as the date they happened or will happen. This section explains what the changes are and how you should tell the CRA about them.

Note

For confidentiality reasons, the CRA can only discuss a file with a benefit recipient, unless they give the CRA permission to speak to someone else. To give someone else permission, you can use "Authorize my representative" in My Account at canada.ca/my-cra-account or go to canada.ca/taxes-representative-authorization.

If the number of children in your care has changed

The CRA may need to **recalculate** your benefit payments based on new information, when one of the following situations applies:

- your child is born, a child starts to live with you, or you share custody of a child (see “How to apply” on page 10)
- a child for whom you are getting benefits no longer lives with you on a full-time basis, stops living with you, or has died. You can tell the CRA by using one of the following methods:
 - My Account at canada.ca/my-cra-account
 - MyBenefits CRA mobile web application at canada.ca/cra-mobile-apps
 - calling **1-800-387-1193**

If your marital status has changed

If your marital status changes, let the CRA know by the end of the month following the month in which your status changed. However, do **not** tell the CRA of your separation until you have been separated for more than 90 consecutive days. You can tell the CRA by using one of the following methods:

- My Account at canada.ca/my-cra-account
- MyBenefits CRA mobile web application at canada.ca/cra-mobile-apps
- calling **1-800-387-1193**
- sending Form RC65, Marital Status Change

When the CRA gets notification of your change in marital status, your CCB will be recalculated 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.

Example 1

Terry was a single parent and received the CCB for two children based on a net income of \$50,000 in 2022. In September 2023, Terry married Peter who had a net income of \$100,000 in 2022. Terry informed the CRA of their new marital status by using My Account. The CCB payments will be based on Terry’s new adjusted family net income of \$150,000, and their CCB payments will change starting with the October 2023 payment.

Example 2

After 10 years of marriage, Drew and Alex separated on October 5, 2023. In January 2024, after being separated for more than 90 consecutive days, they informed the CRA of their separation by sending Form RC65. Alex’s income was very high in 2022. Drew has sole custody of the children. The CRA will base the CCB payments on Drew’s income alone from November until the end of the current payment period (June 2024), and Drew will get higher CCB payments.

If a benefit recipient has died

If a benefit recipient has died, the next of kin or the estate should inform the CRA 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 the next page).

If you are moving

If you move, let the CRA 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 by using one of the following methods:

- My Account at canada.ca/my-cra-account
- MyBenefits CRA mobile web application at canada.ca/cra-mobile-apps
- calling **1-800-387-1193**
- sending Form RC325, Address change request

Other changes

Call **1-800-387-1193** to tell the CRA if any of the following situations apply:

- any of the personal information, such as your name, marital status, or the spousal or child information shown on your CCB notice is not correct
- you (or your spouse or common-law partner) are no longer a resident of Canada

Tax centre addresses

Send your 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 province or territory of residence is:	Send your correspondence to the following address:
Alberta, British Columbia, Manitoba, Northwest Territories, Nunavut, Saskatchewan, or Yukon	Winnipeg Tax Centre Post Office Box 14005, Station Main Winnipeg MB R3C 0E3
New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Québec	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

Digital services for individuals

The CRA's digital services are fast, easy, and secure!

My Account

My Account lets you view and manage your personal income tax and benefit information online.

Use My Account throughout the year to:

- view your benefit and credit information and apply for certain benefits
- view your notice of assessment or reassessment
- view uncashed cheques and request a replacement payment
- change your address, phone numbers, direct deposit information, marital status, and information about children in your care
- manage notification preferences and receive email notifications when important changes are made to your account
- check your tax-free savings account (TFSA) contribution room, your registered retirement savings plan (RRSP) deduction limit, and your first home savings account (FHSA) participation room
- track the progress of certain files you have submitted to the CRA
- make a payment online to the CRA with the My Payment service, create a pre-authorized debit (PAD) agreement, or create a QR code to pay in person at Canada Post for a fee. For more information on how to make a payment, go to canada.ca/payment
- view and print your proof of income statement

- manage authorized representatives and authorize requests
- submit documents to the CRA
- submit an audit enquiry
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

- manage multi-factor authentication settings

To sign in to or register for the CRA's digital services, go to:

- My Account, at canada.ca/my-cra-account, if you are an individual
- Represent a Client, at canada.ca/taxes-representatives, if you are an authorized representative

Receive your CRA mail online

Set your correspondence preference to "Electronic mail" to receive email notifications when CRA mail, like your notice of assessment, is available in your account.

For more information, go to canada.ca/cra-email-notifications.

MyBenefits CRA mobile web application

Get your benefit information on the go!

Benefit recipients can access the MyBenefits CRA mobile web application throughout the year to quickly view their benefit and credit payment details, eligibility information and application status.

For more information, go to canada.ca/cra-mobile-apps.

For more information

If you need help

If you need more information after reading this booklet, go to canada.ca/canada-child-benefit or call 1-800-387-1193.

Direct deposit

Direct deposit is a fast, convenient, and secure way to receive your CRA payments directly in your account at a financial institution in Canada. For more information and ways to enrol, go to canada.ca/cra-direct-deposit or contact your financial institution.

Forms and publications

The CRA encourages you to file your return electronically. If you need a paper version of the CRA's forms and publications, go to canada.ca/cra-forms-publications or call 1-800-959-8281.

Electronic mailing lists

The CRA can send you an email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to canada.ca/cra-email-lists.

Tax Information Phone Service (TIPS)

For tax information by telephone, use the CRA's automated service, TIPS, by calling 1-800-267-6999.

Teletypewriter (TTY) users

If you use a TTY for a hearing or speech impairment, call 1-800-665-0354.

If you use an **operator-assisted relay service**, call the CRA's regular telephone numbers instead of the TTY number.

Formal disputes (objections and appeals)

You have the right to file an objection if you disagree with an assessment, determination, or decision.

For more information about objections and related deadlines, go to canada.ca/cra-file-objections.

CRA Service Feedback Program

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 CRA. For more information about the Taxpayer Bill of Rights, go to canada.ca/taxpayer-rights.

You may provide compliments or suggestions, and if you are not satisfied with the service you received:

1. Try to resolve the matter with the employee you have been dealing with or call the telephone number provided in the correspondence you received from the CRA. If you do not have contact information for the CRA, go to canada.ca/cra-contact.
2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor.
3. If the problem is still not resolved, you can file a service-related complaint by filling out Form RC193, Service Feedback. For more information and how to file a complaint, go to canada.ca/cra-service-feedback.

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsperson.

Reprisal complaints

If you have received a response regarding a previously submitted service complaint or a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information, go to canada.ca/cra-reprisal-complaints.