

Backgrounder: Restarting the Active Families Benefit

A re-elected Saskatchewan Party government will make it more affordable for low to moderate income families to enroll their children and youth under the age of 18 in sports, recreation and cultural activities by restarting the Active Families Benefit.

Benefit

- The Active Families Benefit will provide eligible families with a benefit of up to \$150 annually per child for children under the age of 18 for fees paid to register children and youth in sports, recreational and cultural activities.
- Families with children with a disability will be eligible for an extra \$50 annually.
- It's assumed that 20,500 families annually will claim the credit for approximately 34,000 children and youth in Saskatchewan, with 3,000 children being eligible for the additional disability component of the tax credit.

Program Details:

- The Active Families Benefit will be an income tested tax credit that provides a refundable tax credit of up to \$150 per child under the age of 18 (100% expenses) for fees related to the cost of registering children and youth in an eligible activity.
- Families must have an income of \$60,000 or less to claim the benefit.
- Eligible activities include:
 - **Sporting Activities:** that provide exposure, training, or participation in any field of sport in an organized and competitive environment that requires strategy, physical training, and mental preparation.
 - **Recreational Activities:** that provide exposure, training, or participation in any field of recreation designed to refresh, provide satisfaction, entertain and provide physical or mental benefits.
 - **Cultural Activities:** that provide exposure, training, or participation in the field of arts, heritage, or multiculturalism.

- Eligible Activities must:
 - Be offered by a service provider located in Saskatchewan;
 - Involve instruction and proper supervision of children by a service provider;
 - Require registration with the service provider and the payment of a registration fee or membership fee in order for a child to participate.
- Programs that are part of a school's curriculum or part of activities that take place in a day care are not eligible for the active families benefit.
- Children who are eligible for the federal Child Disability Tax Credit will be eligible for an additional \$50 benefit under the Active Families Benefit Program. Families eligible to claim the federal Child Disability Tax credit will be able to claim the additional disability tax credit under the Active Families Benefit for children and youth.
- It's assumed that 3,000 children with disabilities (50% of the amount that claim the federal child disability tax credit) will utilize the disability component of the Active Families Benefit.
- The previous Active Families Benefit had an average claim of \$268 per family.
- The Active Families Benefit will come into effect following the 2021-22 provincial Budget.

Cost: \$5.7M annually.