

Value of Canada Child Tax Benefit 2002 - 2007

The Canada Child Tax Benefit is composed of a base benefit that about 80% of Canadian families receive and a supplement called the National Child Benefit (NCB) Supplement that is targeted to low-income families. The Supplement is treated differently in each province/territory. Most provinces and territories clawback the NCB Supplement from families on social assistance so that they receive no net benefit from the federal program. For more information on the NCB clawback and how it is applied by different provinces and territories consult the National Council of Welfare's report *Welfare Incomes 2002* which is available at <http://www.ncwcnbes.net/>

Canada Child Tax Benefit Components

Program Year	Maximum Benefit ¹					
	July 2002	July 2003	July 2004	July 2005	July 2006	July 2007
	(dollars)					
Base Benefit						
Basic amount per child	1,151	1,169	1,196	1,221	1,246	1,271
Additional benefit for third child and subsequent children	80	82	83	85	87	89
Additional benefit for children under 7 years of age	228	232	237	242	247	252
NCB supplement						
First child	1,293	1,463 ²	1,497	1,713 ³	1,933 ⁴	1,972
Second child	1,087	1,254 ²	1,283	1,495 ³	1,710 ⁴	1,745
Third child and subsequent children	1,009	1,176 ²	1,203	1,413 ³	1,626 ⁴	1,660
Total CCTB benefit—						
Child 7 years of age and over						
First child	2,444	2,632 ²	2,693	2,934 ³	3,179 ⁴	3,243
Second child	2,238	2,423 ²	2,479	2,716 ³	2,956 ⁴	3,016
Third child and subsequent children	2,240	2,427 ²	2,482	2,719 ³	2,959 ⁴	3,020
Total CCTB benefit—						
Child under 7 years of age						
First child	2,672	2,864 ²	2,930	3,176 ³	3,426 ⁴	3,495
Second child	2,466	2,655 ²	2,716	2,958 ³	3,203 ⁴	3,268
Third child and subsequent children	2,468	2,659 ²	2,719	2,961 ³	3,206 ⁴	3,272

¹ Amounts for July 2004-July 2007 are projections based on an average annual indexation factor of about 2 per cent

² Including \$150 increase to the NCB Supplement in July 2003

³ Including \$185 increase to the NCB Supplement in July 2005 and indexation adjustment

⁴ Including \$185 increase to the NCB Supplement in July 2006 and indexation adjustment

Income Thresholds of the Canada Child Tax Benefit ¹

	July 2002	July 2003	July 2004	July 2005	July 2006	July 2007
Base Benefit						
Start Phase-out	32,960	33,487	35,000	35,735	36,450	37,179
NCB Supplement						
Start Phase-out	22,397	21,529	22,764	21,734	20,650	21,061
End Phase-out	32,960	33,487	35,000	35,735	36,450	37,179

¹ Projections for July 2004-July 2007 are based on an average annual indexation factor of about 2 per cent