



March 10, 2022

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Greetings from *ChildView*<sup>®</sup>:

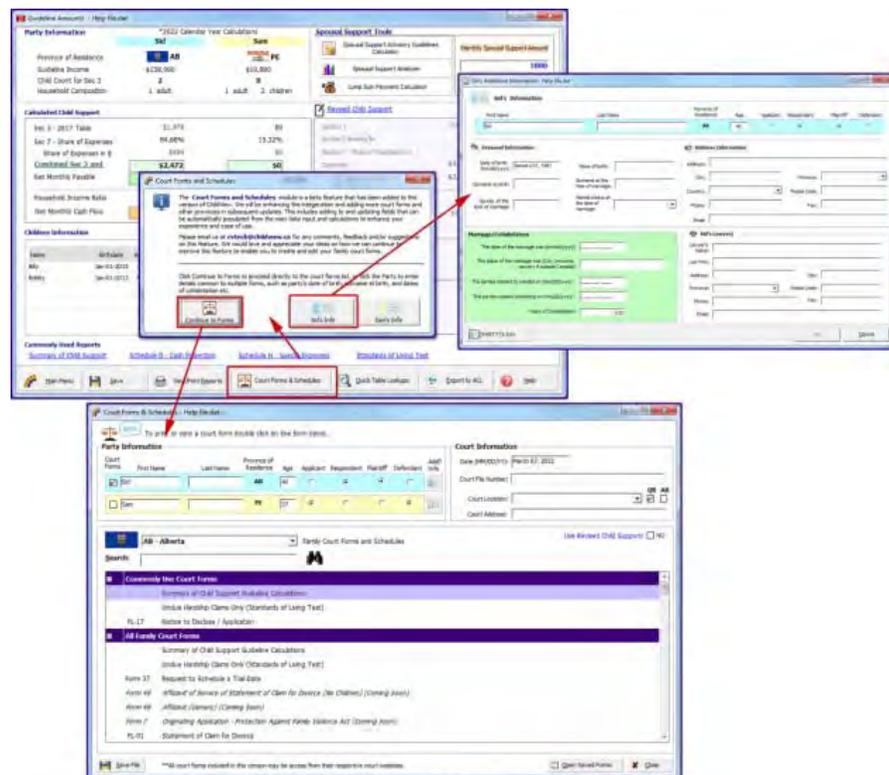
The 2022.1.0 update for your *ChildView*<sup>®</sup> software is now ready to download. **It is strongly recommended that this program be loaded immediately.** Please note the licensing agreement that accompanies this version. Installing the update indicates acceptance of the licensing agreement.

### **Summary of Changes:**

This version of *ChildView*<sup>®</sup> includes a new module that will facilitate the completion and printing of province specific family law court forms, all the 2022 tax and benefit numbers known or estimated at this time, as well as other enhancements and some minor screen changes.

### **Program Changes:**

1. The most significant addition to this version of *ChildView*<sup>®</sup> is the new court forms module. This powerful new module allows you to generate court forms that may be populated by your data input and the calculated results without leaving the *ChildView*<sup>®</sup> program. The form templates are in a Word format, giving you the flexibility of that familiar format for editing. This module may be accessed from the main screen in the “Standard” mode of the program, or from the “Guideline Amounts” screen, in both the “Standard” and “Express” modes, once the results have been calculated.



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March 10, 2022

**Program Changes, continued:**

A new input screen for each party has been added to capture basic information used on multiple forms, such as the parties' addresses, cohabitation details etc. Further, while certain information is pulled from the main *ChildView*<sup>®</sup> program or these new party screens, any of it may be changed on the forms as needed. Once a form is saved it may be opened and edited in either the *ChildView*<sup>®</sup> court form module or directly from your Word program. Forms may also be easily exported to PDFs for electronic storing or sending.

This module is a work-in-progress and it is being introduced with the Alberta forms. The forms for other provinces will be added and populated in subsequent releases over the coming months.

2. The "View Results" and "Print Reports" modules have been merged and revised to provide more comprehensive reporting, and the reports have been updated with the print preview and export features.
3. The "Spousal Support Analyzer" has been enhanced to follow the look and feel of the other spousal support tools and to make the use of any child support revision more transparent.
4. Information in the Help file has been updated to include the 2022 tax numbers and explain other changes. Details on the new court form module will be added in a subsequent update.

**Income Tax Changes:**

1. Version 2022.1.0 of *ChildView*<sup>®</sup> includes all the 2022 income tax and benefits changes that were known at the time of this release. It also includes various measures that are effective beginning in 2022 or were made retroactively at the end of 2021. Please see the details by jurisdiction below.

**Federal Changes:**

1. A legislative proposal announced December 3, 2021 proposes to convert the Climate Action Incentive payments (CAIP) from a refundable tax credit claimed annually on a personal tax return to quarterly payments made through the benefit system starting in 2022. The first payment is to be in July covering January to June. The refundable tax has been eliminated from the 2021 tax filings. Given the format of the 2021 tax forms, we have assumed that the government will follow through on this, so the CAIP refundable tax credit for 2021 and 2022 has been eliminated but the input requirement remains to facilitate the calculation of the new benefit when details are made available. This currently affects calculations for the provinces of Alberta, Manitoba, Ontario and Saskatchewan.



March 10, 2022

2. Bill C-8 , which received second reading February 10, 2022 with the review by the finance committee completed on March 1, 2022, enhances the “eligible educator school supply tax credit” for 2021 onwards by increasing the rate from 15% to 25% on up to \$1,000 of eligible expenditures and expanding the list of eligible supplies. It also broadens the locations where teaching supplies are permitted to be used, including online settings.
3. Bill C-8 also extends the shortcut for claiming home office expenses to include 2021 and 2022. The maximum deduction for these two years has increased to \$500.
4. In addition, Bill C-8 proposes to expand the travel component of the Northern Residents deduction so that each person may claim the amount of employer-provided travel benefits received or up to a standard amount of \$1,200 (\$600 for residents in intermediate zones).
5. COVID-19 relief measures for low-income seniors are included in Bill C-12, which received royal assent March 3, 2022. The impact of the clawback of the Guaranteed Income Supplement and other related allowances due to the receipt of taxable COVID-19 benefits, such as CERB or CRB will be offset by a one-time payment in April 2022.

**Province Specific Changes:****Alberta**

- Alberta has a special agreement with the federal government with respect to the Canada Workers Benefit (CWB). Alberta’s CWB amounts for 2021 have been updated for the arbitrary changes that were made due to the federal changes that were implemented retroactively mid-year in 2021. The 2022 estimated amounts are based on the revised 2021 numbers.
- Per the legislative proposal announced by the federal government on December 3, 2021, the Climate Action Incentive payments (CAIP) are to be changed from a refundable tax to a quarterly benefit with the first payment being made in July 2022. As a result, there will be no CAIP refundable tax for 2021 and the 2021 tax calculation has been adjusted accordingly. When details on the July 2022 benefit are available, it will be added to the program.

**British Columbia**

- Per the BC provincial budget presented on April 20, 2021 and confirmed by BC Reg. 144/2021, the BC Climate Action tax credit will increase July 1, 2022 from \$174 to \$193.50 for adults and \$51 to \$56.50 for children. The increase had originally been slated for July 2021 but was delayed due to the pandemic.

**Manitoba**

- Per the Bill 74, which received royal assent October 14, 2021, calculation for the new refundable “Teaching Expense” tax credit has been added to this version of the program. The input field is found on screen 11 of the Long Form Income at line 46800, as the same information is used for the federal credit.
- Per the legislative proposal announced by the federal government on December 3, 2021, the Climate Action Incentive payments (CAIP) are to be changed from a refundable tax to a quarterly benefit with the first payment being made in July 2022. As a result, there will be no CAIP refundable tax for 2021 and the 2021 tax calculation has been adjusted accordingly. When details on the July 2022 benefit are available, it will be added to the program.



March 10, 2022

**Newfoundland and Labrador:**

- Per Bill 14, which received royal assent June 23, 2021, rate increases for the 4<sup>th</sup> and 5<sup>th</sup> income tax brackets from 17.3% to 17.8% and 18.3% to 19.8%, respectively, are effective January 1, 2022. Further, and additional three income tax brackets have been added for incomes between \$250,001 and \$500,000 at 20.8%, \$500,001 to \$1,000,000 at 21.3% and income above \$1,000,000 at 21.8%. These new brackets will be indexed starting in 2023. These changes are part of this release.
- Per Bill 15, the dividend tax credit rates have been changed effective January 1, 2022. The eligible dividend rate has been increased to 6.3%, while the other than eligible dividend, or small business dividend rate has been reduced to 3.2%. These changes are included in the 2022 release of the *ChildView*<sup>®</sup> program.

**Nunavut**

- Nunavut has a special agreement with the federal government with respect to the Canada Workers Benefit (CWB). Nunavut's CWB amounts for 2021 have been updated for the arbitrary changes made due to the federal changes that were implemented retroactively mid-year. The 2022 estimated amounts are based on the revised 2021 numbers.

**Ontario**

- Per the legislative proposal announced by the federal government on December 3, 2021, the Climate Action Incentive payments (CAIP) are to be changed from a refundable tax to a quarterly benefit with the first payment being made in July 2022. As a result, there will be no CAIP refundable tax for 2021 and the 2021 tax calculation has been adjusted accordingly. When details on the July 2022 benefit are available, it will be added to the program.
- Per Bill 43, which received royal assent December 9, 2021, a "staycation" tax credit has been implemented for 2022 to assist the tourism industry. The credit is 20% of qualifying expenses up to \$2,000 for families and \$1,000 for individuals.
- The Seniors' Home Safety tax credit is a refundable credit worth 25% of up to \$10,000 per household in eligible expense, or a maximum of \$2,500. It is available for 2021 and 2022.

**Prince Edward Island**

- Per the Bill 37, which received royal assent November 17, 2021, the 2022 tax calculations include the increases to the basic personal amount, the AED tax credit, the spousal tax credit and the increase to the low-income tax reduction threshold as of January 1, 2022. The income threshold for the low income reduction has increased to \$20,000 for 2022 and later years. These are included in the 2022 program update.
- As a flow through from the reduction of the small business tax rate, the decrease to the "other than eligible dividends" (small business dividends) tax credit from 1.96% to 1.304% is also part of the 2022 update.
- Input fields for the COVID-19 Emergency Payment for Workers Program and the Emergency Income Relief Program for the Self-Employed have been added to program for 2021 and 2022. The first is a taxable one-time payment of \$500. The latter is a taxable payment of up to \$300 per week per applicant based on the amount of self-employed income reported as lost.



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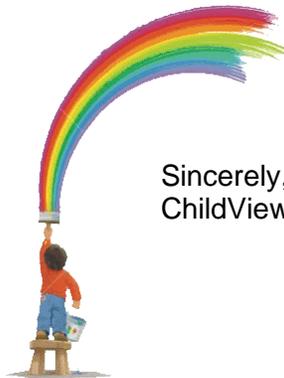
**Saskatchewan**

- Per Bill 2, which received royal assent December 10, 2020, the “other than eligible dividends” (small business dividends) tax credit is to increase each year starting in 2021 and the rates for the years 2020 through to 2024 were set. For 2022, the rate increase from 1.695% to 2.105% has been included in this version.
- Per the legislative proposal announced by the federal government on December 3, 2021, the Climate Action Incentive payments (CAIP) are to be changed from a refundable tax to a quarterly benefit with the first payment being made in July 2022. As a result, there will be no CAIP refundable tax for 2021 and the 2021 tax calculation has been adjusted accordingly. When details on the July 2022 benefit are available, it will be added to the program.

**ChildView® Workshops:**

Dates for our live, online workshops, using the Zoom virtual platform, are now set and will run every month from March to November. Registration for March, April and May sessions are now open. Please look for more details on our website. These workshops qualify for CPD credits in most locations. Requirements vary among provinces/territories, so please check with your provincial/territorial law society to confirm.

We hope everyone stays safe and well. Thank you for your continued support. Call or email [cvinfo@childview.ca](mailto:cvinfo@childview.ca) if you have any questions.



Sincerely,  
ChildView Inc.

