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March 2, 2020

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

Enclosed you will find a link to the 2020.1.0 update for your *ChildView*<sup>®</sup> software. **It is strongly recommended that this program be loaded immediately.** Please note the licensing agreement that accompanies this version. Downloading the links indicates acceptance of the licensing agreement.

### Summary of Changes:

The two most significant changes with this version of *ChildView*<sup>®</sup>, are the addition of the “Express” input mode providing a single screen for all the basic data input, and the inclusion of retroactive tax calculations back to 2009.

### Program Changes:

1. An “Express” input mode has been added to the program. When the “Express” button in the tool bar at the bottom of the *ChildView*<sup>®</sup> main screen is clicked, a single input screen containing all the most basic fields will appear. You may quickly access the more detailed screens by clicking the heading in each of the sections. To revert back to the detailed mode, simply click the “Standard” button in the tool bar.

2. The retroactive tax and benefits calculations have been enhanced to include the tax years of 2009 onward.
3. Video tutorial links for both the “Standard” and “Express” mode of the program may be accessed by clicking the “Tutorial” button in the tool bar at the bottom of the *ChildView*<sup>®</sup> main screen. The “Express” tutorial will be posted by the middle of March. Each provides an introductory walk-through of the program in that specific mode.
4. The “Help” file has been updated for the various changes and additional information has been added.

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## Summary of Changes

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### Program Changes, continued:

5. The *ChildView*<sup>®</sup> integration with the ACL family law forms has been simplified to a button click within the *ChildView*<sup>®</sup> program. Now you may convert your *ChildView*<sup>®</sup> file to an ACL readable file so that you will have the full advantage of all the *ChildView*<sup>®</sup> features, as well as the power of ACL's document assembly, when you subscribe to both programs. You will no longer have to create your *ChildView*<sup>®</sup> file through ACL to populate their family law forms.

### Income Tax Changes:

1. Version 2020.1.0 of *ChildView*<sup>®</sup> includes all the 2020 income tax and benefits changes that are known or could be predicted at this time. Please see the details by jurisdiction below. As the spring budgets are released any changes will be made in a future update.

### Federal Changes:

1. The 2020 enhancement to the federal basic personal exemption, AED and spousal credit, that was announced December 30, 2019, has been added to the program.
2. The 2020 changes to EI and CPP have been included in this version.
3. The program has been updated for the 2020 indexation of tax brackets, credits, and benefits.
4. As part of Bill 97, which received royal assent June 21, 2019, the federal government created a new, refundable "Canada Training Credit." This credit may be claimed starting with the 2020 personal tax returns and has been included in this version of *ChildView*<sup>®</sup>.
5. The income tax line number references have been updated in accordance with the federal renumbering of the personal tax forms for 2019 onward.

### Province Specific Changes:

#### **Alberta:**

- Beginning in 2020, the indexation of the tax brackets and credits has been put on hold until economic and fiscal conditions can support it.
- The tuition and education tax credit has been eliminated.
- July 1, 2020, the Alberta Family Employment Tax Credit (AFETC) and the Alberta Child Benefit (ACB) will be replaced with a new "Alberta Child and Family Benefit" (ACFB) and this has been included in this update. The ACFB will include both a base component and a working income component.
- Per their reconfiguration agreement with the federal government, Alberta's unique Canada Workers Benefit calculation (CWB) has been reconfigured to better align with Alberta's existing income supports program. Slightly more benefits have been shifted to single individuals without children as the ACFB will provide additional benefits to families with children. The 2019 estimate of Alberta's CWB has been updated to the final amounts confirmed by the CRA website.
- Based on the information currently available, an estimate of Alberta's unique CWB calculation for 2020 has been added to this version.

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**Alberta, Continued:**

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Starting with the 2019 personal income tax filings, the federal Climate Action Incentive Payment (CAIP) has been implemented for Alberta and was included in the previous version of *ChildView*<sup>®</sup>. An estimate of the Alberta CAIP for 2020 tax filings has been included in this version based on the information currently available on the Government of Canada website.

**British Columbia:**

- Effective July 1, 2020, the BC Climate Action tax credit is increased to \$174 per adult and \$51 per child. This change is included in this version of *ChildView*<sup>®</sup>.
- Per Bill 5, which received royal assent April 11, 2019, the BC Child Opportunity Benefit (BCCOB) will begin October 1, 2020, and has been included in this version of the program. It will replace the BC Early Childhood Tax Benefit (BCECTB) so the last payment of the BCECTB will be September 2020. The family net income amounts used in the calculation of the BCCOB are to be indexed for inflation.
- Per Budget 2020 and Bill 4, released February 18, 2020, a 7<sup>th</sup> tax bracket, with a tax rate of 20.5%, will be added effective for 2020 onwards for taxable incomes over \$220,000. In addition to this, the new tax rate will apply to the tax credit for charitable donations over \$200 in respect of the individual's income subject to the new tax rate.

**Manitoba:**

- The federal Climate Action Incentive Payments (CAIP) for 2020, that are to be paid as a refundable tax on the 2019 personal income tax returns, have been adjusted to the amounts quoted in the December 16, 2019 news release from the Department of Finance Canada, and confirmed by the 2019 tax forms. This has resulted in a slight change to the amounts from those previously anticipated. An estimate of the CAIP for 2020 has been included based on the information currently available on the Government of Canada website.

**New Brunswick:**

- As announced by the Federal government in mid December 2019, New Brunswick's proposed carbon levy on fuels meets the federal stringency requirements so there will be no climate action incentive payments for 2019 onward as the federal fuel charge will no longer apply to that province. This reverses the information that was available in 2019 and will result in a change to the 2019 tax numbers compared to the previous version of *ChildView*<sup>®</sup>.

**Newfoundland and Labrador:**

- As confirmed in 2019, the temporary deficit reduction levy has been removed for 2020 and subsequent years. This change is included in this version of *ChildView*<sup>®</sup>.

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Per Bill 43, a new Cost of Living Offset (COLO) benefit has been introduced to offset the effect of the carbon tax. Per the "Plain Language Summary" of the bill, the COLO is to be a tax-free benefit for every NWT filer age 18 and over and for every child under the age of 18. Starting in October 2019 there are two payments, one in October 2019 and one in April 2020 of \$52 per adult and \$60 per child. Thereafter, the COLO will increase annually as the NWT Carbon Tax rate increases. There will be no income claw back on this benefit. Beginning in July 2020, the payments will be paid quarterly on the same schedule as the federal GST/HST credit. Further, the government has clarified that the payment for a "shared" child will be one half of the full amount. This change has been added to the software.

**Nova Scotia:**

- As announced in November 2019, and followed through in the 2020 budget presented February 25, 2020, the eligibility threshold for the Poverty Reduction Credit has been increased to \$16,000. This has been updated in this version of *ChildView*<sup>®</sup>.
- Budget 2020 also announced an increase in the Nova Scotia Child Benefit. This change will be updated in the program as soon as the details are available.

**Nunavut:**

- The 2019 estimate of Nunavut's Canada Workers Benefit (CWB) has been updated to the final amounts confirmed by the CRA website.
- Per their reconfiguration agreement with the federal government, an estimate of Nunavut's unique CWB calculation for 2020 has been added to this version.

**Ontario**

- Per Bill 138, the decrease in the dividend tax credit for other than eligible dividends from 3.286% to 2.986% for 2020 and subsequent years is included in this release.
- The federal Climate Action Incentive Payments (CAIP) for 2020, that are to be paid as a refundable tax on the 2019 personal income tax returns, have been adjusted to the amounts quoted in the December 16, 2019 news release from the Department of Finance Canada, and confirmed by the 2019 tax forms. This has resulted in a slight change to the amounts from those previously anticipated. An estimate of the CAIP for 2020 has been included based on the information currently available on the Government of Canada website.
- The limits for the Ontario political tax credit have also increased for 2020 and have been included in this release.

**Prince Edward Island:**

- The 2020 increases to the basic personal exemption (BPE), spousal tax credit and the amount for eligible dependents (AED), per Bill 12, which received royal assent July 12, 2019, have been included in this version.
- Bill 12 also increased the low income reduction and that has been updated in this release.

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- The federal Climate Action Incentive Payments (CAIP) for 2020, that are to be paid as a refundable tax on the 2019 personal income tax returns, have been adjusted to the amounts quoted in the December 16, 2019 news release from the Department of Finance Canada, and confirmed by the 2019 tax forms. This has resulted in a slight change to the amounts from those previously anticipated. An estimate of the CAIP for 2020 has been included based on the information currently available on the Government of Canada website.
- A new \$3,000 non-refundable tax credit has been introduced for 2020 and subsequent years for individuals who provide at least 200 hours of service, each of which is an hour of:
    - eligible volunteer firefighter service, or
    - eligible volunteer search and rescue service, or
    - eligible volunteer emergency medical first responder service.

An input field with respect to this credit has been added to the “Applicable Tax” tab screen that may be accessed through the “Annual Income and Deductions” choice in “Standard” mode, or “Guideline Income Details” in “Express” mode.

**Yukon:**

- Starting in July 2020, quarterly payments for the Yukon carbon rebate will be issued. The estimated rebate for 2020/2021 is \$156 per person. This rebate has been added to the software.

**ChildView® Workshops – Spring:**

Our next regularly scheduled workshops are being held in April, 2020. Please check our website at [www.childview.ca](http://www.childview.ca) for dates, locations and availability, or give us a call. The emphasis of the workshops is on developing an understanding of the calculations, tax effects, the information required for a complete analysis, and the effect that changes in assumptions have on the calculated results of child support. Sessions on complexities with income determination and spousal support are also offered. Space is filled on a first come basis, so call early.

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.

Thank you for your continued support. Call or email [cvinfo@childview.ca](mailto:cvinfo@childview.ca) if you have any questions.

Have a great spring!



Sincerely,  
ChildView Inc.

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