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May 21, 2021

Greetings from *ChildView*[®]:

In this email you will find a link to the 2021.1.1 update for your *ChildView*[®] 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:

This version of *ChildView*[®] includes updates from the federal and provincial 2021 spring budgets, as well as some minor bug fixes.

Program Changes:

1. Per the April 19, 2021 federal budget and Bill C-30, the Canada Workers Benefit (CWB) income thresholds and claw back percentages will be increased starting in 2021. A “secondary earner wage exemption” will also be added to the calculation whereby family net income may be adjusted by the lesser of the secondary wage earner’s earned income up to a maximum of \$14,000. This maximum will be indexed in future years. These changes are included in this release.
2. A reminder screen has been added for the 2020 tax year regarding the Alberta Working Parents Benefit.
3. The functionality of the program has been modified to ensure that all previously entered data input is cleared when “New File” is chosen in the “Express” mode.
4. The wording on the “Pension Input” window has been updated to provide clarification with respect to the pension input tax credit and the meaning of the input needed.
5. The calculation of the AED tax credit has been corrected for situations where there is only one child and the tax year is changed such that the child is now 19 years old and the AED may no longer be claimed.
6. The automatic calculation of the refundable “Manitoba Personal Tax Credit” has been corrected to apply the income claw back to the returned value.
7. The flow of the Manitoba provincial medical tax credit has been corrected.
8. The correction of the error that arises if you tab out of the “Professional & Union Dues” input field on the “Simplified Income/Expenses” tab screen when no income has been entered.
9. New sections have been added to the Help file to explain and provide detailed information on:
 - the changes to the CWB,
 - the meaning of the “Shared Parenting Range” in the Spousal Support Advisory Guideline Calculator,
 - the federal volunteer emergency service personnel tax credits,
 - the Saskatchewan Graduate Retention Program found on screen 16 of the Long Form Income, and
 - the Saskatchewan Volunteer Emergency Personnel Tax Credit input fields found on the Applicable Tax Information tab screen.

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Income Tax Changes:

1. Version 2021.1.1 of *ChildView*[®] includes all the 2021 income tax and benefits changes from the previous version as well as retroactive changes announced in the federal and provincial 2021 spring budgets and legislation. Please see the details by jurisdiction below.

Federal Changes:

1. Per the April 19, 2021 federal budget and Bill C-30, the Canada Workers Benefit (CWB) income thresholds and claw back percentages will be increased starting in 2021. A “secondary earner wage exemption” will also be added to the calculation whereby family net income may be adjusted by the lesser of the secondary wage earner’s earned income up to a maximum of \$14,000. This maximum will be indexed in future years.
2. Bill 14 announced in December 2020, that proposed four quarterly enhancements to the CCB in 2021, received royal assent May 6, 2021. Retroactive payments will be made in late May for the January and April amounts. The other two quarterly payments will proceed on time. This enhancement was also included in the previous version of *ChildView*[®].

Province Specific Changes:

Alberta:

- A reminder screen has been added to the “Section 7 Expenses” window with respect to the Alberta Working Parent Benefit that was announced in February 2021. This was a one-time tax free payment of \$561 per child for working parents with household income of \$100,000, who paid \$561 or more for three months of child care between April 1, 2020 and December 31, 2020. Those receiving this benefit were required to reduce their gross child care expenses for the 2020 tax year when filing their 2020 tax returns. Since this is essentially a reimbursement of the child care cost, the gross amount of the section 7 child care expense for 2020 should be reduced by the receipt of this benefit.

British Columbia:

- Per the BC provincial budget presented on April 20, 2021, the increase to the BC Climate Action tax credit will be deferred until July 1, 2022. The *ChildView*[®] calculations have been adjusted to reflect this change.

New Brunswick:

- Per Bill 48, which received first reading May 11, 2021, the New Brunswick government is refunding some of its carbon tax revenue by lowering the tax rate for the first personal tax bracket from 9.68% to 9.4% and increasing the Low-Income Tax Reduction threshold from \$17,630 to \$17,840. Both changes are effective retroactively to January 1, 2021 and are included in this version.



Province Specific Changes, continued:

Ontario:

- Per Bill 269, which received royal assent April 27, 2021, the calculation of the Ontario CARE tax credit has been increased by 20% for the 2021 tax year only. This change has been added to the calculation in the program.
- Per various Ontario government announcements, non-taxed payments to assist families with the additional costs of at-home learning during the pandemic, has been extended into the spring of 2021 with another round of payments starting at the end of April, 2021. This program was originally called “Support for Families”, which then became the “Support for Learners” program and is now called the “COVID-19 Child Benefit” program. The latter edition of the initiative has increased payments of \$400 for each child or youth up to grade 12 and \$500 for each child or youth with special needs up to age 21. To accommodate these various rounds of payments, access to the input fields for this fluid initiative have been extended to both the 2020 and 2021 tax years.

Saskatchewan:

- Per Bill 35, which received royal assent May 13, 2021, the reinstatement of the “Active Families Benefit” that is effective for the 2021 tax year onward is included in this program release. This benefit is also calculated for the 2009 through 2015 tax years.

***ChildView*[®] Workshops:**

Planning and preparation for the restart of our regular *ChildView*[®] workshops in the coming months, using the Zoom virtual platform, is underway. 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 if you have any questions.



Sincerely,
ChildView Inc.

