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October 31, 2019

Greetings from *ChildView*®:

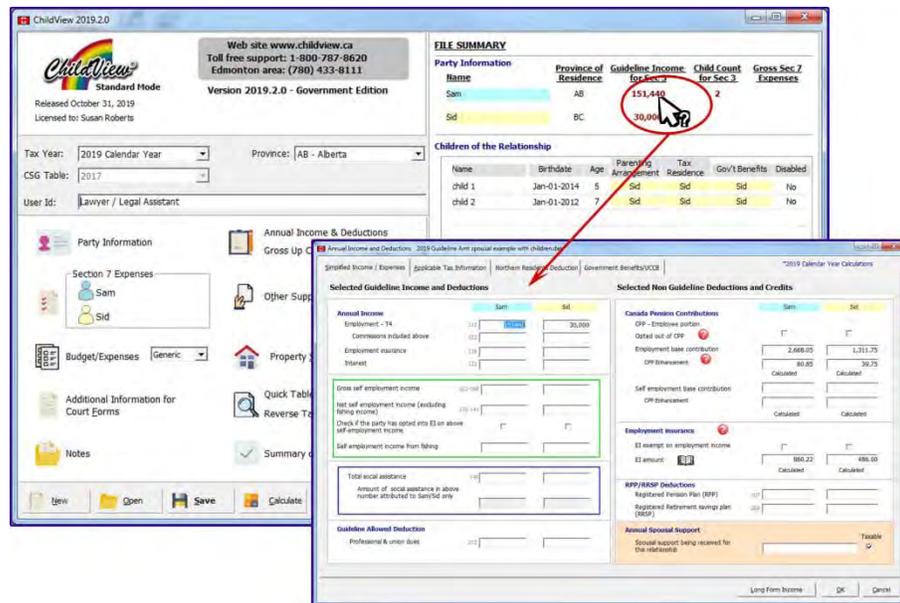
Enclosed you will find a link to the 2019.2.0 update for your *ChildView*® software. **It is strongly recommended that this program be loaded immediately.** Please note the licensing agreement that accompanies this version. Downloading the links indicates acceptance of the licensing agreement.

Summary of Changes:

The most significant change with this version of *ChildView*®, is the continued updating of the user interface, including the addition of the file summary on the main menu. This is a work in progress so there will be more in future releases.

Program Changes:

1. The main menu has been enhanced to provide a summary of the file information. This information is updated as you add or change the data entry in the open file. When the mouse pointer has a question mark and you click on specific information in the file summary, the program will open the input screen where the information was originally entered.



2. The Schedule H – Section 7 Special Expenses Calculation Details report has been enhanced to provide complete details of the change in taxes and benefits that create the net expense.
3. More topics have been added to Help doc and the information has been updated to include the enhancements in this latest version of the *ChildView*® software.
4. A link to a video tutorial is being added to the program and will be available by December 1.
5. The ability to choose whether to include income on reserve in the CWB/WITB calculations has been added to the Gross Up Calculator, in accordance with the legislative change.

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Program Changes, continued:

6. In line with the change to the Alberta Family Law Act, the Alberta age restriction has been removed for 2019 onward.

Income Tax Changes:

1. Version 2019.2.0 of *ChildView*[®] includes any 2019 tax and benefits changes that were introduced throughout the spring and summer. Please see the details by jurisdiction below.

Federal Changes:

1. For 2019, WITB was replaced by the Canada Workers Benefit (CWB). The calculation is the same but numbers and percentages are enhanced. As with the former WITB program, the provinces and territories have the option of modifying the inputs. So far, based on information from CRA's website, Alberta and Nunavut have indicated that they will be using the same calculations as they did in 2018, instead of the enhanced amounts. This version includes that change. Until further detail is available, the program assumes that BC will use the same numbers and percentages as everyone else.

Province Specific Changes:

Alberta:

- Effective June 30, 2019, the Alberta Climate Leadership Adjustment Rebate (ACLAR) has been eliminated. As a result, the federal government backstop will be imposed on Alberta and Alberta households should start receiving the federal Climate Action Incentive payments with the filing of their 2019 personal tax returns. The Alberta amounts are to be \$444 for the first adult, \$222 for the second adult or AED child and \$111 for each child (excluding an AED child). The supplement for those living outside of a census metropolitan area as defined by Statistics Canada will be increased by 10%. The metropolitan areas have been identified as Calgary, Edmonton and Lethbridge.
- Per Bill10, which received royal assent June 28, 2019, the dividend tax credit rate for other than eligible dividends (ie small business dividends) has been increased from 2.04% to 2.18% for 2019 onwards.
- The changes announced in the October 24, 2019 budget and formalized in Bill 20, all apply to 2020 and subsequent years and will be part of the next *ChildView*[®] update.

British Columbia:

- Effective July 1, 2019, the BC Climate Action tax credit was increased to \$154.50 per adult and \$45.50 per child. This change was anticipated and included in the previous version of *ChildView*[®].

New Brunswick:

- Per Bill 21, which received royal assent on June 14, 2019, the tuition tax credit has been reinstated effective January 1, 2019 and may be claimed starting with the 2019 personal tax return. The software has been updated accordingly.



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Northwest Territories:

- The implementation of the carbon tax that was to become effective July 1, 2019, was delayed until September 1, 2019. 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 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 will be 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. This rebate has been added to the software.

Nunavut:

- Per Bill 26, which received second reading May 30, 2019, the basic personal, spousal and eligible dependent non-refundable tax credits will be increased from the indexed \$13,618 to \$16,000 for 2019 onward.
- Bill 26 also includes an increase to the Cost of Living tax credit effective for 2019 onwards. The maximum credit will increase to \$1,500, up from \$1,200 and the net income limit will increase to \$75,000, up from \$60,000.

Yukon:

- The Yukon carbon rebate from the federal government started in October 2019. Payments of \$43 per person are to be paid in October 2019 and April 2020. An additional 10% will be added for Yukoners living outside Whitehorse, as that is the only metropolitan area as determined by Statistics Canada. Starting in July 2020, quarterly payments will be issued. This rebate has been added to the software.

ChildView® Workshops – Spring:

Our next regularly scheduled workshops will be held in the spring and the dates will be set early in 2020. Please check our website at 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 if you have any questions.

Have a great fall!



Sincerely,
ChildView Inc.

