

General Social Survey (GSS) 2011 linked with annual tax files (TIFF): Exploring the cost of child care in Canada and the use of the child care expense deduction ^[1]

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AVAILABILITY

Access full PDF online ^[2]

Abstract

Affordability of child care is fundamental to parents', in particular, women's decision to work. However, information on the cost of care in Canada is limited. The purpose of the current study was to examine the feasibility of using linked survey and administrative data to compare and contrast parent-reported child care costs based on two different sources of data. The linked file brings together data from the 2011 General Social Survey (GSS) and the annual tax files (TIFF) for the corresponding year (2010). Descriptive analyses were conducted to examine the socio-demographic and employment characteristics of respondents who reported using child care, and child care costs were compared. In 2011, parents who reported currently paying for child care (GSS) spent almost \$6700 per year (\$7,500 for children age 5 and under). According to the tax files, individuals claimed just over \$3900 per year (\$4,700). Approximately one in four individuals who reported child care costs on the GSS did not report any amount on their tax file; about four in ten who claimed child care on the tax file did not report any cost on the survey. Multivariate analyses suggested that individuals with a lower education, lower income, with Indigenous identity, and who were self-employed were less likely to make a tax claim despite reporting child care expenses on the GSS. Further examination of child care costs by province and by type of care are necessary, as is research to determine the most accurate way to measure and report child care costs.

Related link:

Region: Canada ^[3]

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