

Uptake of the child care expense deduction: Exploring factors associated with the use of the child care expense deduction among families with a child under 12 years ^[1]

Author: Heidinger, L., Findlay, L., & Guèvremont, A

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AVAILABILITY

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Excerpted from abstract

The Canadian government implemented the child care expense deduction in 1972, a policy initiative intended to offset the financial cost of child care for eligible families. Although the deduction has now been in place for almost 50 years, and almost half of all families with a child aged 0–14 years use child care (Sinha, 2014), little research has examined the factors associated with claiming the child care expense deduction. The current study examined the uptake and usage of the child care expense deduction among families with at least one child under the age of 12 in 2011. Furthermore, the family demographic and work characteristics of families who have at least one child under the age of 12 in the household were explored in terms of the characteristics associated with a higher likelihood of claiming the child care expense deduction.

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