An examination of the Conservative Party of Canada's proposed childcare refundable tax credit

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Excerpts from Abstract

On 15 August 2021, Liberal Leader Justin Trudeau had his request to dissolve Parliament approved, triggering Canada's 44th federal election. On 16 August 2021 the Conservative Party of Canada (CPC) released their full platform. In that election platform, the CPC promise to convert the Childcare Expense Deduction (CCED) into a refundable tax credit (CPC 2021, 23). In releasing that platform, the CPC have also publicly stated that they would cancel the existing signed childcare agreements that expand childcare supply and limit childcare fees (Tasker 2021). This note examines the proposed benefit schedule of the refundable tax credit and what it would mean for childcare affordability.

Region: Canada [3]

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