

# Federal budget 2010 <sup>[1]</sup>

**Author:** Government of Canada

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**Format:** government document

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## AVAILABILITY

Budget in pdf (see. pg 118 of the pdf for UCCB taxation announcement) <sup>[2]</sup>

Excerpts from the budget:

The Universal Child Care Benefit (UCCB) is included in the income of the lower-income spouse or common-law partner in two-parent families. For single parents, the UCCB is included in their income and taxed at their marginal tax rate. As a result, a single-parent family can pay more tax on the same UCCB than a single-earner two-parent family with the same income.

Budget 2010 proposes to improve the taxation of the UCCB for singleparent families by allowing single parents to choose to include UCCB payments in their own income, or in the income of the dependant for whom an Eligible Dependant Credit is claimed, thereby providing treatment comparable to single-earner two-parent families. In most cases, the dependant would not be subject to tax. This change will ensure that single parents are not disadvantaged by their family status and will provide up to \$168 in tax relief for single parents with one child under six in 2010.

It is estimated that this change will reduce federal revenues by a small amount in 2009-10, \$5 million in 2010-11 and \$5 million in 2011-12.

**Related link:** Campaign 2000 reponse: Women and children still last: No thank you, Mr. Flaherty! <sup>[3]</sup>

**Region:** Canada <sup>[4]</sup>

**Tags:** federal programs <sup>[5]</sup>

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