

FEDERAL EARLY LEARNING AND CHILD CARE PROGRAMS

CHILD CARE EXPENSE DEDUCTION (CCED)

The [Child Care Expense Deduction \(CCED\)](#), which falls under the Canada Revenue Agency, is a tax measure earmarked for parents' employment-related child care expenses. It "provides some relief for taxpayers who incur child care expenses in order to work, carry on a business or undertake certain educational activities". In two-parent families (married or common-law) the taxpayer with the lower income makes the claim for child care expenses incurred in the tax year.

Annual child care expense amount allowed for an eligible child:

- \$8,000 for a child under seven years at the end of the year;
- \$5,000 for a child aged seven to 16 years; and
- \$11,000 for a child with a disability eligible for the Disability Tax Credit.

An eligible child of a taxpayer for a tax year is defined as:

- a child of the taxpayer or of the taxpayer's spouse or common-law partner; or
- a child who is dependent on the taxpayer or on the taxpayer's spouse or common-law partner for support and whose income for the year does not exceed the basic personal amount for the year.

In addition, the child must either be:

- under 16 years of age at some time in the year; or
- dependent on the taxpayer or on the taxpayer's spouse or common-law partner and have a mental or physical infirmity.

The CCED cannot be deducted for:

- medical expenses;
- clothing, transportation or education costs; or
- board and lodging expenses.

For more detailed information, see [Child Care Expense Deduction](#).

Federal spending (Estimates and projections: millions of dollars, 1992 – 2023)

Year	Estimates (\$)	Projections (\$)
1992	315	
1993	305	350
1994	305	
1995	365	320
1996	420	415
1997	480	480
1998	510	560
1999	550	520
2000	595	550
2001	530	510
2002	535	540
2003	535	545
2004	570	535
2005	570	500
2006	740	605
2007	750	745
2008	790	765
2009	810	775
2010	850	790
2011	925	810
2012	990	925
2013	960	980
2014	1,080	1,015
2015	1,345	1,360
2016	1,215	1,290
2017	1,240	1,320
2018	1,270	1,365
2019	1,270	1,410
2020		900
2021		1,040
2022		995
2023		950

Source: [Report on Federal Tax Expenditures, pg. 33.](#)

CARE FOR NEWCOMER CHILDREN (CNC)

THE LINC PROGRAM AND CARE FOR NEWCOMER CHILDREN (CNC)

Launched in 1992, the [Language Instruction for Newcomers to Canada \(LINC\)](#) program supports a variety of settlement services to help permanent resident newcomers integrate into Canada and their communities. Responsibility for this program falls under the federal Department of Immigration, Refugees and Citizenship Canada (IRCC). Quebec has a separate agreement for services to newcomers. A *Canada-Quebec Accord* gives Quebec exclusive responsibility for choosing immigrants and refugees, in addition to funding to help with their settlement in the province.

Approximately 20,000 newcomer children under five years of age arrive in Canada annually and child care programs associated with federal language instruction programs for newcomers have been provided since the 1990s. Through Care for Newcomer Children, these children may participate in free, on-site child care while their parents are engaged in LINC programs that provide information, language acquisition and other assistance at settlement agencies across the country.

CNC programs are not ordinarily licensed or regulated. They are intended as support to specific families engaged in specified activities at the same site as the child care.

[Care for Newcomer Children \(CNC\)](#) is funded by Immigration, Refugees and Citizenship Canada (IRCC) as a support to settlement services at locations in every province except Quebec. In 2020, there were more than 250 CNC locations across the country caring for more than 6,000 children while their parents take part in settlement services.

CNC structure and operations vary based on provincial specifications. While some programs are licensed under provincial/territorial child care regulations, the majority are unlicensed and operate under the [Care for Newcomer Children Requirements](#).

TYPES OF CHILD CARE OFFERED BY CARE FOR NEWCOMER CHILDREN PROGRAMS

There are three types of child care offered under the Care for Newcomer Children requirements: Long Term, Short Term, and Combined, offered individually or in combination, depending on client needs.

Eligibility requirements

All permanent residents and accepted refugees to Canada have access to free settlement services including CNC programs prior to obtaining citizenship. Non-permanent residents or immigrants who have not obtained citizenship cannot access these services.

Care for Newcomer Children funding

Significant funding is in place to operate English and French CNC programs in urban and rural areas but there can be wait times to access them. Fewer programs offer infant care, so wait times for these services tend to be longer.

CNC services are funded as a component of the financial agreements by which IRCC funds LINC programs. Non-governmental organizations submit proposals for funding to deliver a range of services to newcomers and many of these proposals include requests for CNC funding as part of their settlement services. CNC is provided and funded as one of the supports to six LINC primary service streams: Needs Assessment, Information and Orientation, Language Assessments, Language Training, Employment-related services, and Community Connections.

CHILDMINDING, MONITORING ADVISORY AND SUPPORT (CMAS)

[Childminding, Monitoring, Advisory and Support \(CMAS\)](#) is an organization funded by Immigration, Refugees and Citizenship Canada (IRCC). It was founded in 2000 to monitor and support LINC child care services. The process of developing standards for all LINC (then “childminding”) programs began with CMAS’ development of standards in Ontario. In 2001, IRCC worked with CMAS to develop a national set of standards. The *National LINC Childminding Requirements* were released the following year to help organizations providing LINC services across Canada with implementation of programs to look after children.


Since then, CMAS has helped programs move from a “childminding” model into the Care for Newcomer Children model introduced in 2013 and continuing today. Thus, the term “childminding” is no longer used.

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Requirements for what are now called Care for Newcomer Children programs, developed by CMAS and community stakeholder organizations across Canada, were released in 2013. These requirements make it possible for community providers of settlement services to offer safe and healthy programs within a comprehensive and flexible system to meet the needs of parents, and provide effective, efficient standards that manage risks and support newcomer child development.

Monitoring and supporting Care for Newcomer Children programs by CMAS

CMAS is funded by the federal government to work with CNC programs to build quality through research-backed standards development, assessments, resources, and professional development. CMAS consultants conduct an annual review of all CNC programs to ensure health, safety, and program quality standards are met. The review includes program observations, interviews with staff members, and review of documentation including fire safety plans, enrolment forms, policies and procedures. The CMAS process uses an 80-point checklist to review all aspects of the care. If a site fails to meet a requirement, the CMAS consultant works with program staff to develop an action plan.



CMAS also develops resources and training to help community settlement programs meet the unique needs of newcomer families, including:

- multilingual tip sheets for CNC staff and newcomer parents;
- program guides on caring for refugee children and managing trauma;
- workshops, webinars, tutorials, and courses for the newcomer child care sector with both in-person and online options;
- training covers a range of topics, from creating inclusive environments and supporting the use of home languages to managing life-threatening allergies and helping to prevent child abuse; and
- professional development conferences for caregivers and administrators, where attendees learn about subjects related to the support of young immigrant and refugee children.

The [CMAS website](#) provides a wide range of resources related to supporting newcomer children and families. These range from CMAS-developed resources to the most current news on the early years and newcomer sectors. CMAS' own resources include articles, interviews and online tutorials, many of which are translated into French; some resources are available in over 40 languages. CMAS consultants are available for onsite support across the country to help programs with any specific issues they encounter. A special needs consultant offers guidance, site visits, and lunch and learn sessions to assist in the support of children who are suspected of having or have an identified special need.