

Active Families Benefit Frequently Asked Questions

What is the Active Families Benefit?

The *Active Families Benefit* (AFB) is an annual refundable tax benefit introduced to help Saskatchewan families with the costs of their children's participation in cultural, recreational, and sports activities. Effective January 1, 2009, a parent or legal guardian of a child 6 to 14 years of age registered in cultural, recreational and sports activities, is eligible for a fully refundable tax benefit up to \$150 per child.

Will my daughter, who turns six on December 31, 2009, qualify for the AFB?

Yes.

All children 6 to 14 years of age during the course of the taxation year, as well as children who turn 6 and 15 in the taxation year, qualify for the AFB.

What activities are eligible under the AFB?

The following cultural, recreational or sports activities are eligible:

“*Cultural Activities*” includes the following:

- “*Arts*” activities are any activities associated with literary arts, visual arts, electronic and multimedia arts and Internet arts, film and video arts, crafts, performing arts (e.g., theatre, opera, music, dance and variety entertainment), the recording of sound, etc.
- “*Heritage*” activities are any activities associated with tangible and intangible heritage, including language, customs, genealogy, symbols and items of cultural legacy (e.g., crafts, dance and music), historic buildings, structures and sites, sacred areas, paleontology, and archaeology.
- “*Multiculturalism*” activities are any activity that recognizes, fosters, and respects the diversity of Saskatchewan people with respect to race, cultural heritage, religion, ethnicity, ancestry and place of origin.

“*Recreational Activities*” are any activities designed to entertain or provide satisfaction; do not involve declaring a winner or providing a reward or any form of monetary gain; and provides physical, emotional or mental benefits. Recreational activities can include, but are not limited to, cultural activities, physical activities, outdoor activities, leisure time activities and leadership.

Outdoor camping, cooking classes, girl/boy scout activities, non-competitive physical activities, science classes etc., are considered recreational activities.

Active Families Benefit Frequently Asked Questions

“*Sport activities*” are any games or physical activities that: involve large muscle groups; require strategy, physical training and mental preparation; have an outcome determined by established rules and not by chance; and occur in an organized and competitive environment.

What are the program criteria?

Eligible programs are ones that:

- are offered by a service provider located in Saskatchewan;
- involve instruction and supervision by the service provider;
- provide proper supervision of children;
- are suitable for children;
- require children to actively participate;
- require registration with the service provider and the payment of a registration fee or membership fee in order for a child to participate; and
- comply with all relevant requirements and standards imposed by statute or by any other law (e.g. *The Snowmobile Act* and *The All-Terrain Vehicle Act*).

What kinds of programs are not eligible?

Ineligible programs are ones that:

- are part of child care services within the meaning of [The Child Care Act](#);
- are parts of a school’s curriculum;
- do not meet the program criteria described above (e.g. attending major spectator events, watching football games or movies, family events or neighborhood events); or
- are provided by an applicant’s spouse or common-law partner, siblings (including their spouses or common-law partners), parents and in-laws, grandparents and children (including step-children).

Who is eligible to claim the AFB?

The parent or legal guardian of an eligible child that has paid the costs of their participation in an eligible cultural, recreational or sports activity is eligible to claim AFB.

My daughter takes violin lessons once a week. There is no formal registration required for lessons. Can I still claim these costs?

Yes.

Active Families Benefit Frequently Asked Questions

Even though there is no formal registration process, you are still registering your child with her instructor for the lessons; therefore, the fees you pay to your daughter's violin instructor may be claimed, provided you have a receipt issued by your daughter's instructor.

Does an out-of-province activity, like a music camp in Alberta, qualify for the AFB?

It depends on whether the service provider is based in Saskatchewan or Alberta. The AFB only supports programs provided by Saskatchewan service providers. Any out-of-province activities provided by a non-Saskatchewan service provider are not eligible.

If the music camp is provided by a Saskatchewan service provider but takes place in Alberta, and still meets the program criteria listed above, the activity is eligible under the AFB.

What is the maximum expense amount eligible for the AFB?

A parent or legal guardian of an eligible child can claim up to \$150 per child per year towards the costs of registering them in eligible cultural, recreational or sports activities.

Would family membership fees be eligible?

Yes.

The portion of the fee related to the child's participation is eligible. The service provider may divide the portion of the fee related to the child's activities from the family membership.

Are the costs of equipment or uniforms covered under the AFB?

Only registration or membership fees are eligible to be claimed. If a service provider believes that it is necessary to include the costs of equipment or a uniform in the registration or membership fee, then these costs can be claimed.

Would a registration or membership fee paid through fundraising activities be eligible?

No.

Some recreational or sport organizations allow participants to work bingos or other fundraising activities on behalf of the organization and apply credit towards their registration fee. Many organizations do not issue receipts for the registration fee paid through fundraising activities. These fundraising activities are considered to be volunteer activities.

Active Families Benefit Frequently Asked Questions

My son's grandmother provided my son with piano lessons. Can I claim this cost?

No.

Any amount paid to a service provider who does not deal at arm's length as determined for income tax purposes is not eligible to claim the benefit.

Any amount paid to an applicant's spouse or common-law partner, siblings (including their spouses or common-law partners), parents and in-laws, grandparents and children (including step-children) for eligible activities can not be claimed for the AFB.

Can my husband and I both claim the AFB for the cost of our daughter's enrollment in an eligible activity?

No.

Only one parent or legal guardian is allowed to claim the benefit amount per child per taxation year. This means that you and your husband must decide who will claim the AFB.

Under an agreement with the Ministry of Social Services, I am caring for my niece. Am I eligible to claim the costs of my niece's participation in eligible activities?

Yes.

You are eligible to claim the costs only if you do not receive any recreational allowance from the Ministry of Social Services for your niece's participation in recreational activities.

My husband and I are separated (or divorced) and share custody of our child. Who is eligible to claim the benefit amount?

If you and your husband have agreed on who claims the benefit amount for your child/children, that parent would be eligible to claim the benefit.

If you and your husband fail to agree on who claims the benefit, then the parent who has a court order or a written agreement pursuant to which the child has resided with the parent for a majority of days of the taxation year would be eligible to claim the benefit.

The Canada Revenue Agency (CRA) may request that you and your husband submit a copy of the court order or the written agreement in order to determine the eligibility to claim.

Neither you nor your husband may receive the benefit amount if you and your husband fail to provide the CRA with such documents.

Active Families Benefit Frequently Asked Questions

How do I claim the AFB?

The AFB will be administered through the income tax system by the CRA; therefore, you must file your personal income tax return with the CRA to claim the benefit.

Your 2009 personal income tax return package will have a new form or schedule to be completed and submitted to the CRA. You are not required to submit receipts with your income tax return, but are expected to retain them for verification purposes by the Government of Saskatchewan or the Canada Revenue Agency.

I do not have any taxable income. Am I still eligible to claim the AFB?

Yes.

The AFB is a refundable tax benefit that does not require parents or legal guardians to have taxable income to claim the benefit. To qualify for the benefit, you must file your personal income tax return.

When you do so, you will not only be able to access the AFB, but you can also access the Canada Child Tax Benefit and GST Credit. Without filing your personal income tax return, you loose out on these important benefits.

Do I need to submit receipts to the CRA when I claim the benefit amount?

No.

You are not required to submit receipts with your personal income tax return but are expected to retain them for future reference for verification purposes by the Government of Saskatchewan or the CRA.

What are service providers expected to do to help families claim the benefit amount?

The Ministry of Tourism, Parks, Culture and Sport will inform service providers about the AFB through our global organizations, including SaskCulture Inc., Sask Sport Inc, and Saskatchewan Parks and Recreation Association. Service providers are responsible for issuing receipts to families for the programs their children are registered in.

Active Families Benefit Frequently Asked Questions

What information must be included on my receipt?

Receipts are to contain the:

- name of the eligible program or activity;
- name and address of the service provider providing the program or activity;
- total cost of the registration fee or membership fee paid and the date of payment;
- amount of the registration fee or membership fee that qualifies as an eligible expense (this only applies to the case of family membership);
- full name of the person paying the registration fee or membership fee; and
- name and birth date of the eligible child with respect to whom the registration fee or membership fee was paid.

I registered my son in a hockey program which begins on January 1, 2009, and paid the registration fee of \$150 on December 20, 2008. Can I claim this registration fee?

No.

The tax year in which to claim the AFB is determined by the date when the fees are actually paid and not when the activity takes place; therefore, you cannot claim the registration fee you paid on December 20, 2008.

Active Families Benefit Frequently Asked Questions

What is the difference between the AFB and the Federal Children’s Fitness Tax Credit program?

The purpose of the Federal Children’s Fitness Tax Credit program is to reduce child obesity rates. The federal program, therefore, focuses narrowly on physical activities that contribute to cardio-respiratory endurance, muscular strength, and flexibility.

The purpose of the AFB is to help Saskatchewan families with the costs of their children’s participation in a wide range of cultural, recreational and sport activities, vital to healthy, active living. The table below compares the AFB, with the federal program.

	The Children’s Fitness Tax Credit	The Active Families Benefit
Eligible activity	Physical activities which contribute to cardio-respiratory endurance, plus one of more of: muscular strength, muscular endurance, flexibility, or balance.	All cultural, recreational and sport activities that requires registration with service providers and active participation by participants.
Type of program	Non-refundable Tax Credit	Refundable Tax Benefit
Require taxable income to be eligible to claim?	Yes. Parents or legal guardians of an eligible child must have income to be eligible to claim the tax credit. The amount of tax credit will be determined by the tax rates and the amount of income. The \$500 non-refundable tax credit is equivalent to roughly \$75 (i.e., \$500 X 15% federal tax rate).	Parents and legal guardians with no taxable incomes are eligible to claim the Benefit. Parents or legal guardians may receive the amount that they claimed with respect to the eligible child, but shall not exceed \$150 per child.
Eligible child	Children under 16 or under 18 for children who are eligible for the disability tax credit	Children aged 6 to 14

For more inquiries, please contact:

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