

Andrew Scheer pledges more tax relief for families

Children's Fitness Tax Credit & Children's Arts and Learning Tax Credit

Life is expensive enough already without the government costing you more. Parents know all too well that kids come with costs. Arts and sports activities can be costly, but are so enriching, educational, and enjoyable. A [2018 Ipsos poll](#) found the average Canadian family spends \$1,160 per year on their children's school-year activities. In the survey, 55 per cent of Canadians say these activities put a strain on family finances and nearly a third say they would go into debt to finance those activities.

The Children's Arts and Learning Tax Credit and the Children's Fitness Tax Credit will put more money in parents' pockets while helping their kids do well in school, learn a new skill, and reach their greatest potential.

THE ISSUE

Justin Trudeau said he would help the middle class, but the last four years show that he is not as advertised. He raised taxes on 80 per cent of middle-class families, got rid of important tax credits, and brought in a carbon tax that makes everyday essentials more expensive.

In 2015, Justin Trudeau stripped parents of important financial support. One of his first acts was to cancel tax credits that millions of Canadian families counted upon.

THE PLAN

As Prime Minister, Andrew Scheer will help parents give their children every opportunity to get ahead.

With the **Children's Fitness Tax Credit**, parents can claim up to \$1,000 per child, per year for expenses related to fitness or sports activities.

- Parents will receive 15 per cent of eligible expenses for children under the age of 16.
- This will be refundable, so lower-income Canadians benefit even more.
- The credit will apply to eligible fitness expenses incurred on behalf of a qualifying child, meaning a child who is, at the beginning of a taxation year, under 16 years of age.
- An eligible fitness expense is defined as a fee paid to a person or partnership that offers one or more prescribed programs of physical activity.
- A prescribed program is defined as a program that is not part of a school's curriculum, involves a significant amount of physical activity, and is of a duration of at least eight consecutive weeks or five consecutive days. Physical activity is defined as an activity that contributes to cardio-respiratory endurance and to one or more of muscular strength, muscular endurance, flexibility, and balance.
- **The benefit to a Canadian who claims the full credit of \$1000 amounts to \$150 of tax savings.**

- For parents of children living with a disability, the maximum age of eligibility will rise from 16 to 18, and parents will be able to claim an additional \$500 per child. **That's up to \$225 of tax savings per child, per year.**

The **Children's Arts and Learning Tax Credit** will allow parents to claim up to \$500 per child for arts-related expenses or other extracurricular educational activities.

- Parents will receive 15 per cent of eligible expenses for children under the age of 16.
- This new credit will be refundable, so lower-income Canadians benefit even more.
- Eligible expenses include activities intended to contribute to a child's ability to develop creative skills or expertise, acquire and apply knowledge, or improve dexterity or coordination, in an artistic or cultural discipline including: literary arts; visual arts; performing arts; music; media; languages; customs; and, heritage.
- Not many people know, but this original, Conservative policy covered language courses (which many new Canadian families used to improve their English or French) and extra help for students in subjects like math, science, and coding. That will be the case again; this tax credit is flexible to allow parents to invest in their children's education.
- **The benefit to a Canadian who claims the full credit of \$500 amounts to \$75 of tax savings.**
- For parents of children living with a disability, the maximum age of eligibility will rise from 16 to 18, and parents will be able to claim an additional \$500 per child. **That's up to \$150 of tax savings per child, per year.**

THE CHOICE

The next election is about the kind of country Canada will be for you and your family.

Will it be a country where you can't seem to get ahead because life is too expensive? Or will Canada be a country where life is affordable? Where no matter who you are or where you live, you can achieve your dreams and build the life you want?

Over the last four years, Trudeau has raised taxes, eliminated important tax credits, racked up debt and deficits, and made life more expensive for families, seniors, and small businesses.

Justin Trudeau is not as advertised. Andrew Scheer has a plan for all Canadians to get ahead: lowering your taxes, living within our means, and putting more money in your pocket. It's time for you to get ahead.