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Enhancement of the refundable tax credit for child-care expenses

Changes made to the rate table to narrow the gap between the net cost of private child-care services and the cost of reduced-contribution child-care services

The rate table will be changed again, so that more Québec families who do not benefit from the government program of reduced-contribution spaces may calculate their refundable tax credit for child-care expenses using a rate that reduces their net cost of child-care services, narrowing the gap between that cost and the cost of reduced-contribution places.

As of the 2009 taxation year, the new rate table will be comprised of 32 family income brackets instead of 33. The thresholds and limits will continue to be indexed automatically on an annual basis.

In addition, a new rate table for calculating advance payments will apply for 2009 and subsequent years.

For further information, see page A.6 in [Additional Information on the Budgetary Measures](#), published by the Ministère des Finances.

Limit on child-care expenses for a child under seven raised to \$9,000

The limit on child-care expenses paid for a child who is under seven years of age at the end of a given year will be raised from \$7,000 to \$9,000 as of the 2009 taxation year. This new limit will not apply to children who have a severe and prolonged impairment in mental or physical functions.

The maximum allowable amount of \$175 per week for a child who attends a boarding school or a camp will remain unchanged.

For further information, see page A.10 in [Additional Information on the Budgetary Measures](#), published by the Ministère des Finances.

Enhancement of the tax treatment of child-care expenses paid during parental leave

As of the 2009 taxation year, an individual's child-care expenses will include the expenses incurred for child-care services throughout the period during which the individual or the individual's eligible spouse for the year received benefits under the Québec parental insurance plan, or birth- or adoption-related benefits under the federal Employment Insurance plan or a plan established by another province.

For further information, see page A.10 in [Additional Information on the Budgetary Measures](#), published by the Ministère des Finances.

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