Active Families Benefit

Frequently Asked Questions

September 2023

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 sports, cultural, and recreational activities.

Eligible families of a child 18 years of age or younger as of the last day of the taxation year are eligible for a fully refundable tax benefit up to $150 per child or $200 per child with a disability.

How does an individual claim the benefit?

The AFB will be administered through the income tax system by the Canada Revenue Agency (CRA). Therefore, families must file their personal income tax return with the CRA to claim the benefit.

The personal income tax return package will have a form or schedule families need to complete and submit with their return to CRA. Families are not required to submit the receipts with their income tax return, but are expected to retain them for future reference for verification purposes by the Government of Saskatchewan or Canada Revenue Agency.

Is this an income tested benefit?

Yes, families must have an income of $60,000 or less to claim the benefit.

Are 18-year-old children eligible? Or is this benefit for children under the age of 18 (i.e., 17)?

Children who are "18 years of age or younger as of the last day of the taxation year" are eligible for the benefit. If the child turns 18 in 2023, the parent can claim the tax credit for 2023. If the child is already 18 (turning 19 in 2023), the parent cannot claim the tax credit for 2023.

What activities are eligible under the AFB?

Parents with children who are involved in any of the following sport, cultural or recreational activities are eligible.

Sporting activities: that provide exposure, training, or participation in any field of sport in an organized and competitive environment that requires strategy, physical training, and mental preparation.

Recreational activities: that provide exposure, training, or participation in any field of recreation designed to refresh, provide satisfaction, entertain and provide physical or mental benefits.

Cultural activities: that provide exposure, training, or participation in the field of arts, heritage, or multiculturalism.

These activities will be further defined in *The Active Families Benefit Regulations.*

What are the program criteria eligible for the AFB?

Eligible programs are the ones that:

- are offered by a service provider located in Saskatchewan;
- involve instruction and supervision by the service provider;
- require registration with the service provider and the payment of a registration fee or membership fee in order for a child to participate; and
- the eligible activities will be further defined in *The Active Families Benefit Regulations.*

What kinds of programs are not eligible?

Programs that are part of a school's curriculum or part of activities that take place in a child care are not eligible for the AFB. Attending major sporting events, watching football games or movies, or family recreational events are not eligible.

Programs offered by family members are also not eligible.

Ineligible activities will be further defined in *The Active Families Benefit Regulations.*

Is the cost of equipment or uniforms covered by the program?

No, a registration fee or membership fee is the only eligible expense.

Can this program help to cover the costs of equipment used for unstructured activities, such as cross country skiing?

Unfortunately, not at this time.

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

Yes.

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.

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.

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.

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 cannot 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 is allowed to claim the benefit amount per child per taxation year.

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.

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.

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.

I registered my son in a hockey program which begins on January 1, 2023, and paid the registration fee of $150 on December 20, 2022. 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, 2022.

Where can I get more information?

Please phone 1-306-798-9043 for additional information.