

# **ACTIVE FAMILIES BENEFIT**

## **Program Description**

As promised in the 2007 Provincial Election platform, the Government of Saskatchewan introduced the Active Families Benefit (AFB) to help Saskatchewan families with the costs of their children's participation in cultural, recreational, and sports activities. This helps improve access and remove barriers to children and youth participation in culture, recreation and sports activities.

A parent or legal guardian of a child 6 to 14 years old registered in cultural, recreational and sports activities is eligible for an annual refundable benefit of up to \$150 per child.

As part of the 2011 Provincial Election platform, the Government of Saskatchewan is extending the AFB to include children under 6 and teenagers 15, 16 and 17 years old. This came into effect January 1, 2012.

The AFB is administered through the income tax system by the Canada Revenue Agency (CRA). Saskatchewan Tourism, Parks, Culture and Sport developed legislation and regulations, and will monitor and evaluate the impact of the program.

## **Eligible Child**

All children 6 to 14 years old during the course of the 2011 taxation year, as well as those children who turn 6 years old and 15 years old in the taxation year, qualify for the AFB.

For the 2012 tax year and beyond, all children under 18 years old during the course of the taxation year, as well as those who turn 18 years old in the tax year, qualify for the AFB.

## **Eligible Individual**

### ***Parents and Legal Guardians***

An eligible individual must be a parent or legal guardian of an eligible child, who paid the costs of their children's participation in eligible cultural, recreational or sport activities. "Legal guardian" means a person who has the legal responsibility for providing the care and upbringing of the eligible child.

### ***Extended family members***

An extended family member who provides the care for an eligible child in the care of the Minister of Social Services is considered a legal guardian. However, an extended family member receiving recreation allowance from the [Ministry of Social Services](#) for the costs of the eligible child's participation in eligible activities is not eligible for the AFB.

### ***Eligibility under split custody***

Only one eligible individual may claim the benefit amount. Parents or legal guardians must determine who claims the benefit amount with respect to the eligible child.

Where an eligible child does not reside with all of his or her parents or legal guardians, due to separation, divorce, or other circumstances, and parents or legal guardians fail to agree on who claims the benefit amount, the following rules will be used to determine AFB eligibility:

#### **Rule 1**

The eligibility to claim goes to the parent or legal guardian who has:

- an order of a court of competent jurisdiction or a written agreement specifying he or she is the primary care giver for the child;
- been granted sole custody of the child by a court of competent jurisdiction or by a written agreement; or
- an order of a court of competent jurisdiction or a written agreement pursuant to which the child has resided with that parent for a majority of days in the taxation year.

#### **Rule 2**

If the parents or legal guardian fail to agree on who claims the benefit and do not have any documents described in the Rule 1, no one is eligible to claim the benefit amount.

## **Eligible Cultural, Recreational and Sport Activities**

### ***Cultural activities***

“*Cultural activity*” includes the following:

“*Arts*” means any artistic field, including:

- 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); and
- the recording of sound.

“*Heritage*” means any field of activity associated with recognizing, studying and preserving those tangible and intangible cultural and historic values and objects that people have received from past generations and that shape present identity and guide future activities, including:

- language;
- customs;
- genealogy;
- symbols and items of cultural legacy (e.g., crafts, dance and music);
- historic buildings, structures and sites;
- sacred areas;
- palaeontology; and
- archaeology.

“*Multiculturalism*” means any field of activity associated with any of the following:

- recognizing, encouraging and fostering the diversity of Saskatchewan people with respect to race, cultural heritage, religion, ethnicity, ancestry and place of origin;
- encouraging respect for the multiculturalism heritage of Saskatchewan;
- fostering a climate for harmonious relations among people of diverse cultural and ethnic backgrounds without sacrificing their distinctive cultural and ethnic identities; and
- encouraging the continuation of a multicultural society.

### ***Recreational activities***

“*Recreational Activity*” means any activity, process or means that:

- has elements of choice;
- is designed to refresh, entertain or provide satisfaction;
- does 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 physical activity, outdoor activity, leisure time activity and leadership.

### ***Sports activities***

“*Sport activity*” means any game or physical activity that:

- involves large muscle groups;
- requires strategy, physical training and mental preparation;
- has an outcome determined by established rules and not by chance; and
- occurs in an organized and competitive environment.

## **Prescribed Program Eligibility**

Every eligible activity must take place within a program that:

- is offered by a service provider located in Saskatchewan;
- involves instruction and supervision by the service provider;
- provides proper supervision of children;
- is suitable for children;
- requires children to actively participate;
- requires registration with the service provider and the payment of a registration fee or membership fee in order for a child to participate; and
- complies 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](#)).

Ineligible activities are the programs or activities that:

- are a part of the child care activities that take place in the child care service providers (e.g. a daycare);
- are a part of a school's curriculum;
- do not meet the program criteria described above; 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).

## **Eligible Expenses**

### ***Registration fee and membership fee***

The only eligible expense is the registration fee or membership fee paid by parents and legal guardians to service providers to enroll their children in eligible cultural, recreational or sport activities. These expenses are eligible to be claimed only if they meet the program eligibility criteria as outlined above.

### ***Family memberships***

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

### ***Ineligible expenses***

The following registration fees or membership fees are not eligible expenses:

- a portion of a registration fee or membership fee that is paid for through fundraising activities;
- 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 any eligible activities; or
- any amount of financial assistance, allowance, or reimbursement for the costs of an eligible child's participation in an eligible activity that has been or will be reimbursed is not an eligible expense unless the reimbursement is included in an eligible individual's income and the reimbursement is not deductible anywhere else on his/her return.

### **Requirements for Receipts**

In order for parents or legal guardians of an eligible child to claim the AFB, they must have receipts issued by the service providers for the payments made for their children's participation in eligible activities. Receipts must contain the:

- name of the eligible program or activity;
- name and address of the service provider providing the program or activity;
- total amount 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.

### **How to Claim**

A parent or legal guardian of an eligible child must file their personal income tax return with the CRA in order to claim the AFB. The personal income tax return package will have the necessary form or schedule to be completed and submitted with his or her return to the CRA.

An applicant is not required to submit receipts with his or her tax return but is expected to retain their receipts for future reference for verification purposes by the Government of Saskatchewan or the CRA.

**For more information, please contact:**

**The Ministry of Tourism, Parks, Culture and Sport**

**Toll-free: 1-866-951-8828**

**Fax: (306) 798-3177**

**Website: [www.tpcs.gov.sk.ca/afb](http://www.tpcs.gov.sk.ca/afb)**