

The Child Benefit Regulations, 2001

Repealed

by Saskatchewan Regulations 113/2006
(effective December 13, 2006).

Formerly

Chapter I-2.01 Reg 1 (effective July 1, 2001) as amended by
Saskatchewan Regulations 37/2002, 27/2003, 36/2004 and
141/2005.

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER I-2.01 REG 1

The Income Tax Act, 2000

Title

- 1 These regulations may be cited as *The Child Benefit Regulations, 2001*.

Interpretation

- 2 In these regulations:

- (a) “**Act**” means *The Income Tax Act, 2000*;
- (b) “**Saskatchewan Child Benefit**”, with respect to an eligible individual, means the amount of an overpayment that is deemed to have arisen in a month pursuant to subsection 38(3) of the Act with respect to the eligible individual’s liability pursuant to the Act.

8 Jne 2001 cI-2.01 Reg 1 s2.

Determination of qualified dependants

- 3 For the purposes of these regulations, the qualified dependants of an eligible individual for a month are the persons who are the qualified dependants of the eligible individual at the beginning of the month.

8 Jne 2001 cI-2.01 Reg 1 s3.

Calculation of SCB

- 4 The amount of the Saskatchewan Child Benefit of an eligible individual with respect to the qualified dependants of the eligible individual is the amount SCB, if it is positive, calculated in accordance with the following formula:

$$\text{SCB} = \frac{1}{12} \times [(A + B + C) - D]$$

where:

A is:

- (a) \$0 for the first qualified dependant if the eligible individual has a cohabiting spouse or common-law partner; or
- (b) \$209 for the first qualified dependant if the eligible individual does not have a cohabiting spouse or common-law partner;

B is \$7 for the second qualified dependant, if any;

C is the amount calculated in accordance with the following formula:

$$C = \$86 \times E$$

where E is the number of qualified dependants of the eligible individual in excess of two; and

D is the benefit reduction applicable to the eligible individual that is calculated in accordance with section 5.

30 Dec 2005 SR 141/2005 s2.

Calculation of benefit reduction

5(1) In the formulas set out in this section:

(a) where the adjusted income of the eligible individual for the base taxation year in relation to the month is \$15,921 or less:

F is zero; and

G is zero;

(b) where the adjusted income of the eligible individual for the base taxation year in relation to the month is greater than \$15,921 but not greater than \$20,921:

F is the amount by which the adjusted income of the eligible individual exceeds \$15,921; and

G is zero;

(c) where the adjusted income of the eligible individual for the base taxation year in relation to the month is greater than \$20,921:

F is \$5,000; and

G is the amount by which the adjusted income of the eligible individual exceeds \$20,921.

(2) For an eligible individual with one qualified dependant, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (15.05\% \times F) + (2.95\% \times G).$$

(3) For an eligible individual with two qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (30.14\% \times F) + (9.94\% \times G).$$

(4) For an eligible individual with three qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (45.2\% \times F) + (18.4\% \times G).$$

(5) For an eligible individual with four qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (53.6534\% \times F) + (26.8534\% \times G).$$

(6) For an eligible individual with five qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (60.4364\% \times F) + (33.6364\% \times G).$$

(7) For an eligible individual with six qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (65.9996\% \times F) + (39.1996\% \times G).$$

(8) For an eligible individual with seven qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (70.6448\% \times F) + (43.8448\% \times G).$$

(9) For an eligible individual with eight qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (74.582\% \times F) + (47.782\% \times G).$$

(10) For an eligible individual with nine qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (77.9615\% \times F) + (51.1615\% \times G).$$

(11) For an eligible individual with 10 or more qualified dependants, the benefit reduction is the amount D, calculated in accordance with the following formula:

$$D = (80.8941\% \times F) + (54.0941\% \times G).$$

8 Jne 2001 cI-2.01 Reg 1 s5.

R.R.S. c.I-2 Reg 5 repealed

6 *The Child Benefit Regulations* are repealed.

8 Jne 2001 cI-2.01 Reg 1 s6.

Coming into force

7(1) Subject to subsection (2), these regulations come into force on July 1, 2001.

(2) If these regulations are filed with the Registrar of Regulations after July 1, 2001, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

8 Jne 2001 cI-2.01 Reg 1 s7.

