The Child Benefit Regulations

Repealed by

Chapter I-2.01 Reg 1 (effective July 1, 2001)

Formerly

Chapter I-2 Reg 5 (effective July 1, 1998) as amended by Saskatchewan Regulations 36/1999 and 52/2000.

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CHAPTER I-2 REG 5

The Income Tax Act

Title

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

Interpretation

2   In these regulations:

(a)   **"Act"** means *The Income Tax Act*;

(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 8.5(3) of the Act with respect to the eligible individual's liability pursuant to the Act.

<div align="center">3 Jly 98 cI-2 Reg 5 s2.</div>

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.

<div align="center">3 Jly 98 cI-2 Reg 5 s3.</div>

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 $528 for the first qualified dependant;

B is $738 for the second qualified dependant, if any;

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

$$C = \$812 \times E$$

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.

<div align="center">14 Jly 2000 SR 52/2000 s2.</div>

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% x F) + (47.782% x 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% x F) + (51.1615% x 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% x F) + (54.0941% x G).

3 Jly 98 cI-2 Reg 5 s5.