

One parent works, the other stays home								
Childcare cost (per child)	\$0							
UCCB (per child)	\$1,200							
Total family income (including UCCB)	Partner A	Partner B (includes UCCB)	Total federal tax (pre-credit)	Credit value	Total federal tax (post-credit)	After-tax income	After tax & childcare	Average federal tax rate
\$42,400	\$ 40,000	\$ 2,400	\$ 1,790	\$ -	\$ 1,790	\$ 42,400	\$ 42,400	4%
\$52,400	\$ 50,000	\$ 2,400	\$ 3,614	\$ 422	\$ 3,192	\$ 51,608	\$ 51,608	6%
\$57,400	\$ 55,000	\$ 2,400	\$ 4,695	\$ 772	\$ 3,923	\$ 55,877	\$ 55,877	7%
\$62,400	\$ 60,000	\$ 2,400	\$ 5,796	\$ 1,123	\$ 4,673	\$ 60,127	\$ 60,127	7%
\$82,400	\$ 80,000	\$ 2,400	\$ 10,195	\$ 2,000	\$ 8,195	\$ 76,605	\$ 76,605	10%
\$122,400	\$ 120,000	\$ 2,400	\$ 20,279	\$ 2,000	\$ 18,279	\$ 106,521	\$ 106,521	15%
\$152,400	\$ 150,000	\$ 2,400	\$ 28,490	\$ 2,000	\$ 26,490	\$ 128,310	\$ 128,310	17%
\$177,400	\$ 175,000	\$ 2,400	\$ 35,740	\$ 2,000	\$ 33,740	\$ 146,060	\$ 146,060	19%
\$202,400	\$ 200,000	\$ 2,400	\$ 42,990	\$ 2,000	\$ 40,990	\$ 163,810	\$ 163,810	20%

One parent works full time, one parent works part time								
Childcare cost (per child)	\$7,200							
UCCB (per child)	\$1,200							
Total family income (including UCCB)	Partner A	Partner B (includes UCCB)	Total federal tax (pre-credit)	Credit value	Total federal tax (post-credit)	After-tax income	After tax & childcare	Average federal tax rate
\$42,400	\$ 26,667	\$ 15,733	\$ 592	\$ 29	\$ 563	\$ 41,837	\$ 27,437	1%
\$52,400	\$ 33,333	\$ 19,067	\$ 1,691	\$ 313	\$ 1,378	\$ 51,022	\$ 36,622	3%
\$57,400	\$ 36,667	\$ 20,733	\$ 2,240	\$ 330	\$ 1,910	\$ 55,490	\$ 41,090	3%
\$62,400	\$ 40,000	\$ 22,400	\$ 2,789	\$ 347	\$ 2,442	\$ 59,958	\$ 45,558	4%
\$82,400	\$ 53,333	\$ 29,067	\$ 5,813	\$ 657	\$ 5,156	\$ 77,244	\$ 62,844	6%
\$122,400	\$ 80,000	\$ 42,400	\$ 13,542	\$ 1,089	\$ 12,453	\$ 109,947	\$ 95,547	10%
\$152,400	\$ 100,000	\$ 52,400	\$ 19,828	\$ 872	\$ 18,956	\$ 133,444	\$ 119,044	12%
\$177,400	\$ 116,667	\$ 60,733	\$ 25,587	\$ 1,150	\$ 24,437	\$ 152,963	\$ 138,563	14%
\$202,400	\$ 133,333	\$ 69,067	\$ 31,754	\$ 1,313	\$ 30,441	\$ 171,959	\$ 157,559	15%

Both parents work full time								
Childcare cost (per child)	\$14,400							
UCCB (per child)	\$1,200							
Total family income (including UCCB)	Partner A	Partner B (includes UCCB)	Total federal tax (pre-credit)	Credit value	Total federal tax (post-credit)	After-tax income	After tax & childcare	Average federal tax rate
\$42,400	\$ 20,000	\$ 22,400	\$ -	\$ -	\$ -	\$ 42,400	\$ 13,600	0%
\$52,400	\$ 25,000	\$ 27,400	\$ 1,004	\$ 60	\$ 944	\$ 51,456	\$ 22,656	2%
\$57,400	\$ 27,500	\$ 29,900	\$ 1,643	\$ -	\$ 1,643	\$ 55,757	\$ 26,957	3%
\$62,400	\$ 30,000	\$ 32,400	\$ 2,341	\$ -	\$ 2,341	\$ 60,059	\$ 31,259	4%
\$82,400	\$ 40,000	\$ 42,400	\$ 5,136	\$ -	\$ 5,136	\$ 77,264	\$ 48,464	6%
\$122,400	\$ 60,000	\$ 62,400	\$ 12,337	\$ -	\$ 12,337	\$ 110,063	\$ 81,263	10%
\$152,400	\$ 75,000	\$ 77,400	\$ 18,937	\$ -	\$ 18,937	\$ 133,463	\$ 104,663	12%
\$177,400	\$ 87,500	\$ 89,900	\$ 24,437	\$ -	\$ 24,437	\$ 152,963	\$ 124,163	14%
\$202,400	\$ 100,000	\$ 102,400	\$ 30,411	\$ -	\$ 30,411	\$ 171,989	\$ 143,189	15%

note

Single Parent								
Child care cost (per child)	\$14,400							
UCCB (per child)	\$1,200 <i>** designated to eligible dependant</i>							
Total family income (including UCCB)	Income		Total federal tax			After-tax income	After tax & childcare	Average federal tax rate
\$42,400	\$ 40,000		\$ -			\$ 42,400	\$ 13,600	0%
\$52,400	\$ 50,000		\$ 1,091			\$ 51,309	\$ 22,509	2%
\$57,400	\$ 55,000		\$ 1,822			\$ 55,578	\$ 26,778	3%
\$62,400	\$ 60,000		\$ 2,715			\$ 59,685	\$ 30,885	4%
\$82,400	\$ 80,000		\$ 7,115			\$ 75,285	\$ 46,485	9%
\$122,400	\$ 12,000		\$ 16,640			\$ 105,760	\$ 76,960	14%
\$152,400	\$ 150,000		\$ 24,439			\$ 127,961	\$ 99,161	16%
\$177,400	\$ 175,000		\$ 31,681			\$ 145,719	\$ 116,919	18%
\$202,400	\$ 200,000		\$ 38,931			\$ 163,469	\$ 134,669	19%

Notes

- Uses 2014 federal tax rates for a family with two children under 6 who are not infirm or disabled
- UCCB is included on lower-income parent's tax return // single parent designates UCCB to eligible dependant
- Childcare expenses are claimed by the lower-income parent // single parent
- After tax income amounts include UCCB

Note 1: Credit applies because parent claiming childcare deduction could not use all non-refundable tax credits.

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