

Information from the following website:

<https://www.revenuquebec.ca/en/citizens/tax-credits/tax-credit-for-childcare-expenses/qualifying-expenses/>

# CHILDCARE EXPENSES THAT QUALIFY FOR THE TAX CREDIT

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## Coronavirus (COVID-19)

Click [Coronavirus Disease \(COVID-19\)](#) to see whether the measures adopted by Revenu Québec apply to the information on this page.

Expenses that **qualify** for the tax credit include:

- expenses paid to a daycare centre (including a home childcare provider) **that does not provide** subsidized childcare spaces;
- expenses paid to a home childcare provider **that offers** subsidized childcare spaces, **for days when no childcare services are offered** (statutory holidays and vacation days);
- expenses paid to a school daycare service provider for a **pedagogical day, if the expenses incurred for that day exceed \$8.50\*** (only the portion that exceeds \$8.50 qualifies);
- the expenses paid to a school daycare service provider for a childcare space that is not subsidized (for example, where a child **occasionally** attends daycare);
- expenses paid to a preschool education centre\*\*
- expenses paid to a nursery school\*\*
- expenses paid for educational workshops for preschool children (the equivalent of a nursery school)\*\*
- expenses paid to a kindergarten\*\*
- expenses paid to a kindergarten and daycare centre\*\*
- expenses paid to a municipal recreation centre during school vacations (for example, expenses for a playground program)
- expenses paid to a day camp
- additional expenses paid for overtime care
- expenses paid for a babysitter in the home (exceptions apply if the babysitter is a member of your family);

- expenses for meals provided by a daycare service or camp, if these expenses are included in the cost of the services and are not billed separately
- expenses paid to a boarding school or a camp, up to a maximum of:
  - \$200 per week for a child under 7
  - \$275 per week for a child with a severe and prolonged impairment in mental or physical functions (regardless of his or her age)
  - \$125 per week for any other eligible child

\* This is the amount for the current taxation year. It is indexed every year.

\*\* Except for the parental contribution required for a subsidized childcare space.

#### **Note**

If your child has a subsidized childcare space and you must pay expenses in addition to the parental contribution (required for a subsidized childcare space), the additional expenses may qualify for the credit. In that case, the childcare service provider must give you an RL-24 slip supporting the expenses giving entitlement to the credit.

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### **RL-24 slip**

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Do not send us your RL-24 slip or the receipts issued by the person who provided the childcare services, but keep them in case we ask for them.

If childcare expenses were paid to an individual who is not required to provide you with an RL-24 slip, his or her social insurance number, address, signature and relationship to you (if applicable) must be shown on the receipt.