

**TABLE 14** Net income eligibility levels for full and partial child care fee subsidies by province/territory – 2003/04

Province/Territory	Family size	Full subsidy up to (\$)	Partial subsidy up to (\$)
Newfoundland & Labrador	1 parent, 1 child	14,160	20,280
	2 parents, 2 children	15,240	25,560
Prince Edward Island	1 parent, 1 child	13,440	25,440
	2 parents, 2 children	19,200	51,040
Nova Scotia	1 parent, 1 child	16,800	24,912
	2 parents, 2 children	17,700	34,992
New Brunswick <sup>1</sup>	All family sizes –		
	1 child, 2 years or older 1 child, under 2 years old	15,000 15,000	23,100 24,180
Quebec	not applicable <sup>2</sup>	n/a	n/a
Ontario <sup>3</sup>	n/a	n/a	n/a
Manitoba	1 parent, 1 child	13,787	24,577
	2 parents, 2 children	18,895	40,475
Saskatchewan <sup>4</sup>	1 or 2 parents, 1 infant	(gross) 19,800	(gross) 36,720
	1 or 2 parents, 2 children	(gross) 21,000	(gross) 54,960
Alberta	1 parent, 1 child	28,080	36,600
	2 parents, 2 children	31,680	49,320
British Columbia	1 parent, 1 child	16,764	23,124
	2 parents, 2 children	20,796	37,716
Northwest Territories	n/a <sup>5</sup>	n/a	n/a
Nunavut	n/a <sup>6</sup>	n/a	n/a
Yukon Territory	1 parent, 1 child	20,424	32,304
	2 parents, 2 children	30,060	51,624

1 Subsidy rates increased in September 2004 (See RECENT DEVELOPMENTS)

2 Quebec provides publicly-funded services rather than providing subsidies to selected families.

3 No information for Ontario available.

4 Saskatchewan uses gross income level to determine eligibility; other provinces use net income. The figures are not directly comparable across jurisdictions.

5 Eligibility for subsidy varies according to number of family members, actual shelter costs, community of residence and eligibility for enhanced benefits such as disability allowance, educational expenses. These needs are based on Income Assistance Program schedules.

6 Eligibility varies with clients' actual housing, utility and child care costs, plus social assistance rates for food and clothing. To be eligible for a fee subsidy, parents must be working, attending school or a training program, or have a child with a special need, for whom child care is recommended by a recognized health care professional.