

TITLE: APPROVED EXPENSES RELATED TO A DISABILITY	SECTION: CHILD CARE
DATE: February 15, 2007	POLICY NO.: KDSB-CCS-IV-13
APPROVED BY: Resolution No. 2007-19	REVISED: Resolution No. 2009-37

REFERENCES:

Ontario Child Care Service Management Guidelines Fee Subsidy

BACKGROUND:

Families in which a parent and/or child has a disability will be able to have disability-related expenses deducted from adjusted income. This reduced income will then be used to determine eligibility for fee subsidy and to calculate the parental contribution for child care.

For a child, he or she must meet the definition of a "handicapped child" in O.Reg.262 under the Day Nurseries Act.

For a parent, the definition of a person with a disability is consistent with the definition used for purposes of the Ontario Disability Support Program.

To determine whether a parent qualifies based on this definition, the KDSB will need to request a note from a professional in the following groups:

- A member of the college of Physicians and Surgeons of Ontario
- A member of the college of Psychologists of Ontario
- A member of the college of Optometrists of Ontario or
- A member of the College of Nurses of Ontario who is a registered nurse and who holds an extended certificate of registration in accordance with the regulations made under the Nursing Act, 1991.

POLICY STATEMENT:

If a parent or child is deemed disabled, disability-related expenses may be claimed and deducted from the adjusted income amount. These disability-related expenses must be ones for which a credit cannot be claimed through the income tax system. Eligible expenses must not be reimbursable, for example through insurance or a government or service club program. Eligibility of disability-related expenses will be dealt with on a case by case basis. The decision by the Manager of Children's Programs is final.

PROCEDURE:

1. To determine whether a parent qualifies based on the definition of a disabled person, the KDSB will need to request a note from a professional of one of the groups designated above.
2. If the parent is eligible to claim the disability amount, line 316 on the personal income tax form, a qualified person, usually a medical doctor must have certified that the parent is eligible to claim the amount. This certification may also be used to establish that the parent qualifies to have disability-related expenses deducted for purposes of the fee subsidy income test.
3. Applicants for child care subsidy will need to bring documentation for disability-related expenses that they wish to have deducted from adjusted income, including:

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- Receipts for the disability-related expenses which must have been incurred in the same calendar year as the adjusted income;
 - A copy of the completed income tax return for the most recent tax year to show the expenses that may have been deducted or claimed as credits; in particular, the disability supports deduction (line 215) and the medical expenses (claimed on lines 330 and 331) should be reviewed
 - A note signed by an eligible professional if the parent has a disability or evidence that the parent is eligible to claim the disability amount, line 316 on the personal income tax form. In the latter case, the parent should provide a copy of the certified Form T2201 Disability Tax Credit Certificate.
4. The income test will be completed including all expenses that verification has been provided for and submitted to the Manager of Children's Programs, who will make the final determination of the eligibility of those expenses.
 5. The decision of the Manager of Children's Programs will be final.