

TABLE 3.9 QUÉBEC FINANCIAL ASSISTANCE FOR CHILDCARE VIA THE CHILDCARE EXPENSE TAX CREDIT

Maximum daily financial assistance—
assuming 260 days of attendance
per year (2023)

\$43.69

Average daily fees for non-subsidized
childcare services (2021)^a

\$39.64 per child^b

Parental contribution/day for those
eligible for the maximum amount
of financial assistance, considering
average cost

n/a^c

^a. Based on the average daily fee paid by parents who asked for the anticipated tax credit in 2021.

^b. Gouvernement du Québec, Ministère de la Famille, *Portrait des garderies non subventionnées du Québec*. Retrieved from: https://www.mfa.gouv.qc.ca/fr/publication/Documents/portrait_gns.pdf

^c. The limit on child care expenses varies according to the age and condition of the child for whom child care expenses have been incurred for the year. The child care expense limit for the 2023 taxation year corresponds to \$10,675 for an eligible child (other than a child with a severe and prolonged disability) who is under 7 years of age on December 31 of the current year.

