Reviewer's report

Title: Uptake and Effectiveness of the Children's Fitness Tax Credit in Canada: The Rich get Richer

Version: 1 Date: 13 March 2010

Reviewer: Trevor Robert Shilton

Reviewer's report:

There are few articles in the literature that examine the impact of economic policy initiatives to increase participation in physical activity. These policies have the potential to achieve population impacts at low cost. This article is both novel and makes an important contribution to consideration of economic policies and their intended and unintended consequences.

As it outlines policy that has been implemented by the Canadian Government and several Canadian provinces, and is under active consideration by other national Governments, the Article is very relevant to an international audience and adds important considerations for effective implementation of such policies both in Canada and in other nations.

It should be published.

1. Is the question posed by the authors well defined?
   Yes. The hypothesis is clear.

2. Are the methods appropriate and well described?
   Yes the method is appropriate, with population views being assessed by a representative internet-based panel survey.

3. Are the data sound?
   Yes, the data are informative to the central questions around effectiveness of the policy audits differential impacts on socio-economic status groups.

4. Does the manuscript adhere to the relevant standards for reporting and data deposition?
   The article is very well written, has a coherent structure and logical order of content. It is well referenced and supported, especially for a piece of research that is reporting on such a new area of investigation.

5. Are the discussion and conclusions well balanced and adequately supported by the data?
   Yes. One suggestion would be to be clearer on suggestions re the future of this policy. Presumably the authors are not suggesting that the CFTC should be
scrapped (or are they?). If the CFTC is to be continued how would the authors suggest it be enhanced to rectify the limitations the authors have identified, especially to minimize its relatively lower impact on the poor.

6. Are limitations of the work clearly stated?
Yes. Its cross-sectional nature, use of self-reports, the recruiting method and lack of coverage of disability as an issue are nicely covered in lines 235-248

7. Do the authors clearly acknowledge any work upon which they are building, both published and unpublished? N/A

8. Do the title and abstract accurately convey what has been found?
Yes they do. Though I am not sure the sub-title ‘The rich get richer’ is necessary.

9. Is the writing acceptable?
The writing is excellent. Very clear, concise, logical in sequence and easy to read. A strong point of this article.

REPORT TEMPLATE
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Reviewer's report
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- Major Compulsory Revisions
None.

- Minor Essential Revisions
None.

- Discretionary Revisions
Consider whether the sub-title ‘The rich get richer’ is necessary.
Consider adding some detail in your discussion and conclusions regarding your recommendations for the future of this policy. Presumably you are not suggesting that the CFTC should be scrapped (or are you?). If the CFTC is to be continued how would it be enhanced to rectify the limitations you have identified, especially to minimize its relatively lower impact on the poor. In line 200 you use the phrase “unless some other arrangement is made…”. What ‘other arrangement’ could this be. One such suggestion is outlined in line 221-223. Where there/are there other alternative ways forward.

In a similar vein to the above, I am not sure how the CFTC was promoted in Canada. Did the promotional methods favour those with higher education, literacy or income. Could promotional measures be put in place to target lower income groups in appropriately targeted ways.
**Level of interest:** An article of importance in its field

**Quality of written English:** Acceptable

**Statistical review:** No, the manuscript does not need to be seen by a statistician.

**Declaration of competing interests:**

'I declare that I have no competing interests'