

Ontario Seniors Care at Home Tax Credit

Find out if you are eligible for a tax credit to help with eligible medical expenses, including those that support aging at home such as hearing aids, hospital beds, and attendant care.

Overview

The Ontario Seniors Care at Home Tax Credit is a refundable personal income tax credit to help seniors with eligible medical expenses, including expenses that support aging at home.

The credit provides 25% of claimable medical expenses up to \$6,000, for a maximum credit of \$1,500. This amount will be reduced by 5% of family net income over \$35,000.

The credit can be claimed in addition to the non-refundable federal and Ontario medical expense tax credits for the same eligible expenses. Certain expenses may also be eligible for the temporary **Ontario Seniors' Home Safety Tax Credit**. (ontario.ca/page/seniors-home-safety-tax-credit)

Eligibility

Who is eligible

You are eligible to claim the credit if you:

- turned 70 years of age or older in the year, or have a spouse or common-law partner who turned 70 years of age or older in the year; and
- are resident in Ontario at the end of the tax year.

Eligible expenses

Eligible medical expenses are the same as those claimed for the Ontario Medical Expense Tax Credit, which can include:

- attendant care (certification required)
- care of a provincially authorized medical practitioner (e.g., nurse, occupational therapist)
- dental, vision and hearing care (for example, glasses, dentures, hearing aids)

- walking aids (for example, walkers, canes)
- wheelchairs and electric scooters
- bathroom aids (for example, grab bars, grips, rails)
- diapers and disposable briefs
- hospital beds
- oxygen and assisted breathing devices
- renovation or construction that improves a person's mobility, access or functioning within the home because of severe and prolonged impairment

Learn more about medical expenses you can claim. (canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/lines-33099-33199-eligible-medical-expenses-you-claim-on-your-tax-return.html#mdcl_xpns)

Example 1

David is a single senior with annual net income of \$25,000 and claimed medical expenses of \$500 for hearing aids and other eligible expenses. David will get tax relief of \$125 from the Ontario Seniors Care at Home Tax Credit.

Example 2

Jeanne is a single senior with annual net income of \$35,000 and claimed medical expenses of \$3,000 for a wheelchair, the installation of a new safety bar in their bathroom, and other eligible expenses. Jeanne will get tax relief of \$750 from the Ontario Seniors Care at Home Tax Credit.

Example 3

Phyllis and Clarence are a senior couple with annual family net income of \$50,000 and claimed medical expenses of \$4,500 for attendant care and other eligible expenses. The couple will get tax relief of \$375 from the Ontario Seniors Care at Home Tax Credit.

How to claim the credit

You can claim the credit on your personal Income Tax and Benefit Return for 2022.

The credit is a refundable personal income tax credit. This means that if you are eligible, you can get this tax credit regardless of whether you owe income tax for the year.

You must keep your receipts for any eligible expenses you claim for the credit.

Contact the Canada Revenue Agency

If you have questions about the tax credit, please contact Canada Revenue Agency's:

- tax services offices and tax centre (canada.ca/en/revenue-agency/corporate/contact-information/tax-services-offices-tax-centres.html)
- individual tax enquiries line at [1-800-959-8281](tel:1-800-959-8281)

More information is also available on the **Canada Revenue Agency website**. (canada.ca/en/revenue-agency/services/forms-publications/tax-packages-years/general-income-tax-benefit-package/ontario/5006-pc/information-residents-ontario.html#p8l1)

Other credits and information

Get information about **other tax credits, benefits and government pensions** available for Ontario seniors. (ontario.ca/page/seniors-manage-your-finances)

Know your rights and **avoid common scams when starting home renovations**. (ontario.ca/page/your-rights-when-starting-home-renovations-or-repairs#section-4)

Learn more about **filing your tax return**. (ontario.ca/page/filing-your-tax-return)

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