

Seniors' Home Safety Tax Credit

Learn if you're eligible for a tax credit to help make living at home safer and more accessible for seniors.

Overview

The Seniors' Home Safety Tax Credit is a temporary, refundable personal income tax credit that can help you make your home safer and more accessible, helping you stay in your home longer.

The credit is available for the 2021 and 2022 tax years and is worth 25% of up to \$10,000 in eligible expenses per year for a senior's principal residence in Ontario.

Expenses must be paid or payable in 2021 and 2022. The maximum credit is \$2,500 per year.

Eligibility

Who is eligible

You are eligible to claim the credit if you:

- are 65 or older by the end of the year, or
- live with a senior relative, or
- will live with a senior relative within 24 months after the end of the year.

What is an eligible expense

Renovation expenses are eligible if they improve safety and accessibility or help a senior be more functional or mobile at home, for example:

- grab bars and related reinforcements around the toilet, tub and shower
- wheelchair ramps, stair/wheelchair lifts and elevators
- certain renovations to permit first floor occupancy or a secondary suite for a senior
- handrails in corridors
- walk-in bathtubs
- wheel-in showers
- comfort height toilets
- widening passage doors
- lowering existing counters/cupboards
- installing adjustable counters/cupboards

- light switches and electrical outlets placed in accessible locations
- door locks that are easy to operate
- lever handles on doors and taps, instead of knobs
- pull-out shelves under counters to enable work from a seated position
- non-slip flooring
- a hand-held shower on an adjustable rod or high-low mounting brackets
- additional light fixtures throughout the home and exterior entrances
- swing clear hinges on doors to widen doorways
- creation of knee space under the basin to enable use from a seated position (and insulation of any hot-water pipes)
- relocation of tap to front or side for easier access
- hands-free taps
- motion-activated lighting
- touch-and-release drawers and cupboards
- automatic garage door openers

Expenses must be paid or payable in 2021 and 2022.

What is not an eligible expense

Examples of expenses that are not eligible for the credit include:

- routine repairs, maintenance or service (for example, plumbing or electrical repairs)
- esthetic improvements (for example, painting and landscaping)
- appliances, furniture or devices (for example, lift chairs and medical alert devices)
- services (for example, housekeeping, attendant care, or home security)

Example 1

Olga and Olaf are a senior couple. In 2021, they complete and together pay for a \$10,000 renovation to make the ground floor of their home safer.

Olga and Olaf decide to divide the benefit between them. Olga will claim \$7,500 on her 2021 personal income tax return and receive a Seniors' Home Safety Tax Credit of \$1,875. Olaf will claim the remaining \$2,500 of the renovation cost and receive a credit of \$625.

Example 2

Hayley, in her late thirties, has asked her senior mother to move in with her. In 2021, Hayley spends \$1,000 to add accessibility features to her home.

She will claim that amount on her 2021 personal income tax return and receive a Seniors' Home Safety Tax Credit of \$250.

How to claim the credit

The Seniors' Home Safety Tax Credit is a temporary, refundable personal income tax credit for 2021 and 2022. This means that if you're eligible, you can get a credit regardless of whether you owe income taxes for the tax year.

You can claim up to \$10,000 in eligible expenses per year for a senior's principal residence in Ontario for the 2021 and 2022 tax years, for a maximum credit of \$2,500 per year.

You can claim the credit on your Income Tax and Benefit Return. (Note: You may be able to claim the same expenses as a [medical expense tax credit](#) and the federal [home accessibility expenses tax credit](#).)

To claim the credit, you should get receipts from suppliers and contractors, helping to ensure that vendors report these amounts for tax purposes.

Contact the Canada Revenue Agency

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

- by phone, at [1-800-959-8281](tel:1-800-959-8281)
- at a [tax services office or tax centre](#)

Other credits and information

Get information about [other tax credits, benefits and government pensions](#) available for Ontario seniors.

Know your rights and [avoid common scams when starting home renovations](#).

Learn more about [filing your tax return](#).

Related information

- [Filing your tax return](#)

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