# DID YOU KNOW

## TAMCARE costs can be claimed on your taxes!



### **Medical Expense Tax Credit**

The Medical Expense Tax Credit (METC) is a nonrefundable tax credit that allows you to claim eligible medical expenses that you incur for yourself, your spouse, or your children who were under 18 years of age and dependent on you for support.

You can claim eligible medical expenses on line 33099 or line 33199 of your tax return.

### In-home Care

You may be able to claim the fees for salaries and wages paid for attendant care or care or supervision under the METC. For an expense to be eligible as a medical expense, you must either be eligible for the disability tax credit or have a written certification from a medical practitioner that states the services are necessary.

### **Documents that may be needed:**



Reciepts



Certification



#### If you qualify for the disability amount, there are two options:

- 1. Claim the disability amount and up to \$10,000 of the salaries and wages paid for attendant care (or \$20,000 in the year of death) in calculating the METC; or
- 2. Claim the full amount of the salaries and wages paid for attendant care in calculating the METC but do not claim the disability amount.

Learn more: https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-atax-return/deductions-credits-expenses/lines-33099-33199-eligible-medical-expenses-you-claim-on-your-tax-return.html#mdcl\_xpns

### **Disability Tax Credit (DTC)**

The disability tax credit (DTC) is a non-refundable tax credit that helps people with impairments, or their supporting family member, reduce their income tax payable.

Disability amounts for the 2021 tax year:

### 18 and older

\$8,662 (disability amount)

= \$8,662

### 17 and younger

\$8,662 (disability amount)

+ \$5,053 (supplement for children)

= \$13,715

You can claim eligible DTC on line 31600, 31800, or 32600 of your tax return

Learn more: https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/tax-credits-deductions-personsdisabilities/disability-tax-credit.html

### Canada Caregiver Credit (CCC)

tax-return/deductions-credits-expenses/canada-caregiver-amount.html

reliance on the information in this publication and decisions based on it.

Do you support a spouse or common-law partner, or a dependant with a physical or mental impairment? The Canada caregiver credit (CCC) is a non-refundable tax credit that may be available to you.

### Also claimable for:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, uncle, aunt, niece, or nephew (if they resided in Canada at any time in the year)

The amount you can claim depends on your relationship to the person

for whom you are claiming the CCC, your circumstances, the person's net income, and whether other credits are being claimed for that person. Learn more: https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-