



Benefits and credits for persons with disabilities



Canada Revenue
Agency

Agence du revenu
du Canada

Canada 

Disability tax credit (DTC)

A non-refundable tax credit that helps persons with disabilities or their supporting family members reduce the amount of income tax they may have to pay

Individual:

Up to \$9,428 per year

Under 18 years:

Up to an additional \$5,500 per year

canada.ca/disability-tax-credit



DTC categories of impairment

- Walking
- Mental functions
- Dressing
- Feeding
- Eliminating (bowel or bladder functions)
- Hearing
- Speaking
- Vision
- Life-sustaining therapy
 - * The effects of impairment in two or more of these categories (excluding life-sustaining therapy) may result in a “cumulative” effect on limitations.

canada.ca/disability-tax-credit

Eligibility for the DTC

Eligibility is based on the **effects** of the impairment, not on the medical condition or the diagnosis.



Expanded eligibility criteria

Eligibility criteria for **mental functions** and **life-sustaining therapy** was updated for 2021 and future tax years.

- List of mental functions necessary for everyday life expanded.
- Frequency of life-sustaining therapy reduced from three times a week to two for a total of at least 14 hours per week
- List of activities that can be counted towards the 14 hours has been expanded
- Anyone with Type 1 diabetes now meets DTC eligibility criteria.

canada.ca/disability-tax-credit

DTC terms to know

Marked restriction

- The result of an impairment in physical or mental functions that is severe and prolonged

Life-sustaining therapy

- The therapy is needed to support a vital function, administered at least two times per week, for an average of at least 14 hours a week

Cumulative effect of significant limitations

- Limitations in two or more categories (except life-sustaining therapy)

How to apply for the DTC – digital form

DTC digital application process - a faster and easier way of applying for the DTC

Step 1 – Fill out Part A of Form T2201 online through My Account and get your reference number. Part A may also be completed by phone:

- **Automated voice service: 1-800-463-4421** or,
- **General enquiries: 1-800-959-8281**

Step 2 – Give the reference number to the medical practitioner. They will use it to complete and submit Part B of the digital form online.

canada.ca/dtc-digital-application



Watch our videos on the DTC digital application form at **canada.ca/individuals-video-gallery**.

Medical practitioners who can certify impairments

Medical doctor	All impairments
Nurse practitioner	All impairments
Optometrist	Vision
Audiologist	Hearing
Occupational therapist	Walking, feeding, dressing
Physiotherapist	Walking
Psychologist	Mental functions
Speech-language pathologist	Speaking

canada.ca/disability-tax-credit

Fees

- The CRA **never** charges a fee to process Form T2201.
- Medical practitioners may charge a fee to fill out the form.
- You may be able to claim this fee as a medical expense on your tax return.



After you apply

- CRA will review your application.
- Track your application's progress in My Account.
- If you are eligible,
 - you can claim the disability amount on your return and/or,
 - transfer some or all of the disability amount to a supporting family member.
 - request to adjust your tax return for the current year and up to nine previous years.
- If you are not eligible, you request to review your application within 90 days if you disagree with the CRA's decision

Child disability benefit

A tax-free payment for families who care for a child under 18 who is eligible for the Canada child benefit (CCB) and DTC.

Family:

Up to \$3,173 per year, per child

canada.ca/child-disability-benefit



Canada workers benefit (CWB) disability supplement

You may be eligible for the CWB disability supplement if you are eligible for the CWB and the DTC.

For the 2022 tax year, the maximum amount is **\$737** for each individual that is eligible for the DTC.



canada.ca/canada-workers-benefit

Multigenerational home renovation tax credit

- The credit can be applied to certain renovation expenses needed to create a self-contained secondary unit.
- Secondary unit must allow an eligible individual (an adult 65 years of age or older or who is eligible for the disability tax credit) to live with a qualifying relative.
- Claimant can get up to 15% of the costs, up to \$7,500, for each renovation that qualifies and is completed.



canada.ca/cra-mhrtc

Home accessibility tax credit

Claim up to **\$20,000** in renovation expenses you paid to make your home more accessible for yourself or another qualifying individual.

A qualifying individual must be either:

- 65 years of age or older, or
- eligible for the disability tax credit (DTC)

The non-refundable tax credit is 15% of your costs, up to a maximum of **\$3,000** that can help reduce the amount of tax you owe.



canada.ca/line-31285

Canada caregiver credit

A non-refundable tax credit you can claim for the following people with impairments who depend on you for support:

- your spouse or common-law partner
- your or your spouse's or common-law partner's child, grandchild, parent, grandparent, sibling, uncle, aunt, niece or nephew

canada.ca/caregiver-credit



Disability supports deduction

Individuals who have an impairment in physical or mental functions and have paid for certain medical expenses can, under certain conditions, claim the disability supports deduction.

If you have an impairment in physical or mental functions, you may be able to deduct the expenses that you paid in the year so that you could:

- work
- go to school
- do research for which you received a grant

canada.ca/line-21500

Medical expenses

Claim eligible medical expenses that you or your spouse or common-law partner paid for:

- yourselves and your children under 18
- certain family members who depended on you for support and were residents of Canada at any time in the year

Only claim the part of an eligible expense for which you have not been or will not be reimbursed.

canada.ca/taxes-medical-expenses

There are a few ways to do your taxes!



Use certified software products to make online filing fast. Some products are free! Go to **canada.ca/netfile**.



You may be able to get help from a volunteer at a free tax clinic. Go to **canada.ca/get-tax-help**.



Get help from a family member, friend or tax preparer.



File on paper. Download a tax package at **canada.ca/taxes-general-package** or call the CRA at **1-855-330-3305**.

Need help?

You can give permission to another person to deal with the CRA for you.

Your representative can be:

- a family member
- a friend
- a lawyer
- an accountant



Form AUT-01, Authorize a Representative for Offline Access

My Account for individuals

Manage your tax and benefit affairs online.

- Update your personal information.
- Track your refund, view or change your return.
- View your mail online, such as your notice of assessment.
- Check your benefit and credit payments and statements.
- View any uncashed cheques and more.

The screenshot shows the 'My Account' overview page for individuals. The header includes the Government of Canada logo and the text 'Canada Revenue Agency My Account'. A navigation sidebar on the left lists options like Overview, Profile, Tax returns, Accounts and payments, Benefits and credits, Savings and pension plans, Progress tracker, and More services. The main content area is titled 'Overview' and shows the date 'As of November 28, 2023'. A prominent blue box highlights the 'Apply for the Canada Dental Benefit (CDB)' with details about eligibility and benefit periods, and a 'Start' button. Below this, there are sections for 'Tax returns' (showing the 2022 return was assessed on April 12, 2023), 'Accounts and payments' (showing an income tax balance of \$0.00 and a link to the statement of account), 'Progress tracker' (viewing the status of submitted files), 'Tax information slips (T4 and more)' (viewing original and amended slips), and 'Uncashed cheques' (viewing uncashed cheques from the CRA).

canada.ca/my-cra-account

Thank you!

The CRA General enquiries: 1-800-959-8281



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canada.ca/cra-outreach-events

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