



The Canada caregiver credit

What is the Canada caregiver credit?

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.

Who can you claim this credit for?

You may be able to claim the CCC if you support your spouse or common-law partner with a physical or mental impairment.

You may also be able to claim the CCC for one or more of the following individuals if they depend on you for support because of a **physical or mental impairment**:

- 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 resident in Canada at any time in the year)

An individual is considered to depend on you for support if they rely on you to regularly and consistently provide them with some or all of the basic necessities of life, such as food, shelter and clothing.

What amount can you claim?

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.

For your **spouse or common-law partner**, you may be entitled to claim an amount of \$2,295 in the calculation of [line 30300](#). You could also claim an amount up to a maximum of \$7,348 on [line 30425](#).

For an **eligible dependant 18 years of age or older** (who is a person for whom you are eligible to make a claim on line 30400), you may be entitled to claim an amount of \$2,295 in the calculation of [line 30400](#). You could also claim an amount up to a maximum of \$7,348 on [line 30425](#). See the [note](#) below.

For an **eligible dependant under 18 years of age at the end of the year** (who is a person for whom you are eligible to make a claim on line 30400), you may be entitled to claim an amount of \$2,295 in the calculation of [line 30400](#) or on [line 30500](#) for your child. See the [note](#) below.

For each of your or your spouse's or common-law partner's **children under 18 years of age at the end of the year**, you may be entitled to claim an amount of \$2,295 on [line 30500](#). See the [note](#) below.

For each **dependant 18 years of age or older** who is not your spouse or common-law partner or an eligible dependant for whom an amount is claimed on line 30300 or on [line 30400](#), you may be entitled to claim an amount up to a maximum of \$7,348 on [line 30450](#).

Note

If you are required to pay child support or have shared custody of the child, additional rules may apply. See lines [30400](#) and [30500](#) for more information.

What documents do you need to support your claim?

When you file your income tax return, do not send any [documents](#). Keep them in case we ask to see them.

The CRA may ask for a signed statement from a medical practitioner showing when the impairment began and what the duration of the impairment is expected to be.

For children under 18 years of age, the statement should also show that the child, because of the impairment in physical or mental functions, is, and will likely continue to be, dependent on others for an indefinite duration. Dependent on others means they need much more assistance for their personal needs and care compared to children of the same age.

You do not need a signed statement from a medical practitioner if the CRA already has an approved [Form T2201, Disability Tax Credit Certificate](#), for a specified period.

Completing your tax return

For lines [30300](#), [30425](#), [30400](#) and [30450](#), complete the appropriate part of [Schedule 5, Amounts for Spouse or Common-Law Partner and Dependants](#).

For [line 30500](#), complete the appropriate lines on your return.

Forms and publications

- [General income tax and benefit package – Guide, return and schedules](#)
- [Guide RC4064, Disability-Related Information](#)
- [Form T2201, Disability Tax Credit Certificate](#)

Related links

- [Line 30300 – Spouse or common-law partner amount](#)
- [Line 30425 – Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older](#)
- [Line 30400 – Amount for an eligible dependant](#)
- [Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older](#)
- [Line 30500 – Canada caregiver amount for infirm children under 18 years of age](#)

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/canada-caregiver-amount.html>

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