

DISABILITY TAX CREDIT

What is the Disability Tax Credit (DTC)?

The DTC is a tax refund, to help offset extra costs of individuals living with severe and prolonged physical and mental impairments.

Eligibility Criteria for the DTC

- Must be a Canadian resident with a severe and prolonged impairment expected to last at least 12 consecutive months or longer.
- The impairment must cause a restriction in performing one basic activity of daily living (e.g., walking, feeding, dressing) or significant limitations in two or more activities.

Eligible impairment categories include:

- Walking
- Hearing
- Mental functions necessary for everyday life (attention, memory, problem-solving, judgment, etc.)
- Speaking
- Feeding
- Dressing
- Eliminating (bowel or bladder functions)
- Vision
- Life-sustaining therapy (e.g., diabetes management with insulin)

Eligibility is based on the severity and impact of the impairment rather than a specific diagnosis. Changes in 2025 expanded eligibility for mental illnesses and psychological impairments and adjusted criteria for life-sustaining therapy.

DTC Amount (Refundable Tax Credit Amounts):

- **\$9,870** for adults
- **\$15,630** for children that includes a supplement for children portion of **\$5,758**
- The DTC is also a prerequisite to get other benefits including Canada Disability Benefit (CDB), up to **\$200/month** for eligible adults

**TO LEARN MORE CALL 905-678-6368 and ask for
Bonny Koabel**