

# **Ontario Trillium Benefit**

Learn more about the tax-free payment that helps low-to moderate-income Ontario residents pay for energy costs, sales and property tax.

# About the benefit

The Ontario Trillium Benefit combines the following three credits to help pay for energy costs as well as sales and property tax:

- Northern Ontario Energy Credit
- Ontario Energy and Property Tax Credit
- Ontario Sales Tax Credit

You need to be eligible for at least one of the three credits to receive the benefit.

# Northern Ontario Energy Credit

This credit is a tax-free payment to help with the higher home energy costs faced by Northern Ontarians living in:

- Algoma
- Manitoulin
- Rainy River
- Timiskaming

- CochraneKenora
- Nipissing
- Parry Sound
- SudburyThunder Bay

Eligibility

To qualify, your main residence must be in Northern Ontario and you must be at least one of the following:

- 18 years of age or older
- have or previously had a spouse or common-law partner
- a parent who lives or previously lived with your child

and, in the previous year, you:

- rented or paid property tax for your main residence
- lived on a reserve and paid for your home energy costs
- lived in a public long-term care home (e.g., a seniors' home) and you paid for a portion of your accommodation

Your eligibility also depends on where you live on the 1<sup>ST</sup> of each month. For example, if you live in Sudbury on November 1, and move to London (Southern Ontario) at the end of November, you would be eligible for the November NOEC payment, but you wouldn't be eligible for any subsequent payment.

### Credit amount for the 2021 benefit year (July 2021 – June 2022)

If you're single, you could receive a maximum of \$158.

Families could receive a maximum of \$243.

Northern Ontarians may also get more money through the Ontario Energy and Property Tax Credit.

Use the tax credit calculator to see how much money you could get.

View credit amounts for previous benefit years.

## **Ontario Energy and Property Tax Credit**

This credit is a tax-free payment to help you with your property taxes and sales tax on energy costs.

### Eligibility

To qualify, you must be an Ontario resident and at least one of the following:

- 18 years of age or older
- currently or previously married or in a common-law relationship
- a parent who lives or previously lived with your child

and, in the previous year, you:

- rented or paid property tax for your main residence
- lived on a reserve and paid for your home energy costs
- lived in a public long-term care home (e.g., a seniors' home) and paid an amount for your accommodation

Your eligibility also depends on where you live on the 1<sup>ST</sup> of each month. For example, if you move out of Ontario on November 10, you would be eligible for the November OEPTC payment, but you wouldn't be eligible for any subsequent payment.

#### Credit amount for the 2021 benefit year (July 2021 – June 2022)

You could get a maximum of:

- \$1,095 if you are between 18 and 64 years old
- \$1,247 if you are over 65 years old
- \$243 if you live on a reserve or in a public long-term care home
- \$25 for the time you lived in a designated college, university or private school residence in 2020

Use the <u>tax credit calculator</u> to see how much money you could get.

View credit amounts for previous benefit years.

### **Ontario Sales Tax Credit**

This credit is a tax-free payment to help Ontarians with the sales tax they pay.

#### Eligibility

To qualify, you must be an Ontario resident and at least one of the following:

- 19 years of age or older
- currently or previously married or in a common-law relationship
- a parent who lives or previously lived with your child

#### Credit amount for the 2021 benefit year (July 2021 – June 2022)

You can receive up to \$316.

You may receive an additional credit of up to \$316 for:

- your spouse or common-law partner, and
- each dependent child who is under 19 years of age on the 1<sup>st</sup> of the payment month

This credit does not affect your GST/HST credit payments.

Learn more about the GST/HST credit.

Use the <u>tax credit calculator</u> to see how much money you could get.

View credit amounts for previous benefit years.

### How to get the Ontario Trillium Benefit

Each year, you must apply for the Ontario Trillium Benefit by filing your <u>personal income tax return</u> and completing and enclosing the <u>ON-BEN Application Form</u> included in your tax return package. You must file your tax return even if you don't have any income to report.

Based on the information in your tax return, the Canada Revenue Agency will determine if you're eligible and tell you if you are entitled to receive the credit.

If you're unable to prepare your tax return yourself, the <u>Community Volunteer Income Tax Program</u> may be able to help you.

The last day to file your tax return is April 30 of each year.

Learn more about how to file your tax return.

#### If you're married or have a common-law partner

While the Ontario Sales Tax Credit component of the Ontario Trillium Benefit is paid to the person whose return is assessed first, the Ontario Energy and Property Tax/Northern Ontario Energy Credit is paid to the person who has applied for the credit(s) by completing <u>Form ON-BEN</u>. The payment will be the same no matter who applies.

#### If you're turning 18 during the benefit year

If you turn 18 before June 2022, you should apply and file your tax return to be considered for the Ontario Trillium Benefit.

For example, if you turn 18 in November 2021, you should file your 2020 tax return by April 30, 2021. If you qualify, you will receive the next scheduled payment after you turn 18.

### Calculating the benefit

To calculate how much you could get overall from the Ontario Trillium Benefit, use the <u>tax credit</u> <u>calculator</u>.

The amount that you receive will depend on your:

- age
- income

- family size
- amount paid in rent or property tax

• residence

### How the benefit is paid

If you receive your income tax refund by direct deposit, you will receive your Ontario Trillium Benefit payment(s) by direct deposit.

If you do not receive your tax refund by direct deposit, you will receive your Ontario Trillium Benefit payments by mail on the 10<sup>th</sup> of each month, starting in July (e.g., if you file your income tax by April 30, you can start receiving your benefit payments in July).

### Payments

For the 2021 benefit year, if you qualify for:

- more than \$360, you will have a choice between:
  - o monthly payments starting July 2021
  - a single payment in June 2022. You get the same total amount regardless of which option you choose
- \$360 or less, you will receive a single payment in July 2021
- more than \$2 but less than \$10, it will be increased to \$10
- \$2 or less, you will not receive a payment

View the Canada Revenue Agency benefit payment dates

#### File on time

Filing your tax return by April 30 means you'll receive your Ontario Trillium Benefit payments on time.

If you file late, you will still receive the benefit, but your payment(s) may be delayed.

#### **Requesting direct deposit**

or

Direct deposit is a convenient, safe and time-saving way to receive payments.

You can request direct deposit online using the <u>CRA My Account service</u> or by completing the <u>Canada</u> <u>direct deposit enrolment form</u>.

If you need help setting up direct deposit, call the CRA at 1-800-959-8281.

## Objections

You should contact the Canada Revenue Agency if you:

- qualify but don't receive your payment by July 24 or the 24<sup>th</sup> of any following month
- did not receive the Ontario tax credits to which you believe you are entitled
- received less than expected
- have been asked to repay a credit under an assessment or reassessment made by the federal government

You can make a formal objection to the Canada Revenue Agency by following the process set out in their <u>Notice of Assessment or Reassessment</u>.

### Other tax credits and benefits

Apart from the Ontario Trillium Benefit, you and your family could qualify for other Ontario tax credits and benefits. Use the <u>tax credit calculator</u> to learn more.

You can also visit the <u>Canada Revenue Agency</u> site for more information on federal credits and benefits, or call 1-877-627-6645.

Updated: January 11, 2021 Published: March 8, 2018