



# Seniors' Home Safety Tax Credit

Find out if you're eligible for a tax credit to help you make your home safer and more accessible.

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## Overview

The Seniors' Home Safety Tax Credit will help you make your home safer and more accessible, helping you stay in your home longer.

This tax credit will provide an estimated \$30 million in support to about 27,000 people, including:

- seniors who are 65 by the end of 2021
- people who live with senior relatives

You can claim the tax credit when you file your taxes for the 2021 taxation year.

## Eligibility

### Who is eligible

You are eligible if you are a senior or if you are someone who has senior relatives living with you.

### Example 1

Olga and Olaf are a senior couple. In 2021, they complete and together pay for a \$10,000 renovation to make the ground floor of their home safer.

To divide the benefit between them, Olga will claim \$7,500 on her 2021 personal income tax return and receive a Seniors' Home Safety Tax Credit of \$1,875. Olaf will claim the remaining \$2,500 of the renovation cost and receive a credit of \$625.

### Example 2

Hayley, in her late thirties, has asked her senior mother to move in with her. In 2021, Hayley spends \$1,000 to add accessibility features to her home.

She will claim that amount on her 2021 personal income tax return and receive a Seniors' Home Safety Tax Credit of \$250.

### **Which expenses are eligible**

Expenses are eligible if they are for home renovations that improve safety and accessibility or help a senior be more functional or mobile at home, for example:

- grab bars and related reinforcements around the toilet, bathtub and shower
- wheelchair ramps
- stair lifts
- elevators
- renovations to permit first floor occupancy or a secondary suite for a senior

Expenses must be paid or payable in 2021.

### **What you'll get**

The Seniors' Home Safety Tax Credit is worth 25% of up to \$10,000 in eligible expenses for a senior's principal residence in Ontario. The maximum credit is \$2,500.

### **How to claim it**

The Seniors' Home Safety Tax Credit is a refundable personal income tax credit. This means that if you're eligible, you can get a tax credit regardless of your income or whether you owe income taxes for 2021.

You can claim the credit on your 2021 Income Tax and Benefit Return.

To claim the tax credit, seniors or their family members should get receipts from suppliers and contractors, helping to ensure that vendors report these amounts for tax purposes.

### **Contact**

If you have questions about the tax credit, please contact the Canada Revenue Agency:

- by phone, at [1-800-959-8281](tel:1-800-959-8281)
- at a [tax services office or tax centre](#)