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# Income Tax Folio S1-F1-C3, Disability Supports Deduction

## Series 1: Individuals

### Folio 1: Health & Medical

#### Chapter 3: Disability Supports Deduction

## ● Important notice

Federal Budget 2024 proposed to expand the list of expenses recognized under the disability supports deduction subject to specified conditions. For more information, refer to [Budget 2024 – Disability Supports Deduction](#).

This Chapter will be updated when the amendments are in force.

## Summary

The disability supports deduction (commonly referred to as the attendant care deduction for tax years prior to 2004), provides tax relief for individual taxpayers who have paid for certain medical expenses to enable them to perform the duties of an office or employment, to carry on a business, or to attend a designated educational institution or a secondary school at which the taxpayer is enrolled in an education program or to carry on research in respect of which they have received a grant. No person may claim a disability supports deduction in respect of amounts paid for another person. This Chapter discusses the requirements for claiming a disability supports deduction, the type of expenditures that are eligible disability supports expenses, and the calculation of the maximum deduction amount. Persons seeking a less technical discussion of the disability supports deduction are referred to [Guide RC4064, Disability - Related Information](#).

The Canada Revenue Agency (CRA) issues income tax folios to provide a summary of technical interpretations and positions regarding certain provisions contained in income tax law. Due to their technical nature, folios are used primarily by tax specialists and other individuals who have an interest in tax matters. While each paragraph in a chapter of a folio may relate to provisions of the law in force at the time it was written (see the [Application](#) section), the information provided is not a substitute for the law. The reader should, therefore, consider the Chapter's information in light of the relevant provisions of the law in force for the particular tax year being considered.

The CRA may have published additional guidance and detailed filing instructions on matters discussed in this Chapter. See the CRA [Forms and publications](#) web page for this information and other topics that may be of interest.

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## Discussion and Interpretation

### Taxpayers who can claim the disability supports deduction

**3.1** Under section 64, a taxpayer who has a mental or physical impairment can deduct an amount, referred to as the disability supports deduction, in computing income for the tax year. The deduction is based on the amount of eligible disability supports deduction expenses paid in the year and is a deduction from income rather than a tax credit. Eligibility for the disability tax credit in accordance with the rules discussed in [Income Tax Folio S1-F1-C2, Disability Tax Credit](#) is only required where the taxpayer wishes to claim certain eligible disability supports expenses. Unlike the disability tax credit and the medical expense tax credit where certain people other than the taxpayer in respect of whom the expense was incurred may be able to claim the tax credit, the disability supports deduction may only be claimed by the taxpayer with a mental or physical impairment for whom the expense was incurred.

**3.2** The disability supports deduction cannot be claimed on a return filed in respect of a deceased taxpayer under subsections 70(2), 104(23) or 150(4), or on a return for a bankrupt taxpayer filed under paragraph 128(2)(e).

### Eligible disability supports expenses

**3.3** There are a number of criteria that must be satisfied for an expense to be eligible for the disability supports deduction. There are requirements regarding the purpose and nature of the expenditure, the provision of receipts and, whether the amount has been claimed for purposes of the medical expense tax credit. Furthermore, to be an eligible disability supports expense for any particular tax year, the amount must be paid in the year by the taxpayer.

### Purpose of the expenditure

**3.4** To be eligible for the disability supports deduction, the expenses must have been incurred to enable the taxpayer to:

- perform the duties of an office or employment;
- carry on a business either alone or as a partner actively engaged in the business;
- attend a designated educational institution (as defined for purposes of the education tax credit in subsection 118.6(1) - see [Income Tax Folio S1-F2-C1, Education and Textbook Tax Credits](#)) or a secondary school at which the

- taxpayer is enrolled in an educational program; or
- carry on research or any similar work in respect of which the taxpayer received a grant.

### Nature of the expenditure

**3.5** Section 64 provides a list of the specific types of expenditures that will qualify for the disability supports deduction. In many cases, a medical practitioner must prescribe the particular device, equipment or service, or must certify that the individual requires the device, equipment or service because of their impairment. Subsection 118.4(2) describes the requirements for a person to be considered a **medical practitioner** for purposes of sections 63, 64, 118.2, 118.3 and 118.6. A discussion of subsection 118.4(2) is found in ¶1.20 to 1.23 of [Income Tax Folio S1-F1-C1, Medical Expense Tax Credit](#).

**3.6** The expenditures that are eligible for the disability supports deduction and the conditions under which the expenses are eligible are described below:

- a. Where the taxpayer has a speech or hearing impairment, the cost of **sign-language interpretation services or real time captioning services** is an eligible expense provided that the amount was paid to a person engaged in the business of providing such services.
- b. Where the taxpayer is deaf or mute, the cost of a **teletypewriter or similar device** (including a telephone ringing indicator), to enable the taxpayer to make and receive telephone calls, is an eligible expense provided that the device is prescribed by a medical practitioner.
- c. Where the taxpayer is blind, the cost of a device or equipment, including **synthetic speech systems, Braille printers, and large-print on-screen devices**, designed to be used by blind individuals in the operation of a computer, is an eligible expense provided that the device or equipment is prescribed by a medical practitioner.
- d. Where the taxpayer is blind, the cost of an **optical scanner or similar device**, designed to be used by blind individuals to enable them to read print, is an eligible expense provided that the device is prescribed by a medical practitioner.
- e. Where the taxpayer is mute, the cost of an **electronic speech synthesizer**, designed to be used by mute individuals to enable them to communicate by use of a portable keyboard, is an eligible expense provided that the synthesizer is prescribed by a medical practitioner.
- f. Where the taxpayer has an impairment in physical or mental functions, the amount paid to a person engaged in the business of providing **note-taking services**, for the cost of such services, is an eligible expense. A medical practitioner must have certified in writing, that the taxpayer is a person who, because of that impairment, requires such services.
- g. Where the taxpayer has an impairment in physical functions, the cost of **voice recognition software** is an eligible expense provided that a medical practitioner has certified in writing, that the taxpayer is a person who, because of that impairment, requires that software.
- h. Where the taxpayer has a learning disability or an impairment in mental functions, the cost of **tutoring services** that are rendered to, and supplementary to the primary education of, the taxpayer may be eligible expenses. For the fees to be eligible, the tutor must be a person ordinarily engaged in the business of providing such services to individuals who are not related to the tutor and, the taxpayer must be certified in writing by a medical practitioner to be a person who, because of the disability or impairment in mental functions, requires those services.
- i. Where the taxpayer has a perceptual disability, the cost of **talking textbooks** used by the taxpayer in connection with the taxpayer's enrolment at a secondary school in Canada or at a designated educational institution is an

eligible expense, provided that a medical practitioner has certified in writing, that the taxpayer is a person who, because of that disability, requires those textbooks.

- j. Where the taxpayer has an impairment in physical or mental functions, the cost of **attendant care** services provided in Canada may be an eligible expense (see ¶1.32 of [Income Tax Folio S1-F1-C1](#) for a discussion of the meaning of attendant care). For the fees to be eligible, the taxpayer must be a person who qualifies for the disability tax credit (see [Income Tax Folio S1-F1-C2](#)), or a medical practitioner must have certified in writing, that the person is one who, because of that impairment is, and is likely to be indefinitely, dependent on others for their personal needs and care and who as a result requires a full-time attendant. Section 64 also requires that the amount paid for the attendant care services be paid to a person who is neither the taxpayer's spouse or common-law partner nor under 18 years of age.
- k. Where the taxpayer has a severe and prolonged impairment in physical or mental functions, the cost of **job coaching services** (not including job placement or career counselling services) that was paid to a person engaged in the business of providing such services is an eligible expense provided that a medical practitioner has certified in writing, that the taxpayer is a person who, because of the impairment, requires such services.
- l. Where the taxpayer is blind or has a severe learning disability, the cost of **reading services** that was paid to a person engaged in the business of providing such services is an eligible expense provided that a medical practitioner has certified in writing that the taxpayer is a person who, because of blindness or a severe learning disability, requires those services.
- m. Where the taxpayer is blind and profoundly deaf, the cost of **deaf-blind intervening services** is an eligible expense provided that it was paid to a person engaged in the business of providing such services.
- n. Where the taxpayer has a speech impairment, the cost of a device that is a **Bliss symbol board or a similar device** is an eligible expense provided that the device is prescribed by a medical practitioner to help the taxpayer communicate by selecting the symbols or spelling out words.
- o. Where the taxpayer is blind, the cost of a device that is a **Braille note-taker** and that has been prescribed by a medical practitioner, to allow the taxpayer to take notes (that can, by the device, be read back to them, printed or displayed in Braille) with the help of a keyboard, is an eligible expense.
- p. Where the taxpayer has a severe and prolonged impairment in physical functions that restricts their ability to use their arms or hands, the cost of a device that is a **page turner** prescribed by a medical practitioner to help the taxpayer to turn the pages of a book or other bound document is an eligible expense.
- q. Where the taxpayer is blind or has a severe learning disability, the cost of a **device or software that is designed to enable the taxpayer to read print** is an eligible expense provided that the device or software is prescribed by a medical practitioner for use by the taxpayer.

## Receipts

**3.7** Subparagraph 64(a)(iii) provides that to be eligible for the disability supports deduction, expenditures must be evidenced by receipts. The receipts must be issued by the payee and where the payee is an individual who provided attendant care services to the taxpayer as described in ¶3.6(j) above, the receipt must contain the payee's social insurance number. Taxpayers claiming a deduction under section 64 should complete prescribed [Form T929, The Disability Supports Deduction](#) for each year in which such a deduction is claimed. The receipts and Form T929 do not need to be filed with the taxpayer's return but should be retained by the taxpayer so that they can be provided to the Minister if requested.

## Amounts claimed as medical expenses

**3.8** Where a taxpayer incurs an expense that can be claimed as either a disability supports deduction under section 64 or in calculating a medical expense tax credit under section 118.2, the taxpayer will have to determine whether it is more beneficial for the amount to be claimed as a disability supports deduction or a medical expense tax credit. Subparagraph 64(a)(iv) provides that where an expense that could be eligible for the disability supports deduction is claimed by the taxpayer or any other person in determining a medical expense tax credit, no amount in respect of the expense may be claimed as a deduction under section 64.

## Individuals absent from Canada

**3.9** Section 64.1 provides a special rule for a taxpayer who is absent from Canada for all or part of the year but is nevertheless resident in Canada for tax purposes while absent (either because of residential ties to Canada or because he or she is deemed to be resident in Canada under section 250). For the period of the taxpayer's absence, section 64.1 removes requirements that would otherwise have to be met under section 64 for purposes of the disability supports deduction:

- the requirement that the secondary school be located in Canada (see ¶3.6(i));
- the requirement that the attendant care be provided in Canada (see ¶3.6(j)); and
- the requirement that the attendant payee's social insurance number appear on the receipt (see ¶3.6(j)). This requirement remains if the attendant is resident in Canada for tax purposes.

**3.10** Therefore, if a taxpayer who is resident in Canada for tax purposes has a perceptual disability and incurs the cost of a talking textbook used in connection with the taxpayer's enrolment at a secondary school located outside of Canada or, if the taxpayer is a person with a disability who incurs the cost of attendant care provided outside Canada, the costs incurred will be eligible for the disability supports deduction assuming all the other requirements of section 64 (as discussed in ¶3.1 to 3.8) are met.

## Calculation of the disability supports deduction

**3.11** Section 64 sets out the formula for calculating the disability supports deduction. The formula begins with an A – B calculation whereby the total of the taxpayer's eligible disability supports expenses (**A**) is reduced by any reimbursements or other form of assistance received by any person in respect of those expenses (**B**). The result of the formula A – B is then subject to a **maximum limit**.

**3.12** Reimbursements and other assistance are not included in B and do not reduce the eligible expenses for the deduction under two circumstances:

- if the assistance is prescribed by Regulation (currently, no assistance has been prescribed for this purpose); or
- the reimbursement or assistance has been included in computing any taxpayer's income and is not deductible in calculating taxable income.

## Maximum limit

**3.13** The taxpayer may deduct the total cost of their eligible disability supports expenses, net of reimbursements or other assistance as discussed in ¶3.11 to 3.12, up to a maximum limit. The maximum limit for a tax year is the total of three amounts:

- a. the taxpayer's income from all of the following sources:
  - an office or employment (under sections 5, 6 or 7);
  - scholarships or similar amounts (under paragraph 56(1)(n));
  - research grants (under paragraph 56(1)(o)); and
  - financial assistance (under paragraph 56(1)(r)).
- b. the taxpayer's income for the year from a business carried on, either alone or as a partner actively engaged in the business; and
- c. where the taxpayer was in attendance at a designated educational institution or secondary school during the year, an amount calculated as described at ¶3.18.

### Determining income from office or employment

**3.14** When determining income from employment for purposes of the calculation in ¶3.13(a), subsection 6(16) should be kept in mind. Because of that subsection, benefits or allowances (not in excess of a reasonable amount) provided by an employer that relate to either of the following are not to be included when determining employment income:

- transportation to and from work, including parking near the work location, for an employee who is blind or who qualifies for the disability tax credit because of a mobility impairment (see [Income Tax Folio S1-F1-C2](#)); or
- an attendant to assist the employee in performing the duties assigned if the employee is a person who qualifies for the disability tax credit (see [Income Tax Folio S1-F1-C2](#)).

**3.15** An amount will be accepted as reasonable if it is designed to cover the related costs incurred by an employee.

### Scholarships and research grants

**3.16** Where the taxpayer has received a scholarship that is not required to be included in income because of subsection 56(3), the scholarship amount is also excluded in calculating the maximum limit (for more information on subsection 56(3), refer to [Income Tax Folio S1-F2-C3, Scholarships, Research Grants and other Education Assistance](#)).

**3.17** Where a taxpayer has received a research grant, it is the net amount that must be included in income under paragraph 56(1)(o) that is to be included in calculating the maximum limit.

### Taxpayers attending school

**3.18** The amount calculated for a taxpayer who was in attendance at a designated educational institution or a secondary school at which he or she was enrolled in an educational program during the year, mentioned at ¶3.13(c), is equal to the least of three amounts:

- \$15,000;
- \$375 times the number of weeks in the year during which the taxpayer was in attendance at the institution or school; and
- the amount, if any, by which the taxpayer's income for the year (before any deduction under section 64, exceeds the total income determined under ¶3.13(a) and ¶3.13(b).

## Application

This updated Chapter, which may be referenced as S1-F1-C3, is effective January 20, 2016.

When it was first published on March 28, 2013, this Chapter, together with [Income Tax Folio S1-F1-C1, Medical Expense Tax Credit](#) and [Income Tax Folio S1-F1-C2, Disability Tax Credit](#), replaced and cancelled Interpretation Bulletin IT-519R2, Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction.

The history of updates to this Chapter as well as any technical updates from the cancelled interpretation bulletin can be viewed in the [Chapter History](#) page.

Except as otherwise noted, all statutory references herein are references to the provisions of the Income Tax Act, R.S.C., 1985, c.1 (5th Supp.), as amended and all references to a Regulation are to the Income Tax Regulations, C.R.C., c. 945, as amended.

Links to jurisprudence are provided through CanLII.

Income tax folios are available in electronic format only.

## Reference

Sections 64, and 64.1 (also sections 5, 6, 7, 118.2, and 118.3; and paragraphs 56(1)(n), 56(1)(o), 56(1)(r)); Income Tax Folio S1-F1-C1; Income Tax Folio S1-F1-C2; [Form T2201, Disability Tax Credit Certificate](#); [Guide RC4064, Disability - Related Information](#); [Form T929, Disability Supports Deduction](#).

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