

Complete Form T778, Child Care Expenses Deduction for 2024, and enter the amount claimed on line 21400 of your return **before** completing this form.

To find out if you are eligible for this tax credit, go to [canada.ca/on-tax-info](https://canada.ca/on-tax-info).

Complete and **attach** a copy of this schedule to your paper return.

An **eligible child** can be **any** of the following:

- your or your spouse's or common-law partner's child
- a child whose net income was **\$15,705 or less** and who was dependent upon you or your spouse or common-law partner

The child must have been under 16 years of age at some time in the year; however, the age limit does **not** apply if the child had a physical or mental impairment and was dependent upon you or your spouse or common-law partner at any time during the year.

For each eligible child, there may be one or more supporting persons.

A **supporting person** is a person (other than you) who meets **all** of the following conditions:

- They were a resident of Ontario at the end of 2024
- They lived with you at any time in 2024 and at any time in the first 60 days of 2025, and were **any** of the following:
  - the eligible child's parent
  - your spouse or common-law partner, if you are the parent of the eligible child
  - an individual claiming an amount for the eligible child on line 30425, 30400, 30450, or 30500 of their return

## No supporting person for any eligible children

If none of the eligible children has a supporting person, calculate your adjusted income and enter it on line 4 of column 1.

## One supporting person for all eligible children

If there is only one supporting person and all of the eligible children have the **same** supporting person:

- Calculate your adjusted income and enter it on line 4 of column 1
- Calculate the adjusted income of the supporting person and enter it on line 4 of column 2

## Two or more supporting persons for all eligible children

If there are two or more supporting persons and all of the eligible children have the **same** supporting persons:

- Calculate your adjusted income and enter it on line 4 of column 1
- Calculate the adjusted income of each supporting person on a separate sheet and enter the total of their adjusted incomes on line 4 of column 2 (leave lines 1 to 3 of column 2 blank)

## Different supporting persons for each eligible child

If there is one or more supporting persons and the eligible children do **not** have the same supporting person(s):

- Calculate your adjusted income and enter it on line 4 of column 1
- Calculate the adjusted income of each supporting person. For each eligible child, calculate the total of the adjusted incomes of all supporting persons for that child on a separate sheet. Enter the **highest sum** on line 4 of column 2 (leave lines 1 to 3 of column 2 blank)

**Family adjusted income calculation for the tax credit**

	Column 1 You	Column 2 Supporting person(s)	
Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")			<b>1</b>
Child care expenses deduction from line 21400 of the return	+	63045 +	<b>2</b>
Social benefits repayment from line 23500 of the return	+	+	<b>3</b>
Add lines 1 to 3 (if negative, enter "0"). <b>Adjusted income</b>	=	63047 =	<b>4</b>
Add the amounts from line 4 of columns 1 and 2. <b>Family adjusted income</b>			<b>5</b>
Enter your child care expenses deduction from line 21400 of your return.			<b>6</b>
If your family adjusted income on line 5 is "0", enter 75%. <b>If not</b> , enter the tax credit rate that applies to your family adjusted income from the table below.		x %	<b>7</b>
Line 6 multiplied by the percentage from line 7		=	<b>8</b>
Enter the amount from line 8 on <b>line 63050</b> of your Form ON479.			

Family adjusted income		Tax credit rate	Family adjusted income		Tax credit rate	Family adjusted income		Tax credit rate
more than	but not more than		more than	but not more than		more than	but not more than	
\$0	\$20,000	75%	\$60,000	\$63,600	49%	\$106,800	\$110,400	23%
\$20,000	\$22,500	73%	\$63,600	\$67,200	47%	\$110,400	\$114,000	21%
\$22,500	\$25,000	71%	\$67,200	\$70,800	45%	\$114,000	\$117,600	19%
\$25,000	\$27,500	69%	\$70,800	\$74,400	43%	\$117,600	\$121,200	17%
\$27,500	\$30,000	67%	\$74,400	\$78,000	41%	\$121,200	\$124,800	15%
\$30,000	\$32,500	65%	\$78,000	\$81,600	39%	\$124,800	\$128,400	13%
\$32,500	\$35,000	63%	\$81,600	\$85,200	37%	\$128,400	\$132,000	11%
\$35,000	\$37,500	61%	\$85,200	\$88,800	35%	\$132,000	\$135,600	9%
\$37,500	\$40,000	59%	\$88,800	\$92,400	33%	\$135,600	\$139,200	7%
\$40,000	\$45,000	57%	\$92,400	\$96,000	31%	\$139,200	\$142,800	5%
\$45,000	\$50,000	55%	\$96,000	\$99,600	29%	\$142,800	\$146,400	3%
\$50,000	\$55,000	53%	\$99,600	\$103,200	27%	\$146,400	\$150,000	1%
\$55,000	\$60,000	51%	\$103,200	\$106,800	25%	\$150,000		0%

See the privacy notice on your return.