

Tax Tip
Week of February 22, 2010

Attendant Care for Seniors

Seniors that require some level of assistance in their own home or live in a retirement home may qualify for a tax claim for attendant care. Amounts paid for attendant care qualify as medical expenses. The care can take place in any of the following residences:

- self-contained domestic establishments;
- retirement homes
- nursing homes (full-time care)

Attendant care expenses that qualify as medical expenses salaries and wages paid to all employees performing the following duties:

- food preparation
- housekeeping services for a resident's personal living space
- laundry services for a resident's personal items
- health care (registered nurse, practical nurse, certified health care aide, personal support worker)
- activities such a social programmer
- salon services (hairdresser, barber, manicurist, pedicurist), if included in the monthly fee
- a driver who provides transportation
- security

The following expenses do not qualify as attendant care expenses

- rent
- food
- cleaning supplies
- other operating costs (such as the maintenance of common areas and outside grounds)
- salaries and wages paid to administrators, receptionists, groundskeepers and maintenance staff

To claim full-time attendant care expenses paid to a nursing home, taxpayers have to provide CRA with a detailed statement showing the amount paid for staff salaries that apply to attendant care services and one of the following:

- Form T2201, Disability Tax Credit Certificate for the person with the impairment, unless the form was previously filed; or
- a letter from a medical practitioner certifying that the person is likely to continue to be dependent on others for his or her personal needs and care for the long-term and needs a full-time attendant because of an impairment in physical or mental functions.