



2026 Northern Ontario Energy Credit (NOEC) - Calculation sheet for married or common-law individuals who have or do not have children

Use this calculation if you had a spouse or a common-law partner on December 31, 2025. This calculation applies whether you have children or not.

To be eligible for the NOEC, you, or someone on your behalf, paid at least one of the following amounts for your principal residence in Northern Ontario for 2025:

- rent;
- property tax;
- accommodation costs for a public long term care home; and/or
- home energy costs on a reserve.

If your adjusted family net income is:

- \$65,356.00 or less, your annual entitlement is \$290.00;
- between \$65,356.00 and \$94,355.00, complete the calculation below to determine how much you will get; or
- \$94,356.00 or more, you are not entitled to a NOEC payment.

Enter \$290.00		1 \$	290.00
Enter your adjusted family net income for 2025	2 \$		_____
Subtract amount	3 \$	- 65,356.00	_____
Line 2 minus line 3 (if negative, enter "0")	4 \$		_____
Multiply line 4 by 1%		5 \$	_____
Annual Northern Ontario Energy Credit			
Line 1 minus line 5 (if negative, enter "0")		6 \$	=====
Monthly NOEC (line 6 divided by 12)		7 \$	_____

If your annual NOEC amount plus, if applicable, your annual Ontario sales tax credit and Ontario energy and property tax credit is:

- \$2.00 or less, no payment will be issued.
- from \$2.01 to \$10.00, you will receive one payment of \$10.00.
- \$360.00 or less, you will receive it in one payment instead of monthly.

The first monthly 2026 Ontario trillium benefit payment, which includes any NOEC entitlement, will be issued on July 10, 2026.

However, if you made a choice on your 2025 return to [wait to receive](#) your 2026 OTB entitlement, it will be issued on June 10, 2027.