



2026 Northern Ontario Energy Credit (NOEC) - Calculation sheet for single individuals who share the care of all their children

Use this calculation if you were single on December 31, 2025, and you share the care of **all** your children who are under the age of 18 on the first day of the payment month.

You may have to use a different calculation sheet for a particular month if the care of any of your children changes.

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 net income is:

- \$50,833.00 or less, your annual entitlement is \$239.50;
- between \$50,833.00 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 \$189.00		1 \$	189.00	<hr/>
Enter your adjusted family net income for 2025	2 \$			<hr/>
Subtract amount	3 \$	- 50,833.00		<hr/> <hr/>
Line 2 minus line 3 (if negative, enter "0")	4 \$			<hr/>
Multiply line 4 by 1%		5 \$		<hr/>
Line 1 minus line 5 (if negative, enter "0")		6 \$		<hr/>
Line 6 divided by 2		7 \$		<hr/>
Enter \$290.00		8 \$	290.00	<hr/>
Enter your adjusted family net income for 2025	9 \$			<hr/>
Subtract amount	10 \$	- 65,356.00		<hr/> <hr/>
Line 9 minus line 10 (if negative, enter "0")	11 \$			<hr/>

Multiply line 11 by 1%	12 \$ _____
Line 8 minus line 12 (if negative, enter "0")	13 \$ _____
Line 13 divided by 2	14 \$ _____
Annual Northern Ontario Energy Credit (add lines 7 and 14)	15 \$ _____
Monthly NOEC (line 15 divided by 12)	16 \$ _____

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.
- \$500.00 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.