



## 2025 Ontario energy and property tax credit (OEPTC) - 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 and both of you were **under the age of 64** on December 31, 2024. This calculation sheet applies whether you have children or not.

### Note

If one of you was **64 years of age or older** on December 31, 2024, then you should use the calculation sheet called Calculation sheet for married or common-law seniors who have or do not have children.

### Occupancy cost

Rent paid in Ontario for 2024	$\times 20\% =$	1 \$	<hr/>
Property tax paid in Ontario for 2024		2 \$	<hr/>
If you lived in a student residence, enter \$25.00		3 \$	<hr/>
<b>Add lines 1, 2 and 3</b>		<b>4 \$</b>	<hr/>

### Energy component

Amount paid for a public or non-profit long-term care home in Ontario for 2024	$\times 20\% =$	5 \$	<hr/>
Amount paid for home energy costs on a reserve in Ontario for 2024		6 \$	<hr/>
Amount from line 4 above		7 \$	<hr/>
Add lines 5, 6 and 7		8 \$	<hr/>
Enter amount from line 3 above		9 \$	<hr/>
Line 8 minus line 9		10 \$	<hr/>
<b>Enter the amount from line 10 or \$285.00, whichever is less</b>		<b>11 \$</b>	<hr/>

### Property tax component

Enter amount from line 4 above	$\times 10\% =$	12 \$	<hr/>
Enter the amount from line 12 or \$927.00, whichever is less		13 \$	<hr/>

Add amount	14 \$	+ 71.00
		<hr/> <hr/>
Add lines 13 and 14	15 \$	
		<hr/>
<b>Enter amount from line 4 above or line 15, whichever is less</b>	<b>16 \$</b>	
		<hr/>

## **Energy and property tax credit**

Add lines 11 and 16	17 \$	_____
Enter your adjusted family net income for 2024	18 \$	_____
Subtract amount	19 \$	<u>– 35,632.00</u>
Line 18 minus line 19 (if negative, enter "0")	20 \$	_____
Multiply line 20 by 2%	21 \$	_____
<b>Annual Ontario energy and property tax credit</b>		
Line 17 minus line 21 (if negative, enter "0")	22 \$	_____
Monthly OEPTC (line 22 divided by 12)	23 \$	_____

If your annual OEPTC amount plus, if applicable, your annual Ontario sales tax credit and Northern Ontario energy 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 2025 Ontario trillium benefit payment, which includes any OEPTC entitlement, will be issued on July 10, 2025.

However, if you made a choice on your 2024 return to [wait to receive](#) your 2025 OTB entitlement, it will be issued on June 10, 2026.