

Disability Tax Credit at a glance

The Government of Canada recognizes that living with a disability can have significant effects on the daily lives of individuals and their families. The Canada Revenue Agency (CRA) is committed to administering tax credits and benefits for persons with disabilities in a fair, transparent, and accessible way.

Building on this commitment, the CRA is publicly releasing detailed statistics on the Disability Tax Credit (DTC) featuring data on the number of people claiming the DTC, amounts claimed, and applications accepted and rejected in the last six fiscal years. It's important to note that eligibility is not based on a diagnosis, but rather on the effects of the impairment on the ability to perform the basic activities of daily living (as described in the Income Tax Act).

Disability Tax Credit (DTC) statistics from 2011 to 2017 (by fiscal year)

The tables below show the number of people claiming the DTC, the value of DTC claims, and the number of new processed applications accepted and rejected, for each fiscal year from 2011-2012 to 2016-2017. This information is broken down by the type of Basic Activities of Daily Living (BADL) affected to illustrate DTC usage and applications for each type of impairment.

The number of people claiming the DTC, both cumulatively and in every individual category, reached an all-time high in the 2016-2017 fiscal year. Some 770,000 individuals claimed the DTC, representing more than \$1.3 billion dollars in tax relief.

Disability Tax Credit at a Glance															
Fiscal year end March 31	2016-2017					2015-2016					2014-2015				
Basic Activities of Daily Living	Total Number of approved people claiming disability tax credit	Value of DTC Claims	New Applications Processed and Accepted	New Applications Processed and Rejected	Total Number of approved people claiming disability tax credit	Value of DTC Claims	New Applications Processed and Accepted	New Applications Processed and Rejected	Total Number of approved people claiming disability tax credit	Value of DTC Claims	New Applications Processed and Accepted	New Applications Processed and Rejected	New Applications Processed and Rejected		
Vision	10,396	\$ 17,809,278	4,821	841	9,683	\$ 16,233,269	5,003	678	10,064	\$ 16,684,897	5,543	679			
Walking	200,449	\$ 343,392,872	92,957	7,102	185,776	\$ 311,446,437	95,986	5,076	172,604	\$ 286,165,707	95,069	6,287			
Speaking	56,137	\$ 96,168,623	26,033	2,447	48,591	\$ 81,461,612	25,106	1,417	45,966	\$ 76,209,315	25,318	1,191			
Mental Functions	205,339	\$ 351,771,101	95,225	21,795	195,178	\$ 327,209,223	100,844	14,199	182,382	\$ 302,378,021	100,455	13,389			
Hearing	18,029	\$ 30,886,408	8,361	1,743	16,887	\$ 28,310,068	8,725	1,182	17,693	\$ 29,333,272	9,745	1,172			
Feeding	44,977	\$ 77,051,632	20,858	1,344	41,252	\$ 69,157,683	21,314	797	40,823	\$ 67,681,746	22,485	884			
Dressing	95,393	\$ 163,419,795	44,238	2,547	91,324	\$ 153,101,495	47,185	1,705	87,183	\$ 144,544,249	48,020	1,853			
Eliminating	51,080	\$ 87,505,948	23,688	2,172	46,389	\$ 77,769,135	23,968	1,257	43,553	\$ 72,208,913	23,989	1,328			
Life-sustaining therapy	33,184	\$ 56,848,574	15,389	2,389	26,750	\$ 44,845,094	13,821	1,707	24,554	\$ 40,708,380	13,524	1,670			
Cumulative	50,088	\$ 85,806,659	23,228	2,777	45,138	\$ 75,673,054	23,322	2,217	39,657	\$ 65,749,272	21,843	2,009			
TOTALS	765,072	\$ 1,310,660,890	354,798	45,157	706,968	\$ 1,185,207,070	365,274	30,235	664,479	\$ 1,101,663,773	365,991	30,462			

Fiscal year end March 31	2013-2014					2012-2013					2011-2012				
Basic Activities of Daily Living	Total Number of approved people claiming disability tax credit	Value of DTC Claims	New Applications Processed and Accepted	New Applications Processed and Rejected	Total Number of approved people claiming disability tax credit	Value of DTC Claims	New Applications Processed and Accepted	New Applications Processed and Rejected	Total Number of approved people claiming disability tax credit	Value of DTC Claims	New Applications Processed and Accepted	New Applications Processed and Rejected	New Applications Processed and Rejected		
Vision	13,033	\$ 21,107,614	7,552	720	10,695	\$ 16,945,958	5,577	570	10,691	\$ 16,666,960	6,483	558			
Walking	164,672	\$ 266,701,636	95,422	6,776	162,185	\$ 256,975,707	84,572	7,268	157,832	\$ 246,055,538	95,709	6,110			
Speaking	44,159	\$ 71,520,490	25,589	1,113	44,577	\$ 70,630,945	23,245	1,280	39,377	\$ 61,387,269	23,878	970			
Mental Functions	177,406	\$ 287,325,720	102,801	13,389	173,325	\$ 274,626,607	90,381	14,385	150,111	\$ 234,018,718	91,027	12,768			
Hearing	17,654	\$ 28,592,544	10,230	1,053	17,302	\$ 27,413,740	9,022	1,113	17,058	\$ 26,593,095	10,344	843			
Feeding	44,779	\$ 72,523,884	25,948	707	39,917	\$ 63,247,285	20,815	702	42,055	\$ 65,562,364	25,502	665			
Dressing	84,600	\$ 137,017,819	49,023	1,924	81,804	\$ 129,615,153	42,657	2,021	83,585	\$ 130,307,192	50,686	1,643			
Eliminating	43,669	\$ 70,726,718	25,305	1,495	37,150	\$ 58,862,666	19,372	1,421	39,649	\$ 61,811,463	24,043	1,177			
Life-sustaining therapy	20,997	\$ 34,006,401	12,167	1,539	23,108	\$ 36,614,450	12,050	1,641	21,235	\$ 33,105,112	12,877	1,398			
Cumulative	32,972	\$ 53,400,698	19,106	1,684	31,982	\$ 50,673,791	16,677	1,622	25,315	\$ 39,465,448	15,351	1,197			
TOTALS	643,940	\$ 1,042,923,523	373,143	30,400	622,044	\$ 985,606,303	324,368	32,023	586,909	\$ 914,973,158	355,900	27,329			

Total number of people claiming the DTC: The number of distinct individuals who had approved claims for the DTC during a fiscal year. There can be multiple claimants for one person with the disability and there can be multiple tax years (re-assessments of prior years) of the utilized DTC. The number of people claiming for each Basic Activity are derived based on the share of new applications processed of each Basic Activity multiplied by total number of people claiming the DTC.

Value of DTC Claims: The total amounts of federal tax savings as a result of the DTC claim, by category. It does not include the additional savings in provincial/territorial tax. The