

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 publically 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
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
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 value of DTC claims for each Basic Activity is derived based on the share of total number of people claiming the DTC by Basic Activity category multiplied by the total value of DTC claims.

New Applications Processed and Accepted: This is the number of claims that were processed to completion, and accepted, by category. Many individuals make claims in multiple categories depending on the effects of the impairments, so that the totals of all categories significantly exceeds the number of applications accepted within a fiscal year.

New Applications Processed and Rejected: This is the number of claims that were processed to completion, and rejected, by category. Many individuals make claims in multiple categories depending on the effects of the impairments, so that the totals of all categories significantly exceeds the number of applications rejected within a fiscal year.

The number of incomplete claims where a decision has not been made within a fiscal year are not included, as the decision is pending and is usually completed in the next fiscal year. Thus any estimate is only point in time. For example if a relatively high number of claims are submitted close to the end of the fiscal year, most would not be processed to completion until the end of the fiscal year.

Note also that new annual applications processed will fluctuate with processing patterns year over year.

Totals: Accepted and Rejected are the totals within any one fiscal year. Individuals can make multiple applications, covering multiple tax years, so that the totals are not directly indicative of tax relief provided.

The totals in column **New Applications Processed and Accepted** and the column **New Applications Processed and Rejected** are higher than the number of unique applications because many individuals apply in multiple categories of Basic Activities of Daily Living on a single application.