



2026 Northern Ontario Energy Credit (NOEC) - Calculation sheet for single individuals who have the sole care of at least one child

Use this calculation if you were single on December 31, 2025, and you have the sole care of at least one child who is 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 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.
- \$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.