



2026 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, 2025. 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, 2025, 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 2025 _____	× 20% =	1 \$ _____
Property tax paid in Ontario for 2025 _____		2 \$ _____
If you lived in a student residence, enter \$25.00 _____		3 \$ _____
Add lines 1, 2 and 3		4 \$ _____

Energy component

Amount paid for a public or non-profit long-term care home in Ontario for 2025 _____	× 20% =	5 \$ _____
Amount paid for home energy costs on a reserve in Ontario for 2025 _____		6 \$ _____
Amount from line 4 above _____		7 \$ _____
Add lines 5, 6 and 7 _____		8 \$ _____
Enter amount from line 3 above _____		9 \$ _____
Line 8 minus line 9 _____		10 \$ _____
Enter the amount from line 10 or \$290.00, whichever is less		11 \$ _____

Property tax component

Enter amount from line 4 above _____	× 10% =	12 \$ _____
Enter the amount from line 12 or \$944.00, whichever is less _____		13 \$ _____

Add amount	14 \$	+ 73.00
Add lines 13 and 14	15 \$	
Enter amount from line 4 above or line 15, whichever is less	16 \$	

Energy and property tax credit

Add lines 11 and 16	17 \$	
Enter your adjusted family net income for 2025	18 \$	
Subtract amount	19 \$	- 36,309.00
Line 18 minus line 19 (if negative, enter "0")	20 \$	
Multiply line 20 by 2%	21 \$	
Annual Ontario energy and property tax credit	22 \$	
Line 17 minus line 21 (if negative, enter "0")		
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.
- \$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 OEPTC 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.