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Canada Revenue Agency | Agence du revenu du Canada

Child Care Expenses Deduction

Claiming child care expenses

If you are the **only** person supporting the eligible child, claim the child care expenses that you incurred while the eligible child was living with you. Fill out parts A and B, and Part D if it applies.

If you lived with one of the following individuals at any time in 2025 **and** at any time during the first 60 days of 2026, the person with the **lower net income** (including zero income) must complete this form:

- the eligible child's parent
- your spouse or common-law partner, if you are the father or the mother of the eligible child
- an individual claiming an amount on line 30400, line 30425, line 30450, or line 30500 of their return for the eligible child

If **any** of the situations in Part C or Part D apply, the child care expenses can **either** be claimed by the person with the higher net income, or in part by both the person with the higher net income and the person with the lower net income. The person with the higher net income must calculate the claim first. However, **both** of you must fill out a separate Form T778.

If you **both** have **equal net incomes**, you **must** agree on who will claim the child care expenses.

If you got married or became a common-law partner in 2025, you and your spouse or common-law partner have to consider your net incomes for the whole year. Include child care expenses you **both** paid for the whole year.

Expenses you can claim

You can claim child care expenses that were incurred for services provided in 2025. These include payments made to any of the following:

- caregivers providing child care services
- day nursery schools and daycare centres
- educational institutions, for the part of the fees that relate to child care services
- day camps and day sports schools where the primary goal of the camp is to care for children (an institution offering a sports study program is not a sports school)
- boarding schools, overnight sports schools, or camps where lodging is involved (see note (1) in Part A of Form T778)

The list above is not a complete list of expenses you can claim. For more information, see Income Tax Folio S1-F3-C1, Child Care Expense Deduction.

Note: If you were a **resident of Quebec**, you can also claim the basic contribution you paid directly to the subsidized childcare service provider.

When the child care services are provided by an individual, the individual **cannot** be any of the following:

- the eligible child's parent
- your spouse or common-law partner, if you are the father or the mother of the eligible child
- a person for whom you or another person listed under "Claiming child care expenses" claimed an amount on line 30400, line 30425, line 30450, or line 30500 of your return or their return
- a person under 18 years of age who is **related to you**

A person is **related to you** if they are connected to you by a blood relationship, marriage or common-law partnership, or adoption. For example, your brother, sister, brother-in-law, sister-in-law, and your or your spouse's or common-law partner's child are related to you. However, your niece, nephew, aunt, and uncle are **not**.

Supporting documents: The individual or organization who received the payments must give you a receipt showing information about the services provided. When the child care services are provided by an individual, you will need their social insurance number. If you are filing online, keep all your documents in case the Canada Revenue Agency (CRA) asks to see them later. If you are filing a paper return, **attach** your completed Form T778, but do **not** send your other supporting documents. Keep all your documents in case the CRA asks to see them later.

Note: If you paid an individual to provide child care in your home, you may have some responsibilities as an employer.

If Canada pension plan contributions and employment insurance premiums have been paid for an individual to provide child care in your home, the share that you have paid is also considered a child care expense.

Expenses you cannot claim

You **cannot** claim payments for any of the following:

- medical or hospital care, clothing, or transportation costs
- fees relating to education costs at an educational institution, such as tuition fees of a regular program or a sports study program
- fees for leisure or recreational activities, such as tennis lessons or the annual registration for Scouts

You **cannot** claim child care expenses that you or another person were (or is entitled to be) reimbursed for or that you or another person received (or is entitled to receive) financial assistance for.

For example, this includes the hiring credit for small business and small business job credit received under the Employment Insurance Act. If your employer paid the child care expenses on your behalf, you can claim the part of the expenses included in your income for the year.

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Other situations

When completing the return for a person who died in 2025, you can claim eligible child care expenses that were paid while that person was living with the eligible child as if they were the **only** person supporting the child.

If there was another person living with the child, that person may also be considered the **only** person supporting the child and can claim eligible child care expenses paid while living with the child, as long as the expenses were **not** claimed on the return of another person.

If you lived outside Canada for all or part of 2025 and the CRA considers you to be a factual resident or deemed resident of Canada, you can claim child care expenses that you paid to a non-resident person for services provided outside Canada. For more information on these residency status, go to **canada.ca/cra-determining-residency-status**.

For information on other situations where you can claim child care expenses paid for services provided outside Canada (for example, commuters to the United States), contact the CRA.

If you immigrated to or emigrated from Canada in 2025, you can claim child care expenses for the period that you were in Canada as long as you qualify.

Definitions

Child care expenses

Child care expenses are amounts you or another person paid to have someone look after an eligible child so that you or the other person could:

- earn income from employment
- carry on a business alone or as an active partner
- attend school under the conditions of an **educational program**
- carry on research or similar work for which you or the other person received a grant

The child must have lived with you or the other person when the expense was incurred for the expense to qualify. Usually, you can only deduct payments for services provided in Canada by a Canadian resident. Read "Other situations" above for exceptions.

Eligible child

Child care expenses can only be claimed for an eligible child. An **eligible child** is:

- your or your spouse's or common-law partner's child
- a child who was dependent on you or your spouse or common-law partner, and whose net income in 2025 was $16,129 or less

The child must have been under 16 years of age at some time in the year. However, the age limit does not apply if the child had a mental or physical infirmity and was dependent on you or your spouse or common-law partner.

Net income

Your **net income** and the other person's net income are used to determine who can claim the child care expenses. This is the amount from line 23600 of each of your returns **not** including amounts for child care expenses (line 21400) or social benefits repayment (line 23500).

Earned income

Your **earned income** of line 6 is the **total** of the following:

- employment income (including tips and gratuities, and the non-taxable part of an allowance received as an emergency volunteer)
- other amounts included in computing employment income such as employment benefits and employee security options benefits
- net self-employment income, either alone or as an active partner (do **not** include losses)
- the taxable portion of scholarships, bursaries, fellowships and similar awards, and net research grants
- any earnings supplement received under a project sponsored by the Government of Canada to encourage employment or sponsored under Part II of the Employment Insurance Act or any similar program
- disability benefits received from the Canada Pension Plan or the Quebec Pension Plan
- amounts received under the Apprenticeship Incentive Grant program and the Apprenticeship Completion Grant program, administered by Employment and Social Development Canada
- any federal, provincial, or territorial government COVID-19 payments received in the year for which you have received a T4A or T4E
- amounts that may be declared to be exempt from income due to other statutes or enactment of Parliament or because they are payments for emergency services volunteers

For more information on what is considered earned income, see Income Tax Folio S1-F3-C1, Child Care Expense Deduction.

Educational program

An **educational program** must be offered by a secondary school, college, university, or other designated educational institution. This includes any institution certified by the Minister of Employment and Social Development Canada for courses that develop or improve occupational skills. An eligible program must last at least three consecutive weeks.

A **full-time** educational program requires students to spend at least 10 hours a week on courses or work in the program.

A **part-time** educational program requires students to spend at least 12 hours in a calendar month on courses in the program.

If you need help

For help with common topics, current contact centre wait times, and links to online self-serve options, go to **canada.ca/cra-contact**.

Teletypewriter (TTY) and Video Relay Service (VRS) users

If you use a TTY for a hearing or speech impairment, call **1-800-665-0354**.

Register with Canada VRS to download the app, by going to **srvcanadavrs.ca/en/get-the-app**, and call the VRS line.

If you use another **operator-assisted relay service**, call the CRA's regular telephone numbers instead of the TTY or Canada VRS numbers.

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Child Care Expenses Deduction

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Part A – Total child care expenses

First name, last name and date of birth for each **eligible child**, even if you did **not** pay child care expenses for each of them.

First name	Last name	Date of birth Year	Month	Day

First name of each **eligible child** whom payments were made for	Child care expenses paid (1)		Name of the child care organization or name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
	+			
	+			
	+			
	+			
Total 67950	=			

(1) The maximum amount you can claim for expenses that relate to boarding school stays (other than education costs) and overnight camps (including an overnight sports school) is **any** of the following amounts:

- **$200** per week for a child included on line 1
- **$275** per week for a child included on line 2
- **$125** per week for a child included on line 3

Enter the amount of expenses included above that were incurred in 2025 for a child who was 6 years of age or younger at the end of 2025 and living with you when the expenses were incurred. 67954

Part B – Basic limit for child care expenses

Number of eligible children born in 2019 or later whom the disability amount **cannot** be claimed for	× $8,000			1
Number of eligible children born in 2025 or earlier whom the disability amount can be claimed for (2)	× $11,000 = 67960	+		2
Number of eligible children born in 2009 to 2018 (and born in 2008 or earlier with a mental or physical infirmity whom the disability amount **cannot** be claimed for)	× $5,000 =	+		3
Add lines 1 to 3.		=		4
Enter the amount from line 67950.				5
Enter your **earned income**.	× 2/3 =			6
Enter **whichever amount is the least**: line 4, line 5 or line 6.				7

If you are the person with the **higher net income**, continue at Part C. Leave lines 8 and 9 blank.

Enter the amount that the **other person** with the **higher net income** entered on line 21400 of their 2025 return.		–	8
Line 7 minus line 8. If you attended school in 2025 and are the **only** person making a claim, continue at Part D. If **not**, enter this amount on **line 21400** of your return. **Allowable deduction**		=	9

(2) **Attach** Form T2201, Disability Tax Credit Certificate. If it has already been filed for the child, attach a note to your paper return showing the name and social insurance number of the person who filed Form T2201 and the tax year it was filed for.

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Part C – You are the person with the higher net income

Fill out this part and tick the boxes that applied if, in 2025, the other person with **lower net income** was in **any** of the situations below.

- ☐ **a)** The other person attended school and was enrolled in a **part-time** educational program.
- ☐ **b)** The other person attended school and was enrolled in a **full-time** educational program.
- ☐ **c)** The other person was **not** capable of caring for children because of a mental or physical infirmity. (That person must have been confined for a period of at least two weeks to a bed or wheelchair, or as a patient in a hospital or other similar institution. **Attach** a statement from a medical doctor or a nurse practitioner certifying this information.)
- ☐ **d)** The other person was **not** capable of caring for children because of a mental or physical infirmity and this situation is likely to continue for an indefinite period. (**Attach** a statement from a medical doctor or a nurse practitioner certifying this information.)
- ☐ **e)** The other person was confined to a prison or similar institution for a period of at least two weeks.
- ☐ **f)** You and your spouse or common-law partner were, due to a breakdown in your relationship, living separate and apart at the end of 2025 **and** for a period of at least 90 days beginning in 2025, but you reconciled within the first 60 days of 2026.

Name of person with lower net income	Social insurance number	Net income	
Enter the amount from line 4.	× 2.5% =		10
Multiply the amount on line 10 by the number of **weeks** in 2025 that **b)** to **f)** applied.			11
Multiply the amount on line 10 by the number of **months** in 2025 that **a)** applied (except for any month that includes a week used to calculate the amount on line 11).		+	12
Line 11 plus line 12	67980	=	13
Enter **whichever is less**: amount from line 7 or line 13. If you attended school in 2025, continue at Part D. If **not**, enter this amount on **line 21400** of your return. **Allowable deduction**			14

Part D – You were enrolled in an educational program in 2025

Fill out this part if, at any time in 2025, you were **either**:

- the **only** person supporting the eligible child, line 7 equals line 6, and you were enrolled in an educational program
- the person with the **higher net income**, line 7 equals line 6, and, at the same time in 2025, you and the other person were enrolled in an educational program. (Fill out Part C.)

Note: Part D does **not** apply to the person with the **lower net income** because the **other person** will claim this part of the deduction for both of you.

Enter the amount from line 4.	× 2.5% =		15
Multiply the amount on line 15 by the number of **weeks** in 2025 that you were enrolled in a **full-time** educational program. (If there was another person, they must also have been enrolled in a **full-time** educational program during the same weeks.)			16
Multiply the amount on line 15 by the number of months in **2025** (**except** for any month that includes a week used to calculate the amount on line 16) where **either**: • You were enrolled in a part-time educational program and there was no other person • You **and** the other person were enrolled in a full-time or part-time educational program during the same months		+	17
Line 16 plus line 17	67990	=	18
Line 4 minus **whichever applies**: line 9 or line 14			19
Line 5 minus **whichever applies**: line 9 or line 14			20
Enter your **net income** (**not** including lines 21400 and 23500 of your return).	× 2/3 =		21
If you filled out Part C: line 13 **minus** line 6			22
Enter **whichever is less**: line 18, line 19, line 20, line 21 or line 22 if it applies.			23
Enter **whichever amount applies**: line 9 or line 14.		+	24
Line 23 plus line 24 Enter this amount on **line 21400** of your return. **Allowable deduction**		=	25

See the privacy notice on your return.