

Primary Caregiver Tax Credit

Level of Care Equivalency Guideline



Adults

You do not need to complete this form if the care recipient is a home care client.

The Primary Caregiver Tax Credit is designed to acknowledge the person providing care to an individual in the community who requires assistance to remain in their own home. This program builds on the home care system.

If the individual is not an existing home care client, the individual's care needs must be assessed by a health care professional in order to determine the level of care required. This form must be completed, can be accompanied by other information if necessary and be submitted with the *Primary Caregiver Tax Credit Application* form to the regional health authority where the client resides.

The tax credit is currently targeted at those individuals assessed by the home care program as Level 2-4 or equivalent and who require assistance from their primary caregiver for longer than three months. Where a formal Level of Care Assessment is unavailable, equivalency to Level 2-4 means the client requires care/assistance on a daily basis in **at least three of the following categories** due to significant physical, cognitive or behavioral barriers.

Full name of individual requiring care: _____

To be completed by the health care professional

ADULT ASSESSMENT

(see OVER for child assessment)

Indicate by answering yes or no to the following:

Yes/No	Category	Comment
	assisting and/or supervising with routine activities such as shopping, transportation, meal preparation, laundry	
	assisting and/or supervising with personal care such as bathing, feeding, dressing, grooming/hygiene, mobility, transfers, toileting/elimination, medications	
	arranging for supports/system navigation/community access such as recreational activities, support groups, medical follow up, counseling	
	providing regular and sustained advice, decision making or emotional support	

Health care professional signature

Date

Print health care professional name

Phone number

Position

Office

For Office Use only:

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Children

The tax credit is also available for children eligible to receive services through the home care program. The child's health and care needs require daily assistance in at least three of the four areas below by the parent/non-paid caregiver due to a **significant life altering and or life threatening medical condition** which create physical, cognitive or behavioral barriers to the child (<18 years) performing the following activities of daily living and independent activities of daily living.

To be completed by the health care professional

Yes/No	Category
	<p>Assistance and/or supervision with routine activities such as shopping, transportation, meal preparation, laundry:</p> <p>These tasks are normally performed for younger children but may be considered if lifting or transferring equipment is required. For the pre-teen and teenage child, a serious condition that affects life and independence enhancing choices that are considered part of normal development, such as driving, shopping, or cooking may be considered.</p>
	<p>Assistance and/or supervision with personal care such as bathing, feeding, dressing, grooming/hygiene, mobility, transfers, toileting/elimination, medications:</p> <p>There is a requirement of extra personal care beyond what is required at the child's age (ex: three years or older unable to feed, transfer or toilet self). Also, medical interventions are beyond what is usually expected of the age group (ex: tube feedings, intramuscular injections, regular suppositories, etc.)</p>
	<p>Arranging for supports/system navigation/community access such as recreational activities, support groups, medical follow up, counselling:</p> <p>Medical condition(s) affect the child's ability to perform recreational, sports and other activities which are normally expected at his/her developmental age. They require additional time of the parent(s)/caregiver(s) or a substitute.</p>
	<p>Providing regular and sustained advice, decision-making or emotional support:</p> <p>These functions are normally performed for, or in, conjunction with younger children however, there are situations where additional supervision is required for some children's health and safety. Increased responsibility is expected in teenage years and can be significantly affected by a medical condition, ex: where life choices such as driving and working are affected by the illness causing continued dependency on the parent/caregiver and or continuous adaptations of the</p>

Health care professional signature

Date

Print health care professional name

Phone number

Position

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