

Primary Caregiver Tax Credit

Level of Care Equivalency Guideline



Adults

The Primary Caregiver Tax Credit recognizes the vital support caregivers provide to those who require assistance to remain safely in their own home. The credit is not available if the person receiving care lives in a group home, foster home, hospital, or personal care home; in supportive housing; or on a reserve.

If the person receiving care is not an existing home care client, his/her care needs must be assessed by a health care professional. The tax credit is provided to the unpaid primary caregiver of a care recipient who is assessed as requiring care equivalent to Level 2 or higher and who requires assistance from the primary caregiver for longer than three months.

Care Level 2 or higher means the person receiving care requires care/assistance on a daily basis in **Category 1** and in at least **two** of the three remaining categories, as outlined below.

The Level of Care Equivalency Guideline form must be submitted with the Primary Caregiver Tax Credit Application to the Regional Health Authority (RHA) in which the person receiving care resides.

Full name of the person receiving care: _____

To be completed by the health care professional

The person receiving care requires daily care/assistance in which of the following categories? **Check yes or no for each:**

YES	NO	Category	Comment
<input type="checkbox"/>	<input type="checkbox"/>	1. (Required) Assisting and/or supervising with personal care such as bathing, feeding, dressing, grooming/hygiene, mobility, transfers, toileting/elimination, administration of medication.	
<input type="checkbox"/>	<input type="checkbox"/>	2. Assisting and/or supervising with routine activities such as shopping, transportation, meal preparation, laundry.	
<input type="checkbox"/>	<input type="checkbox"/>	3. Arranging for supports/system navigation/community access, such as recreational activities, support groups, medical follow-up, counselling.	
<input type="checkbox"/>	<input type="checkbox"/>	4. Providing regular and sustained advice, decision-making or emotional support.	

Health professional's name (Print): _____ Phone Number: (_____) _____

Profession: _____ Position: _____

When did the need for this level of care begin? (yyyy/mm/dd): _____

Length of time providing professional care to care recipient: _____

Health professional's signature: _____ Date (yyyy/mm/dd): _____

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Children

The tax credit is available to primary caregivers of children (under 18 years old) who are eligible to receive services through the Manitoba Home Care Program.

If the child's health and care needs require daily assistance by the parent/unpaid primary caregiver in **Category 1** and in at least **two** of the three other categories below due to a significant life-altering and/or life-threatening medical condition which creates physical, cognitive, or behavioural barriers to the child performing activities of daily living and independent activities of daily living.

Full name of the child receiving care: _____

To be completed by the health care professional

YES	NO	Category
<input type="checkbox"/>	<input type="checkbox"/>	1. (Required) Assistance and/or supervision with personal care such as bathing, feeding, dressing, grooming/hygiene, mobility, transfers, toileting/elimination, administration of medication. There is a requirement of extra personal care beyond what is required at the child's age (e.g. three years or older and unable to feed, transfer, or toilet self). Also, medical interventions are beyond what is usually expected of the age group (e.g. tube feedings, intramuscular injections, regular suppositories, etc.).
<input type="checkbox"/>	<input type="checkbox"/>	2. Assistance and/or supervision with routine activities such as shopping, transportation, meal preparation, or laundry. 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.
<input type="checkbox"/>	<input type="checkbox"/>	3. Arranging for supports/system navigation/community access such as recreational activities, support groups, medical follow up, counseling. Medical condition(s) affect the child's ability to perform recreational, sports and other activities which are normally expected at his/her developmental age. He/she requires additional time of the parent(s)/caregiver(s) or a substitute.
<input type="checkbox"/>	<input type="checkbox"/>	4. Providing regular and sustained advice, decision-making or emotional support. 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 (e.g. 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 home environment).

Health professional's name (Print): _____ Phone Number: (____) _____

Profession: _____ Position: _____

When did the need for this level of care begin? (yyyy/mm/dd): _____

Length of time providing professional care to care recipient: _____

Health professional's signature: _____ Date (yyyy/mm/dd): _____

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