

Claim Medical Expenses on the Tax Return of Lower Net Income Spouse

You should claim the total medical expenses for both you and your spouse or [common-law partner](#) on one tax return.

You can claim the medical expenses on either spouse's tax return. If both spouses have [taxable income](#), it is usually better to claim the medical expenses on the return with the lower [net income](#). This is because the lesser of \$2,268 (federal for 2017, \$2,236 for 2016 - see the tables of [non-refundable tax credits](#) for provincial/territorial amounts) or 3% of net income is deducted from the medical expenses to determine the amount to be used for the tax credit.

However, if the lower income spouse does not have enough tax payable to offset the medical expense tax credit, it may be beneficial to move the expenses to the higher income spouse.

If you are a business owner, consider setting up a private health services plan to have your business pay your family medical expenses. See the [private health services plan](#) article on our Small Business page.

See also the article on the [medical expense tax credit](#) on our Filing Your Return page.

Tax Tip: Claim all medical expenses on the tax return of one spouse.