



# Medical expenses tax offset

Check if you can claim a medical expenses tax offset from 2015–16 to 2018–19.

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## Eligibility for the medical expenses tax offset

The medical expenses tax offset was available from the 2015–16 to 2018–19 income years. The offset is not available from 1 July 2019.

You could claim the medical expenses tax offset for net eligible expenses relating to:

- disability aids
- attendant care
- aged care.

Net expenses are your total eligible medical expenses minus refunds you, or someone else, receive from either:

- National Disability Insurance Scheme (NDIS)
- private health insurers.

You must reduce your eligible medical expenses if you receive a reimbursement from either:

- a government
- a public authority
- a society
- an association
- a fund.

If you receive a reimbursement amount as part of a compensation payment, you generally don't have to reduce your eligible medical expenses.

## **Keeping records for medical expenses**

You need to keep records for the income years you claim this tax offset. These may include:

- receipts or other documents to show the medical expenses you claim – for example, payment for prosthetics or a wheelchair
- receipts from an approved care provider for in-home care expenses
- documents for any payments made to residential aged care facilities
- statements from the NDIS or a private health fund.

You should keep documents that relate to you, as well as for your dependants. This generally refers to your spouse and children but may also include other dependants.

## **Calculate the medical expenses tax offset**

This offset is also subject to an income test. To work out the percentage of net medical expenses you can claim, you will need to know your:

- adjusted taxable income (ATI)
- family status.

Use the [Net medical expenses tax offset calculator](#) to work out the amount of your total net medical expenses for income years 2015–16 to 2018–19.

Use the **Income tests calculator** to help you work out your adjusted taxable income (ATI) amount.

QC 72201

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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