



myTax 2019 Invalid and invalid carer

How to claim the invalid and invalid carer tax offset when you lodge your return using myTax.

Last updated 26 June 2019

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You may be entitled to a tax offset for an income year if you maintain certain people who are 16 years or older and who receive particular government payments.

Essentials

This offset is available in limited circumstances.

You may qualify for this offset if you maintained:

- your spouse who was an invalid or cared for an invalid
- your or your spouse's parent, who lived in Australia and who was an invalid or cared for an invalid
- your or your spouse's invalid child aged 16 years or older, or brother or sister aged 16 years or older.

Eligibility for this offset

The following questions will establish whether you are eligible for this offset. If you are eligible, your claim may be reduced.

1. Did you maintain an invalid or invalid carer who is 16 years old or older?

Did you maintain an **invalid**:

- who was
 - your spouse
 - your parent
 - your spouse's parent
 - your or your spouse's child, 16 years old or over
 - your brother or sister, 16 years old or over, or
 - your spouse's brother or sister, 16 years old or over
- and who received
 - a disability support pension under the *Social Security Act 1991*
 - a special needs disability support pension under the *Social Security Act 1991*, or
 - an invalidity service pension under the *Veterans' Entitlement Act 1986*?

Did you maintain an **invalid carer**:

- who was
 - your spouse
 - your parent, or
 - your spouse's parent
- and who received a carer allowance or carer payment under the *Social Security Act 1991* in relation to caring for
 - your or your spouse's child, 16 years old or over
 - your brother or sister, 16 years old or over, or

- your spouse's brother or sister, 16 years old or over?

Did you maintain an **invalid carer**:

- who was
 - your spouse
 - your parent, or
 - your spouse's parent
- and who was wholly engaged in providing care to
 - your or your spouse's child, 16 years old or over
 - your brother or sister, 16 years old or over
 - your spouse's brother or sister, 16 years old or over

and the person being cared for received a disability support pension, special needs disability support pension or invalidity service pension?

See also definitions of:

- [child](#)
- [maintaining another person](#)
- [spouse](#)

No – You are not eligible to claim this tax offset.

Yes – Read on.

2. Was your adjusted taxable income (ATI) more than \$100,000?


You can use the [Income tests calculator](#)  to work out your ATI.

Yes – You are not eligible to claim this tax offset.

No – Read on.

3. Was the invalid or invalid carer's ATI \$11,150 or more for 2018–19?

If you maintained more than one invalid or carer, you will need to answer this question for each of them to get your maximum entitlement.

ATI **does** include disability support pensions, carer payments and invalidity service pensions. You can see the complete list of what is included in ATI [here](#), or use the [Income tests calculator](#)  to work out the ATI of the person you maintained.

Yes – You are not eligible to claim an offset for that invalid or invalid carer.

No – Read on. Your claim will be reduced where the person you maintained has an ATI of \$286 or more.

4. Did you have a spouse during 2018–19?

No – Go to [Completing this section](#).

Yes – Read on.

5. Was the invalid or invalid carer you maintained, your spouse?

No – Go to step 6.

Yes – Go to step 8.

6. Did you have your spouse for the full 365 days in 2018–19?

No – Multiply your spouse's ATI for 2018–19 by the number of days they were your spouse and divide by 365.

Go to step 7.

Yes – Go to step 7.

7. Is you and your spouse's combined ATI \$100,000 or less

Each person's ATI includes any invalidity or disability pension they received.

No – You are not eligible to claim this tax offset.

Yes – Go to [Completing this section](#).

8. Were either you or your spouse eligible for Family Tax Benefit Part B for the full year?

Yes – You are not eligible to claim this tax offset.

No – Go to [Completing this section](#).

Completing this section

Before you complete this section, you should include all your income and deductions in your return.

1. You must use the **Work it out** button to calculate the amount you can claim in your tax return.
2. Select **Save and continue** when you have completed the **Offsets** section.

Notes:

- If you change any income or deductions in your return, select the **Work it out** button again to update the calculated offset amount.
- If you want to know how we work out the offset amount you can claim, see [Working out your claim](#).

Definitions



Check the definitions related to invalid and invalid carers.

Working out your claim



How we calculate your invalid and invalid carers tax offset.

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Definitions

Check the definitions related to invalid and invalid carers.

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Child

Maintaining another person

Spouse

Child

Child includes:

- your adopted child, stepchild or ex-nuptial child
- a child of your spouse
- someone who is your child within the meaning of the *Family Law Act 1975* (for example, a child who is considered to be a child of a person under a state or territory court order giving effect to a surrogacy agreement).

Maintaining another person

You maintained a dependant or **maintained another person** if any of the following applied:

- you both lived in the same house
- you gave them food, clothing and lodging
- you helped them to pay for their living, medical and educational costs.

If you had a spouse for the whole of 2018–19 and your spouse worked at any time during the year, we still consider you to have maintained your spouse as a dependant for the whole income year.

We consider you to have maintained a dependant or maintained another person even if the two of you were temporarily separated, for example, due to holidays or overseas travel.

If you maintained a dependant or maintained another person for only part of the year, you may need to adjust your claim accordingly.

Spouse

Your spouse includes another person (of any sex) who:

- you were in a relationship with that was registered under a prescribed state or territory law

- although not legally married to you, lived with you on a genuine domestic basis in a relationship as a couple.

Adjusted taxable income (ATI)

A person's ATI is the sum of the following amounts:

- taxable income (excluding any assessable First home super saver released amount)
- adjusted fringe benefits total, which is the sum of:
 - reportable fringe benefits amounts received from employers exempt from fringe benefits tax under section 57A of the *Fringe Benefits Tax Assessment Act 1986* multiplied by 0.53, and
 - reportable fringe benefits amounts from employers not exempt from fringe benefits tax under section 57A of the *Fringe Benefits Tax Assessment Act 1986*
- reportable employer superannuation contributions
- deductible personal superannuation contributions
- certain tax-free government pensions or benefits received by the person
- target foreign income (income and certain other amounts from sources outside Australia not included in your taxable income or received as a fringe benefit)
- net financial investment loss (the amount by which the person's deductions attributable to financial investments exceeded their total financial investment income)
- net rental property loss (the amount by which the person's deductions attributable to rental property exceeded their rental property income)

less

- any child support payments the person provided to another person.

Working out your claim

How we calculate your invalid and invalid carers tax offset.

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Working out your offset for your spouse who is an invalid or cares for an invalid

Working out your offset for an invalid or carer of an invalid, who is not your spouse, for the full year

Working out your offset for an invalid or carer of an invalid, who is not your spouse, for part of the year

We will calculate your invalid and invalid carer tax offset for you using the information you provide.

If you want to know how we work this out, work through the following information.

You can only claim one tax offset for each person satisfying steps 1 to 7 at [Eligibility for this offset](#).

If the person you maintained was an invalid and a carer of an invalid during the income year, claim for the total time that the person was either an invalid or a carer of an invalid.

If you maintain more than one spouse at the same time, you can only claim for the spouse you live with. If you do not live with any of your spouses, or if you live with more than one spouse, you can only claim for the spouse with the lowest tax offset.

Your claim will be reduced for any period that you or your spouse were:

- eligible for family tax benefit (FTB) Part B, or
- receiving parental leave pay.

Your claim will also be reduced for any period during the year that the person you maintained:

- was under 16 years old

- was not maintained by you
- was not an Australian resident, or
- did not receive the relevant pension, allowance or payment.

For **each** invalid and invalid carer you have maintained:

- follow the steps in the relevant worksheet below
- add together the offset you work out for each person you have maintained to get your maximum entitlement.

1. Complete the relevant worksheet below.

If you maintained more than one invalid or carer, complete the relevant worksheet for each of them to get your maximum entitlement.

- [Working out your offset for your spouse who is an invalid or cares for an invalid](#)
- [Working out your offset for an invalid or carer of an invalid, who is not your spouse, for the full year](#)
- [Working out your offset for an invalid or carer of an invalid, who is not your spouse, for part of the year](#)

2. Add up the amounts that you have for each invalid and carer. The total is your invalid and invalid carer tax offset.

Working out your offset for your spouse who is an invalid or cares for an invalid

To work out your offset for your spouse who is an invalid or cares for an invalid, use **Worksheet 1A**.

Worksheet 1A

Row	Calculations	Amount
a	Work out the number of days in 2018–19 when your spouse either: <ul style="list-style-type: none"> • was an invalid • cared for an invalid 	days

	<p>and neither of you:</p> <ul style="list-style-type: none"> • were eligible for FTB Part B, or • received parental leave pay. <p>Enter this number of days at row a unless the number is 365. If so, enter \$2,717 at row h in Worksheet 1C and continue from there.</p>	
b	Multiply row a by \$7.44.	\$

If you or your spouse were eligible for FTB Part B at a shared-care rate for a period during the year when your spouse was an invalid or cared for an invalid, work through **Worksheet 1B**.

If you had more than one such period, work through **Worksheet 1B** for each period.

Worksheet 1B

Row	Calculations	Amount
c	Number of days that you or your spouse were eligible for FTB Part B at a shared-care rate	days
d	Multiply row c by \$7.44.	\$
e	Take your FTB shared-care percentage away from 100%.	%
f	Multiply row d by row e .	\$

Worksheet 1C

Row	Calculations	Amount
g	<p>If you have only one amount at row f, enter it at row f.</p> <p>If you have several amounts at row f, add them up and enter the total at row g.</p>	\$

h	Add row b and row g .	\$
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If your spouse's ATI (including any invalidity or carer payments) for the claim period was:

- less than \$286
 - your tax offset is the amount at row **h**
 - enter that amount at row **m** in **Worksheet 1E** and continue from there
- \$286 or more
 - work through **Worksheet 1D**.

Worksheet 1D

Row	Calculations	Amount
i	Your spouse's ATI	\$
j	Take \$282 from row i .	\$
k	Divide row j by 4 (round the result down to the nearest dollar).	\$
l	Enter the amount at row k at row l	\$

Worksheet 1E

Row	Calculations	Amount
m	Take row l away from row h . If row m is less than \$1, you cannot claim this offset.	\$

If another person contributed to maintaining your spouse, complete **Worksheet 1F**. Otherwise the amount you must use at [step 2](#) for this invalid or carer is at row **m**.

Worksheet 1F

Row	Calculations	Amount
n	Percentage of your contribution to the maintenance of this invalid or carer	%
o	Multiply row m by row n .	\$

The amount at row **o** in **Worksheet 1F** is the amount you must use at step 2 for this invalid or carer, instead of the amount you have at row **m** in **Worksheet 1E** for this invalid or carer.

Working out your offset for an invalid or carer of an invalid, who is not your spouse, for the full year

To work out your offset for an invalid or carer of an invalid, who is not your spouse, for the whole year, use **Worksheet 2A**.

If the invalid or carer's ATI (including invalidity or carer payments) was less than \$286, enter \$2,717 at row **s** in **Worksheet 2A**, and continue from there.

If the invalid or carer's ATI (including their invalid or carer payments) was \$286 or more work through **Worksheet 2A**.

Worksheet 2A

Row	Calculations	Amount
p	If the invalid or carer's ATI (including their invalid or carer payments) was \$286 or more, enter the amount at row p .	\$
q	Take \$282 away from row p .	\$
r	Divide row q by 4 (round the result down to the nearest dollar).	\$
s	Take row r from \$2,717.	\$

	If row s is less than \$1, you cannot claim this tax offset.	
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If another person contributed to maintaining your invalid or carer complete **Worksheet 2B**. Otherwise, the amount you must use at [step 2](#) for this invalid or carer is at row **s**.

Worksheet 2B

Row	Calculations	Amount
t	Percentage of your contribution to the maintenance of this invalid or carer	%
u	Multiply row s by row t .	\$

The amount at row **u** in **Worksheet 2B** is the amount you must use at [step 2](#) for this invalid or carer instead of the amount you have at row **s** in **Worksheet 2A** for this invalid or carer.

Working out your offset for an invalid or carer of an invalid, who is not your spouse, for part of the year

To work out your offset for an invalid or carer of an invalid, who is not your spouse, for part of the year, use **Worksheet 3A**.

Worksheet 3A

Row	Calculations	Amount
v	Number of days that you maintained the invalid or carer	days
w	Multiply row v by \$7.44.	\$

If the invalid or carer's ATI (including their invalid or carer payments) for the period you maintained them was less than \$286, the amount at row **w** is your tax offset. Enter it at row **aa** in **Worksheet 3B**, and continue from there.

If the invalid or carer's ATI (including their invalid or carer payments) was \$286 or more, work through **Worksheet 3B**.

Worksheet 3B

Row	Calculations	Amount
x	If the invalid or carer's ATI (including their invalid or carer payments) was \$286 or more, enter their ATI for the period at row x .	\$
y	Take \$282 away from row x .	\$
z	Divide row y by 4 (round the result down to the nearest dollar).	\$
aa	Take row z away from row w . If row aa is less than \$1, you cannot claim this tax offset.	\$

If another person contributed to maintaining your invalid or carer, complete **Worksheet 3C**. Otherwise, the amount you must use at [step 2](#) for this invalid or carer is at row **aa**.

Worksheet 3C

Row	Calculations	Amount
bb	Percentage of your contribution to the maintenance of this invalid or carer	
cc	Multiply row aa by row bb .	\$

The amount at row **cc** in **Worksheet 3C** is the amount you must use at [step 2](#) for this invalid or carer instead of the amount you have at row **aa** in **Worksheet 3B** for this invalid or carer.

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