



Invalid and invalid carer tax offset calculator

Work out the amount of the invalid or invalid carer tax offset you can claim from the 2015 income year and onwards.

Last updated 1 July 2025

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Our calculator takes between 5 and 10 minutes to use.

What you can do with this calculator

The results of this calculator are based on the information you provide. You should use the results as an estimate and for guidance purposes only.

If you only maintain an invalid spouse or care for an invalid for part of the income year, you can't claim the full tax offset. Use the calculator

to work out the invalid or invalid carer offset for each period and add the results.

Claiming the invalid or invalid carer offset

The offset for maintaining an invalid or invalid carer is only available in limited circumstances.

You can't claim this offset for maintaining an invalid or invalid carer who received their government invalid or carer payment for the full income year. This is because these payments reduce your offset to \$0.

You can claim for your spouse only as an invalid or an invalid carer, not both.

You can't claim the offset if your adjusted taxable income (ATI) is more than the amounts in the table below.

Adjusted taxable income (ATI) threshold by income year

Income year	ATI threshold
2024–25	\$117,194
2023–24	\$112,578
2022–23	\$104,432
2021–22	\$100,900
2015–16, 2016–17, 2017–18, 2018–19, 2019–20 or 2020–21	\$100,000
2014–15	\$150,000

For eligibility criteria and more information, see [Offset for maintaining an invalid or invalid carer](#).

What you will need

To calculate the offset you'll need to have the following details:

- you and your current spouse's income, to calculate adjusted taxable income
- your former spouse's income, if you had more than one spouse at different times of the year, to calculate ATI
- your invalid or invalid carer's income, including invalid or carer payments, to calculate adjusted taxable income
- the number of days that your invalid or invalid carer was a resident in Australia
- the number of days that you maintained your invalid or invalid carer
- the percentage of maintenance that you contributed.

What else you can do

Find out more about the invalid or invalid carer offset.

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Invalid and invalid carer tax offset calculator help

For help using the invalid and invalid carer tax offset calculator.

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[Adjusted taxable income \(ATI\)](#)

What if I had more than one spouse at the same time?

If you didn't reside with any of your spouses that you maintained as an invalid or a carer of an invalid then you can only claim for one spouse; the spouse with the smaller or smallest amount of tax offset (including a nil amount).

If you resided with more than one spouse and you maintained each spouse as an invalid or a carer of an invalid then, you can only claim for one invalid or invalid carer spouse, the spouse with the smaller or smallest offset entitlement amount (this includes a nil amount).

To be eligible to claim for the spouse with the least offset entitlement then your adjusted taxable income (ATI) (including your invalidity and carer payments) must not be more than:

- \$117,194 for the 2025–26 income year (see [note 1](#))
- \$117,194 for the 2024–25 income year
- \$112,578 for the 2023–24 income year
- \$104,432 for the 2022–23 income year
- \$100,900 for the 2021–22 income year
- \$100,000 for the 2020–21 income year
- \$100,000 for the 2019–20 income year
- \$100,000 for the 2018–19 income year
- \$100,000 for the 2017–18 income year
- \$100,000 for the 2016–17 income year
- \$100,000 for the 2015–16 income year
- \$150,000 for the 2014–15 income year.

Note 1: The threshold for the 2025–26 income year is subject to change.

Adjusted taxable income (ATI)

To work out your ATI consider the following information.

How do I work out the adjusted taxable income (ATI)?

If you want to claim this tax offset you will need to work out the adjusted taxable income (ATI) for you and your dependants.

- ATI for the 2024–25 income year
- ATI for the 2023–24 income year
- ATI for the 2022–23 income year
- ATI for the 2021–22 income year
- ATI for the 2020–21 income year
- ATI for the 2019–20 income year
- ATI for the 2018–19 income year
- ATI for the 2017–18 income year
- ATI for the 2016–17 income year
- ATI for the 2015–16 income year
- ATI for the 2014–15 income year

Do I need to include spouse income in working out my ATI?

If you are claiming for your spouse who is an invalid or a carer of an invalid then you don't include that spouse's ATI when working out your ATI.

When completing your income details, if you had more than one spouse at different times during the year, then you will need to include both:

- your adjusted taxable income (ATI) (including your invalidity and carer payments)
- your spouse's ATI that you are not claiming for (including their invalidity and carer payments) multiplied by the number of days they were your spouse divided by 365 for the income year or 366 for leap years.

The combined ATI threshold test is applied in these circumstances.

You can't claim for your spouse that you maintained as an invalid or carer of an invalid if:

- the combined ATI of you and your spouse (who you are not claiming for) was either:
 - \$117,194 or more for the 2024–25 and 2025–26 income years (See [note 2](#))
 - \$112,578 or more for the 2023–24 income year
 - \$104,432 or more for the 2022–23 income year
 - \$100,900 or more for the 2021–22 income year
 - \$100,000 or more for the 2015–16 to 2020–21 income years
 - \$150,000 or more for the 2014–15 income year

your invalid or carer spouse's ATI (including any invalidity or carer payments) was either:

- \$13,866 or more for the 2025–26 income year
- \$13,482 or more for the 2024–25 income year
- \$12,890 or more for the 2023–24 income year
- \$12,054 or more for the 2022–23 income year
- \$11,614 or more for the 2021–22 income year
- \$11,546 or more for the 2020–21 income year
- \$11,346 or more for the 2019–20 income year
- \$11,150 or more for the 2018–19 income year
- \$10,946 or more for the 2017–18 income year
- \$10,790 or more for the 2016–17 income year
- \$10,634 or more for the 2015–16 income year
- \$10,422 or more for the 2014–15 income year.

Note 2: The combined ATI threshold for the 2025–26 income year is subject to change.

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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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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