



## **An Act to Establish the Family Caregiving Tax Credit**

**Sponsors:**

**H.2608 – Representative David Rogers**

**S.702 – Senator Jason Lewis**

### **Support Massachusetts Family Caregivers**

More than 844,000 Bay State residents are caring for aging parents or loved ones, helping them live independently in their own homes. The total value of unpaid care provided to individuals in need of long-term services in Massachusetts amounts to more than \$11 billion every year.

While most caregivers are asked to assist an individual with basic activities of daily living, such as mobility, eating, and dressing, many are also expected to perform more complex tasks on a daily basis such as administering multiple medications, providing wound care, and operating medical equipment.

On average, family caregivers are spending roughly \$7,000 per year on out-of-pocket costs related to caregiving. That's why AARP urges lawmakers to enact **An Act to Establish the Family Caregiving Tax Credit** to better support family caregivers.

### **What is An Act to Establish the Family Caregiving Tax Credit?**

The Act will provide family caregivers with an income tax credit to cover expenses incurred by a taxpayer for the care and support of a qualifying family member. The amount of the credit is equal to 100% of eligible expenses, with a maximum allowable credit of \$1,500. The tax credit would help address the financial challenges of caregiving, and allow more unpaid family caregivers to keep their family members in the community.

Expenses that would be covered under this bill include:

- ♥ Improvements or alterations to the taxpayer's primary residence thereby enabling the care recipient to remain mobile, safe, and independent in his/her home and community.
- ♥ The purchase or lease of equipment necessary to assist an eligible care recipient in carrying out one or more activities of daily living.
- ♥ Hiring a home care aide or personal care attendant; paying for respite care; paying for adult day health
- ♥ The cost of transportation, legal and financial services, and/or assistive technology to care for their loved one.

### **Family Caregivers in Massachusetts**

- ♥ Family caregivers, on average, are spending roughly \$7,000 per year on out-of-pocket costs related to caregiving.
- ♥ Most people who receive assistance at home rely exclusively on unpaid family caregivers for help.
- ♥ Massachusetts family caregivers provided 786 million hours of unpaid care, valued at about \$11.6 billion, in 2015.
- ♥ Some 69% of MA adults report feeling stressed trying to balance a job and their caregiving responsibilities.
- ♥ More than half (55%) of family caregivers report being overwhelmed by the amount of care their family member needs.
- ♥ In a national survey, nearly 7 in 10 (68%) of family caregivers say they've had to use their own money to help provide care for their loved one. Nearly 4 in 10 (39%) felt financially strained.

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