

MEDICAL TAX CREDIT RATES

Medical Scheme Fees Tax Credit was introduced from 1 March 2012 but didn't affect all categories of taxpayers at once. There are two different start dates depending on the age of the taxpayer:

- Taxpayers younger than 65 – converted to the Medical Tax Credit from 1 March 2012
- Taxpayers 65 and older – converted to the Medical Tax Credit from 1 March 2014

Medical Tax Credit Rates from 2013 tax year onwards - no changes from last year

Per month (R)	2020	2019	2018	2017	2016	2015
For the taxpayer who paid the medical scheme contributions	R310	R310	R303	R286	270	257
For the first dependant	R310	R310	R303	R286	270	257
For each additional dependant(s)	R209	R209	R204	R192	181	172

Capped deduction prior to 2013 tax year

Capped deduction per month	2012
For the taxpayer who paid the medical scheme contributions	720
For the first dependant	720
For each additional dependant(s)	440

Important: The amounts may vary depending on the number of months in the tax year that a taxpayer and dependents are members of a medical scheme fund.