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MEDICAL TAX CREDIT RATES

The Medical Scheme Fees Tax Credit Medical Scheme Fees Tax Credit (MTC) was introduced from 1 March 2012 (the 2013 tax year) 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 for the 2020 to 2021 tax years - **See changes from last year**

| Per month (R) | 2021 | 2020 | 2019 |
|---|------|------|------|
| For the taxpayer; or for a member or dependant of a medical scheme or fund where the taxpayer him- or herself is not a member of a medical scheme or fund | R319 | R310 | R310 |
| For the taxpayer and one dependant; or in respect of two dependants where the taxpayer him- or herself is not a member of a medical scheme or fund | R638 | R620 | R620 |
| For each additional dependant(s) | R215 | R209 | R209 |

Medical Tax Credit Rates for the 2013 to 2018 tax years

| Per month (R) | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|--|------|------|------|------|------|------|
| For the taxpayer who paid the medical scheme contributions | R303 | R286 | R270 | R257 | R242 | R230 |
| For the first dependant | R303 | R286 | R270 | R257 | R242 | R230 |
| For each additional dependant(s) | R204 | R192 | R181 | R172 | R162 | R154 |

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

[For more information, please see Medical Scheme Fees Tax Credits.](#)

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