



Representative Adam Mathews
56th House District

House Ways & Means Committee
Sponsor Testimony – H.B. 279
June 18, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways & Means Committee, thank you for the opportunity to present sponsor testimony on House Bill 279, which creates a nonrefundable income tax credit to cover family caregiving expenses for senior care.

Throughout Ohio, over 1.5 million adults are family caregivers working to provide care and support for their aging relatives. In lieu of relying on nursing homes, assisted care facilities, or other outside caregivers, these Ohioans work to assist their aging loved ones at home, often at significant personal cost. According to statistics from AARP, over 75% of family caregivers report annual out-of-pocket expenses between \$7,200-11,500, much of which is funded either through personal savings or reductions in personal healthcare spending. Additionally, many family caregivers choose to reduce their working hours, decline promotions, or even step away from work due to the demands of caring for a loved one, creating further budget strain and negatively impacting our state's economy and workforce.

When family members are unable to care for their loved ones at home, many Ohioans might instead be forced to rely on nursing homes or other outside sources of care. According to the same statistics, the average annual cost to live in a nursing home is roughly \$110,000. This imposes even higher burdens on families already struggling with the demands of aging relatives; additionally, as roughly 65% of nursing home residents in Ohio are covered by Medicaid, this in turn increases the cost to taxpayers.¹

House Bill 279 supports family caregivers by creating a nonrefundable income tax credit equal to 30% of eligible caregiving expenses, up to a maximum of \$2,000 per year. To be eligible for the credit, a taxpayer must have an adjusted gross income above \$7,500 and a modified adjusted gross income below \$94,000 if a spouse filing jointly, \$56,500 if a spouse filing separately, and \$69,000 if single. Additionally, the taxpayer must have incurred at least \$1,000 in eligible expenses, those expenses directly related to caregiving, to care for a family member above 49 years of age with a documented health need.

¹ <https://www.cleveland.com/open/2024/02/nursing-homes-sue-ohio-medicaid-with-hundreds-of-millions-on-the-line.html>

Families are the building blocks of society and, at their best, support and care for one another in mutual interdependence. For our seniors, House Bill 279 enables them to receive the care they prefer, and it allows Ohioans to age with dignity at home and with their family. For caregivers, the bill empowers Ohioans to take care of those who raised them and better balance demands on their time and budget.

Thank you again for the opportunity to testify and for your consideration, and we are happy to answer any questions.