

- not reimbursable, not subject to an allowance or other form of assistance (unless the reimbursement, allowance or assistance is included in the income of the teacher or educator and not deductible), and not deducted or used in calculating a deduction from any person's income for any taxation year.

The employer or delegated official should take a reasonable approach in respect of the requirement that the teacher or educator is not entitled to receive a reimbursement, allowance or any other form of assistance and that the amount is not otherwise deductible. For example, an employer should not be providing the certification of eligible teaching supplies when:

- A Form T2200, *Declaration of Conditions of Employment*, which may allow the employee to deduct the amount from income, will also be completed by the employer (when the contract for employment requires the teacher or educator to provide and pay for the supplies).
- The teacher or educator is entitled to be reimbursed by their employer, the parents or students, or through fundraising activities, for the expense.

▼ 11. Where can I get more information about this new tax credit?

The CRA is committed to providing taxpayers with up-to-date information. The CRA encourages taxpayers to check its webpages often. All new forms, policies, and guidelines will be posted as they become available.

In the meantime, please consult the [Department of Finance Canada's Budget 2016](#) documents for details.

**Date modified:**

2016-04-01

▼ 6. If supplies are purchased in December 2016, but used in the school or facility in the following calendar year, 2017, for which year are they used to calculate the tax credit?

The expense is included in calculating the tax credit for the taxation year in which the supplies were purchased, in this case 2016.

▼ 7. I brought some used books, games and puzzles from home for the children to use in the classroom. Can I claim either a part of the original cost or current value?

No. A teaching supply has to be purchased in the same year that it is included in calculating the tax credit, and must have been purchased for the purpose of teaching or facilitating students' learning.

▼ 8. Will the CRA verify the expenses I used in the calculation of this tax credit?

If you claim this tax credit, the CRA may ask you to provide a certification from your employer (or a delegated official of the employer) attesting to the eligible supplies expense. You should request the certification from your employer in a timely manner and keep it in your files, along with your receipts, in case the CRA requests it.

If the CRA requests that you provide certification from your employer and you do not provide it, even if you can provide receipts for the purchases, your claim for the tax credit will be denied.

▼ 9. Who can be a delegated official of the employer?

To certify, the delegated official of the employer should be a person who would ordinarily have reasonable knowledge of the supplies purchased by the teacher or educator, what they are being used for and whether the teacher or educator would be entitled to any allowance, reimbursement or deduction.

▼ 10. As the employer (or delegated official of the employer) of the eligible teacher or early childhood educator, how do I provide the certification needed for the teacher or educator to claim teaching supplies as an eligible expense when calculating the tax credit?

The certification should be a statement signed by the individual's employer, or delegated official of the employer, that provides and attests (to the best of their knowledge) to the amount paid for eligible teaching supplies purchased in the year:

- by the eligible teacher or early childhood educator;
- for the purpose of teaching or facilitating students' learning;
- directly consumed or used in an elementary or secondary school or in a regulated child care facility in the performance of the individual's employment duties; and

An eligible supplies expense is an amount paid in the year by an eligible teacher or early childhood educator for teaching supplies that are:

- purchased by the teacher or educator for teaching or facilitating learning, and directly consumed or used in an elementary or secondary school or in a regulated child care facility in the performance of the teacher or educator's duties of employment;
- not reimbursable and not subject to an allowance or other form of assistance (unless the reimbursement, allowance or assistance is included in the income of the teacher or educator and not deductible); and
- not deducted or used in calculating a deduction from any person's income for any taxation year.

▼ 4. What kinds of teaching supplies are eligible?

To be an eligible supplies expense, the teaching supplies must be purchased in the taxation year, by an eligible teacher or early childhood educator to use in a school or in a regulated child care facility for the purpose of teaching or helping students learn.

Teaching supplies include consumable goods. Some examples are:

- Construction paper for activities, flashcards for activity centres;
- Items for science experiments, such as seeds, potting soil, vinegar, baking soda and stir sticks;
- Art supplies such as paper, glue and paint; and
- Various stationary items, such as pens, pencils, posters and charts.

The only durable goods that qualify as teaching supplies are listed below:

- games and puzzles;
- books for the classroom;
- containers such as plastic boxes or banker boxes; and
- educational support software.

▼ 5. Is a computer, a tablet or rug (for kids to sit on) an eligible expense?

No. Computers, tablets and rugs are not eligible expenses because they are durable goods (which can be used repeatedly or continuously for a relatively long time) that are not included in the above list of durable goods that qualify as teaching supplies.



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• [Teacher and Early Childhood Educator School Supply Tax Credit](#)

# Teacher and Early Childhood Educator School Supply Tax Credit

## ¶ Notice to the reader

This measure has received Royal Assent.

CRA publications now refer to this credit as the Eligible Educator School Supply Tax Credit

Budget 2016 proposes to introduce a teacher and early childhood educator school supply tax credit for 2016 and subsequent taxation years. This measure will allow an employee who is an eligible educator to claim a 15% refundable tax credit based on an amount of up to \$1,000 of purchases of eligible teaching supplies by the employee in a taxation year.

## ▼ 1. What is the proposed new Teacher and early childhood educator school supply tax credit?

For 2016 and subsequent taxation years, Budget 2016 proposes a new refundable tax credit calculated as 15% of up to \$1,000 in eligible expenses per year, for supplies of an eligible teacher or early childhood educator. Therefore, the maximum tax credit is \$150 per year.

## ▼ 2. What is an eligible teacher or early childhood educator?

The new tax credit can only be claimed by an eligible teacher or early childhood educator employed at an elementary or secondary school or a regulated child care facility:

- An eligible teacher holds a teacher's certificate that is valid in the province or territory in which they are employed.
- An eligible early childhood educator holds a certificate or diploma in early childhood education that is recognized in the province or territory in which the individual is employed.

## ▼ 3. What is an eligible supplies expense?

Maximum Tax credit: 15% of supplies purchased or \$150.00

Claim supplies in the year in which they are purchased not the year in which used in the classroom.

**Eligible Supplies:**

Teaching supplies include consumable goods. Some examples are:

- Construction paper for activities, flashcards for activity centres;
- Items for science experiments, such as seeds, potting soil, vinegar, baking soda and stir sticks;
- Art supplies such as paper, glue and paint; and
- Various stationary items, such as pens, pencils, posters and charts.

The only durable goods that qualify as teaching supplies are listed below:

- games and puzzles;
- books for the classroom;
- containers such as plastic boxes or banker boxes; and
- educational support software

**Ineligible Supplies:**

- Computers, tablets and rugs are not eligible expenses because they are durable goods (which can be used repeatedly or continuously for a relatively long time) that are not included in the above list of durable goods that qualify as teaching supplies.



Toronto District School Board

Teacher and Early Childhood Educator  
School Supply Tax Credit  
Claim Form

Teachers (certified by the Ontario College of Teachers) and Early Childhood Educators (who are members of the College of Early Childhood Educators) are eligible to claim a tax credit of up to \$1,000.00 of purchases of eligible teaching supplies in a taxation year.

Please list the supplies purchased in the area provided below. Please add additional pages if necessary.

This form plus the related receipts should be retained with your tax information for review by the Canada Revenue Agency (CRA). <http://www.cra-arc.gc.ca/gncy/bdgt/2016/qa03-eng.html>

Eligible Expenses – Maximum \$1,000.00 per year	Amount
<b>Total Eligible Expenses (add additional sheets if required):</b>	<b>\$</b>

**Certification**

Employee:

<b>Name:</b>		<b>Social Insurance Number:</b>	
<b>School:</b>		<b>Claim Year:</b>	
I certify that the supplies listed above were purchased by me and used in the school listed above to facilitate student learning in the year listed above. I confirm that I have not been reimbursed for any of the supplies listed here.			

Signature

Date

For the Board:

<b>Name:</b>		<b>Position:</b>	
To the best of my knowledge, the supplies included in the claim above were purchased by the named employee for the purpose of facilitating student learning and were used in the classroom during the year listed above.			

Principal/  
Signature

Date



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## **Payroll Services**

5050 Yonge St., Toronto, ON M2N 5N8

Tel: (416) 395-9642 Fax: (416) 395-8300 or (416) 395-4938

March 2017

The Canada Revenue Agency (CRA) implemented a new school tax credit for Teachers and Early Childhood Educators, for the 2016 taxation year. If you are eligible to claim this credit please print, complete, and return, the Form to Ann Anderson Payroll Manager Employee Service, along with copies of your receipt, (do not send original receipts). The Payroll Manager will sign the Form, and return to the Teacher or ECE.

In the interim for a faster turnaround you may want to ask your principal to sign it, but it would be up to his/her discretion, since nothing has been communicated to them. If the Principal does sign, The School Supply Tax Credit Claim Form. Please send a copy of the completed Form to the Payroll Manager.