

## Eligible Teacher Tax Credit

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The Government of Canada has introduced a **new** tax credit for 2016 and beyond referred to as the Eligible Educator School Supply Tax Credit. The details of this Tax Credit are on CRA webpage <http://www.cra-arc.gc.ca/gncy/bdgt/2016/qa03-eng.html>

A few points of interest are:

- Tax credit is based on an amount up to \$1,000 for purchases of eligible teaching supplies by the employee in a taxation year.
- 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 teachers 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.
- The CRA website provides details on what are eligible supplies as well as what is not an eligible item. Of special note in the Non Eligible items are computers, tablets and rugs.
- Supplies must be purchased in the tax year that they are claimed.
- Employees must retain the itemized receipts for their claims.

Canada Revenue has directed teachers and ECE's who wish to claim this Tax Credit to do the following: "If you claim the 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 CRA requests it"

Therefore, LKDSB will provide an attestation document for employees. This attestation can be requested through LKDSB's Staff Intranet (<https://portal.lkdsb.net>). Like the offence declaration, the employee will attest to this certification as well as providing the dollar amount of their personal expenses incurred. The employee will provide their employee number and date of birth as a verification of their identity. Within two weeks of the attestation, a signed copy of the declaration will be sent to the employees LKDSB email.

Employees who are eligible are:

- employed between January 1, 2016 to December 31, 2016
- were either a permanent teacher, LTO or ECE teaching in a LKDSB school

The link to the tax credit form is found at <https://survey.lkdsb.net/taxcredit.aspx>. The portal is available now and will be closed on April 21, 2017.