



## Administrative Procedures

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| <b>AP-720</b>                           | <b>Date of implementation:</b> January 31, 2023 |
|   | <b>Date of update:</b> March 9, 2023            |
| <b>TEACHER SCHOOL SUPPLY TAX CREDIT</b> | <b>Related Administrative Procedures:</b>       |

**Purpose:** The Teacher School Tax Credit was established in recognition of the fact that teachers purchase materials to enhance learning in the classroom or the learning environment itself. In many cases, these materials are replaced on a recurring basis or are materials that complement existing materials.

Any teacher who holds a valid Saskatchewan teacher's certificate, who is employed at an elementary or secondary school, is eligible to claim the tax credit for expenses not reimbursed by the school.

### **Procedures:**

- 1) Eligible teachers must keep receipts for allowable items for the calendar year (January to December) and attach them to the Teacher School Supply Tax Credit form. Teachers should complete one form for each school at which they teach in a given calendar year.
- 2) The applicable receipts must accompany the Teacher School Supply Tax Credit form, which is then submitted to the school principal for approval. (School principals should submit their form to the Superintendent of Learning for approval.) Ensure that this form is signed by both the applicant and the approver.
- 3) The total eligible expenses, up to a maximum of \$1,000 per calendar year, can be claimed on the teacher's personal income tax return. Receipts do not have to be included with the tax return, but teachers should keep them in case Canada Revenue Agency asks to see them.
- 4) Certification should be requested from your Principal (Superintendent of Learning) in a timely manner and kept along with receipts in case Canada Revenue Agency requests to see it. If Canada Revenue Agency requests that you provide certification from your employer and you do not provide it, even if you can provide receipts, your claim for the tax credit will be denied.
- 5) Principals may only approve items used in their school. Principals must be satisfied that the materials listed were purchased to enhance learning in the classroom or learning environment itself and the teacher was not reimbursed by the school.
- 6) Allowable school supplies: an eligible supplies expense must be paid in the taxation year by an eligible teacher for supplies that are purchased for facilitating learning and directly consumed or used in an elementary or secondary school in the performance of an individual's duties of employment.
- 7) For more information, contact your income tax preparer or go to Canada Revenue Agency's website: <https://www.canada.ca/en/revenue-agency/services/forms-publications.html>.

*Reference:*

[\*Eligible Teacher School Supply Tax Credit Form\*](#) *(internal document)*