



## Line 46900 – Eligible educator school supply tax credit



This credit has now received Parliamentary approval. This means that the CRA can now process your 2021 income tax and benefit return if you claimed this credit. If you didn't claim this credit and need to change your return, this [tax tip](#) gives you all the information that you need.

**Note:** Line 46800 was line 468 and line 46900 was line 469 before the 2019 tax year.

If you were an **eligible educator**, you can claim up to \$1,000 of **eligible supplies expenses**.

### Eligible educator

You are considered an eligible educator if, at any time during the 2021 tax year, both of the following conditions are met:

- You were employed in Canada as a teacher or an early childhood educator at an elementary or secondary school, or a regulated child care facility
- You held a teaching certificate, license, permit or diploma, **or** a certificate or diploma in early childhood education, which was valid and recognized in the province or territory in which you were employed

### Eligible supplies expenses

An eligible supplies expense is the amount that you paid in 2021 for **teaching supplies** that meet all of the following conditions:

- You bought the teaching supplies for teaching or facilitating students' learning
- The teaching supplies were directly consumed or used in the performance of the duties of the eligible educator's employment
- You were not entitled to a reimbursement, allowance, or any other form of assistance for the expense (unless the amount is included in the calculation of your income from any tax year and is not deductible in the calculation of your taxable income)
- The eligible teaching supplies expense was not deducted from any person's income for any year or included in calculating a deduction from any person's tax payable for any year

**Teaching supplies** are consumable supplies and **prescribed durable goods**. Durable goods are:

- books, games, and puzzles
- containers (such as plastic boxes or banker boxes)
- educational support software
- calculators (including graphing calculators)
- external data storage devices
- web cams, microphones and headphones
- wireless pointer devices
- electronic educational toys
- digital timers
- speakers
- video streaming devices
- multimedia projectors
- printers
- laptop, desktop and tablet computers, provided that none of these items are made available to the eligible educator by their employer for use outside of the classroom

#### Notes

Teaching supplies purchased in order to teach from an online platform due to COVID-19 are eligible for this credit if all of the conditions above have been met.

Disposable masks that are not supplied by your school are considered consumable supplies if students are required to wear them in your classroom and all of the conditions above have been met.

The CRA may ask you later to provide a written certificate from your employer or a delegated official of the employer (such as the principal of the school or the manager of the child care facility) attesting to the eligibility of your expenses for the year.

## Completing your tax return

Enter on **line 46800** of your return the total of your supplies expenses for the eligible educator school supply tax credit, up to a maximum \$1,000. Multiply the amount from line 46800 by 25% and enter the result on **line 46900** of your return.

## Forms and publications

[Income Tax Package – Guide, return, and schedules](#)

► [Report a problem or mistake on this page](#)

[Share this page](#)

Date modified: 2022-01-18