

## **Memo #16**

Date: February 24, 2022

To: Members

Re: **Shared Spaces; T4 Tax Slip; Eligible School Supply Tax Credit; Home Expenses During Pandemic**

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### **Shared Spaces**

Regarding preparation time, it is strongly encouraged that classroom teachers leave the classroom while the Teacher teaching an alternate subject (FSL, Social Studies, Dance, etc.) is present. We must be respectful of our colleagues that are not in a position where they have their own classroom space to deliver curriculum. As a result, they must move from classroom-to-classroom to provide instruction, which is a less than perfect scenario for many reasons.

During the time that teachers are assigned to a classroom to deliver instruction, we have to be respectful that the space becomes **theirs to use**. It is a professional courtesy to vacate the space, to allow the teacher sole use of the space with the students in their care. When classroom teachers remain in the room, students can easily become confused as to who is “in charge” at that time. It is recognized that there are times when classroom teachers might have to remain during a prep period due to performing a specific task that is restricted to the classroom space, but **this should be the exception, not the rule**.

In the Education Act, within the Teaching Profession Act and Duties of a Member to Fellow Members:

18 (1) A member shall,

a. avoid interfering in an unwarranted manner between other teachers and pupils.

In the end, we are all teachers, and we need to be cognizant that when another teacher is teaching, the instructional and classroom management responsibilities are shifted to our colleague.

### **T4 Tax Slip**

Your Basic Life and Accidental Death and Dismemberment (AD&D) benefit premiums are taxable and used to be included on the T4 we received from the Board when our benefits were run by the Board.

Now that our benefits are run through the OECTA Employee Life and Health Trust (ELHT), a separate T4A needs to be issued.

This amount is nothing new, just a separate T4A.

You should have received an email requesting either an electronic version or a paper copy (sent through the mail). If you haven't received your T4A by March Break you should be contacting OTIP at 1-866-783-6847.

### **Eligible Educator School Supply Tax Credit**

Teachers are eligible to claim a tax credit of up \$1000 of purchases of eligible teaching supplies in a taxation year. Maximum tax credits 15% of purchases or \$150.00

### Eligible Supplies (Consumable Goods):

- Construction paper for activities
- Items for science experiments
- Art Supplies
- Various stationary items – pens, pencils, posters etc.
- Games and puzzles
- Books for the classroom
- Containers
- Educational Software

### Ineligible Supplies (Durable Goods):

- Computers, tablets
- Rugs

For your records, in case of an audit, you will need form completed.

### **Home Expenses During COVID-19 Pandemic**

The Canada Revenue Agency (CRA) has extended COVID-19 guidelines regarding work-space-in-the-home expenses and supplies deductions for the 2021 tax year.

Educators can claim a deduction for work-space-in-the-home expenses and supplies deductions for the period that they worked from home, since they meet the following criteria:

- Worked from home in 2021 due to the COVID-19 pandemic.
- Worked more than 50% of the time from home for a period of at least four (4) consecutive weeks in 2021

Educators are eligible to claim work-space-in-the-home expenses and supplies deductions, using:

The Temporary Flat Rate Method, which does not require you to obtain a Form T2200S. Using this method, you can claim up to a maximum of \$500 in expenses. Use this website: [www.canada.ca](http://www.canada.ca) to learn more about this method.

**If you have any concerns, please contact the Unit office at 705-733-9625 or 1 800 558 4815**