

## An Update on Bill C-8 Impact on Teachers and Educators

This note is to provide information to CTF/FCE membership about [Bill C-8, An Act to implement certain provisions of the economic and fiscal update tabled in Parliament on December 14, 2021 and other measures](#) and its implications regarding teacher tax filings for 2021. Unfortunately, it appears that teachers and educators who claim [Line 46900 – Eligible educator school supply tax credit](#) for their 2021 tax return will experience delays with their Notices of Assessment (and subsequent refunds). We understand this can be confusing for your members, so we have tried to simplify things for you and them.

If you have already filed for the 2021 tax year the following scenarios could apply:

- **Bill C-8 doesn't achieve Royal Assent this session and you claimed the Eligible Educator School Supply Tax Credit:** You will receive your Notice of Assessment shortly after the bill is defeated or the House rises for the summer; the Eligible Educator School Supply Tax Credit will be processed at 15%.
- **Bill C-8 does achieve Royal Assent and you did claim the Eligible Educator School Supply Tax Credit:** You will receive your Notice of Assessment shortly after the bill achieves Royal Assent; the Eligible Educator School Supply Tax Credit will be processed at 25%.
- **Bill C-8 does achieve Royal Assent and you didn't claim the Eligible Educator School Supply Tax Credit:** You will receive your Notice of Assessment after filing without delay; after the bill achieves Royal Assent you will be able to request a reassessment for your 2021 filing to claim the Eligible Educator School Supply Tax Credit at 25% (there is no deadline for this, so you can do it when you file your taxes next year for convenience).

If you haven't yet filed for the 2021 tax year you have a **CHOICE**:

1. **You can file your taxes WITHOUT claiming the Eligible Educator Tax credit** at this time:  
You will receive your Notice of Assessment shortly after filing.

If the bill achieves Royal Assent, you will be able to request a reassessment for your 2021 filing to claim the Eligible Educator School Supply Tax Credit at 25%. There is no deadline for seeking a reassessment.

**OR**

if the bill is defeated or the House rises for the summer prior to Royal Assent you will still be able to request a reassessment for your 2021 filing to claim the Eligible Educator School Supply Tax Credit; it will be processed at 15%. There is no deadline for seeking a reassessment.

2. **You can file your taxes WITH the Eligible Educator Tax credit included:**

You will receive your Notice of Assessment shortly after the bill achieves Royal Assent; the Eligible Educator School Supply Tax Credit will be processed at 25%

**OR**

if the bill is defeated (unlikely) or the House rises for the summer prior to Royal Assent, the Eligible Educator School Supply Tax Credit will be processed at 15%.

**Please Note:** In regard to the bill not passing this session; the House of Commons is scheduled to run until June 23, 2022 (subject to change), so that is the effective timeframe that CRA would then proceed with processing returns at the original rate of 15% for those who have filed for the Eligible Educator Tax Credit. In the very unlikely event the bill is not passed in this legislative window (before June 23, 2022) but is passed in the following legislative window in the fall of 2022 (beginning September 19, 2022) the CRA has informed the CTF/FCE they will automatically process reassessments for everyone who claimed the Eligible Educator Tax Credit at the appropriate 25% rate.

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