



St. Michaels
University School

Child Care Expense Deduction

Canada Revenue Agency allows the deduction of Child Care Expenses under certain conditions. Where an educational institution provides both child care and an educational program, the portion of the fees relating to child care may qualify as child care expenses.

The non-instructional, supervised times could include recess and lunch time which represent approximately 18% of the time from the start of school in the morning to the end of the school day.

We recommend that you consult your tax advisor on the eligibility of a portion of the SMUS fees you have paid prior to including this expense in your return.