

Student income tax breaks outlined



Never give a sucker an even break

Dal Photo / Mooney

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The subject of income tax is a complex one, but important to all Canadian residents.

Students must, like all other adult Canadians, file a return for any year in which they have income exceeding allowable deductions. Of course many students may not have to pay any income tax, even if they have received money during the year for part-time or summer employment.

This article is a basic guide outlining some of the laws and responsibilities commonly applicable to university students.

All taxpayers are entitled to a standard personal exemption of \$1878 and a minimum of \$100 for medical expenses and charitable donations. A 3 percent deduction for employment expenses (to a maximum of \$150) may also be made from employment earnings.

As well as these exemptions which apply to everyone there are certain other exemptions which may be claimed by students.

Tuition Fees

Students may deduct tuition fees paid to the university (provided they exceed \$25). These fees may be claimed only by the students, and not by his/her parent or some other person, regardless of who may have actually paid for them.

Tuition fees may be deducted for either the 'calendar year' or 'academic year', at the option of the student. Their taxable income for any twelve month period, provided that the period begins in the calendar year in which the student received the income on which she/he is paying tax.

These fees, of course, must not have been claimed previously.

A tuition fee claim must be supported by an official receipt. This is the fee statement signed by the university at registration, and a cash receipt serves for this if fees are paid in installments.

Education Deductions

The education deduction may be claimed by any student in full-time attendance at designated education institutions. This consists of \$50 for each month of full-time attendance in the taxation (calendar) year.

Attendance must be for at least three consecutive weeks, and the term includes the beginning and concluding months of the school term. If the student has no taxable income, or needs to claim only part of the education deduction in order to reduce his/her taxable income to zero, her/his parents, spouse or guardian may claim it all, or the unclaimed part, of the education deduction.

Moving Expenses

Everytime a student leaves university to work (for work-terms or summer employment), she/he may claim moving expenses against earned income.

Students moving to a university may claim moving expenses only against taxable award income.

These expenses may not be claimed if the student was reimbursed by her/his employer.

Expenses that are deductible include travelling costs (including meals and lodging en route); transportation and storage; temporary accommodation (up to 15 days).

Receipts must be retained to support any of the above claims. A completed T1-M form must be attached to your return; a copy of this form is available from your local taxation office.

Property Tax and Sales Tax Credit

A student living in residence may claim \$25 occupancy cost for the year.

Child Care Expenses

The cost of caring for children is allowed, within certain limitations, as a deduction from the income of a working mother, or, in some cases, from the income of the father.

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systems, calling it a "throwback to 19th century sweat-shop conditions".

Molson's explanation of the incentive system is contained in the rejoinder: "The incentive system essentially rewards workers for their efforts expended, according to a pace which they establish themselves, in the context of a system which reduces the need for continual supervision".

Just how the furniture system "rewards" workers for their efforts has already been covered in the section above on wages. The reference to the work pace as being set by the workers themselves is also pure rhetoric. Furniture workers aren't there to engage a hobby, but to make a living. The cost of living is something they have no control over. As it increases, the incentive system demands that they increase the pace of production, whether they like it or not.

But the incentive system is well described as one which "reduces the need for continual supervision". Indeed, this is the essence of the system. The "boss" doesn't have to check periodically to make sure people aren't slacking off. The pay system does the "bosses" work automatically and is omnipresent each working minute of the day.

Not only does the incentive system make the "boss" omnipresent all the time, it pits worker against worker where parts of the productive process are dependent on one another, and completely destroys the co-operative nature of productive labour. And because it stresses "individual" efforts and isolates each worker, the incentive system is totally anti-thetical to the basic egalitarian principles that unionism is founded on.

Under the incentive system, the

fast worker cannot have concern for those who cannot maintain the specified pace; on wages, all workers must be treated and paid equally for performing the same job for the same length of time.

Because the incentive system represents an attack on the dignity of labour and on basic collective principles, the Vilas workers are not alone in their active struggle against it. At the present time there are no less than 6 other strikes in progress in Quebec over the same issue. And, according to CNTU officials in Montreal, the union movement in Quebec is committed to actively supporting every worker's struggle where incentive pay schemes are under attack.

The Vilas struggle is very important, however, because a victory for labour there would set a precedent which would force other furniture manufacturers and other industries to abolish the incentive system. As one union official put it, "workers have always dreamed of abolishing incentive programs, but only recently has it become realistic to actively struggle for this goal".

BOYCOTT MOLSONS

What can students do? We can boycott Molson products individually by refusing to buy them, and collectively by refusing to stock them in student unions, student pubs, and at student organized functions. And, through our own media and outside media contacts, we can bring the message to others, particularly to trade unionists in our communities.

What will this do? It will put pressure on the Molson's Company. Maybe Molson's will then decide to direct their full attention to arriving at a just settlement of the Vilas dispute instead of wasting their time publicly condemning the union and harrasing media which dare to explain the worker's just demands.

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