

November 18, 2021

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FROM: Leslie S. Littman, CTA Secretary-Treasurer RE: **Teachers can deduct out-of-pocket classroom expenses including COVID-19 protective items**

I hope that you are all doing well and keeping safe. As we return to the classrooms, many of us have purchased classroom supplies, including COVID-19 protective items, out of our own pockets to keep our students safe.

The IRS has issued COVID Tax Tip 2021-169 on November 16, 2021, for eligible educators who may be able to offset qualified expenses they paid in 2021 when they file their tax return in 2022.

Educators who work in schools may qualify to deduct up to \$250 of unreimbursed expenses. That amount goes up to \$500 if two qualified educators are married and file a joint return. However, neither spouse can deduct more than \$250 of their qualified expenses when they file their federal tax return.

Taxpayers qualify for this deduction if they:

- Teach any grade from kindergarten through twelfth grade.
- Are a teacher, instructor, counselor, principal, or aide.
- Work at least 900 hours during the school year.
- Work in a school that provides elementary or secondary education.

Qualified expenses include:

- Professional development courses.
- Books.
- Supplies.
- Computer equipment including related software and services.
- Supplementary materials.
- Athletic supplies only for health and physical education
- Personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus.

Expenses for COVID-19 protective items. These items include, but are not limited to:

- Face masks.
- Disinfectant for use against COVID-19.
- Hand soap.
- Hand sanitizer.
- Disposable gloves.
- Tape, paint, or chalk to guide social distancing.
- Physical barriers, such as clear plexiglass.
- Air purifiers.
- Other items recommended by the Centers for Disease Control and Prevention to be used for the prevention of the spread of COVID-19.

This deduction is for unreimbursed expenses paid or incurred during the tax year. Taxpayers should keep records, such as receipts, and other documents that support the deduction with other tax documents. Eligible taxpayers will claim the deduction as an adjustment to income (educator expense) on Schedule 1 that you attach to your [Form 1040](#), [Form 1040-SR](#), or [Form 1040-NR](#).