



New school year reminder to educators; maximum educator expense deduction rises to \$300 in 2022

IR-2022-148, August 10, 2022

WASHINGTON — As the new school year begins, the Internal Revenue Service reminds teachers and other educators that they'll be able to deduct up to \$300 of out-of-pocket classroom expenses for 2022 when they file their federal income tax return next year.

This is the first time the annual limit has increased since the special educator expense deduction was enacted in 2002. For tax years 2002 through 2021, the limit was \$250 per year. The limit will rise in \$50 increments in future years based on inflation adjustments.

For 2022, an eligible educator can deduct up to \$300 of qualifying expenses. If they're married and file a joint return with another eligible educator, the limit rises to \$600. But in this situation, not more than \$300 for each spouse.

Who qualifies?

Educators can claim this deduction, even if they take the standard deduction. Eligible educators include anyone who is a kindergarten through grade 12 teacher, instructor, counselor, principal or aide in a school for at least 900 hours during the school year. Both public and private school educators qualify.

What's deductible?

Educators can deduct the unreimbursed cost of:

- Books, supplies and other materials used in the classroom.
- Equipment, including computer equipment, software and services.
- COVID-19 protective items to stop the spread of the disease in the classroom. This includes 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 and other items recommended by the Centers for Disease Control and Prevention.
- Professional development courses related to the curriculum they teach or the students they teach. But the IRS cautions that, for these expenses, it may be more beneficial to claim another educational tax benefit,

especially the lifetime learning credit. For details, see [Publication 970, Tax Benefits for Education](#), particularly Chapter 3.

Qualified expenses don't include the cost of home schooling or for nonathletic supplies for courses in health or physical education. As with all deductions and credits, the IRS reminds educators to keep good records, including receipts, cancelled checks and other documentation.

Reminder for 2021 tax returns being filed now: Deduction limit is \$250

For those who received a tax filing extension or still need to file a 2021 tax return, the IRS reminds any educator still working on their 2021 return that the deduction limit is \$250. If they are married and file a joint return with another eligible educator, the limit rises to \$500. But in this situation, not more than \$250 for each spouse.

File electronically when ready. Tax-filing software uses a question-and-answer format that makes doing taxes easier. Whether a return is self-prepared or prepared with the assistance of a tax professional or trained community volunteer, the IRS urges everyone to file electronically and choose direct deposit for refunds. For details, visit [Electronic Filing Options for Individuals](#).

In addition, the IRS urges anyone who owes taxes to choose the speed and convenience of paying electronically, such as with IRS Direct Pay, a free service available only on IRS.gov. For information about this and other payment options, visit [Pay Online](#).

Taxpayers who requested more time to file an accurate return have until October 17, 2022. Those who have what they need to file, however, should file as soon as possible to avoid delays in processing their return. Taxpayers are urged to file electronically when they are ready and avoid the last-minute rush to file at the deadline.

Page Last Reviewed or Updated: 10-Aug-2022