Expenses that teachers can and can't deduct on their tax returns

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As teachers head back for a new school year, they often pay for various expenses for which they don't receive reimbursement. Fortunately, they may be able to deduct them on their tax returns. However, there are limits on this special deduction, and some expenses can't be written off.

For 2019, qualifying educators can deduct some of their unreimbursed out-of-pocket classroom costs under the educator expense deduction. This is an "above-the-line" deduction, which means you don't have to itemize your deductions to claim it.

Eligible deductions

Here are some details about the educator expense deduction:

- For 2019, educators can deduct up to $250 of trade or business expenses that weren't reimbursed. (The deduction is $500 if both taxpayers are eligible educators who file a joint tax return, but these taxpayers can't deduct more than $250 each.)
- Qualified expenses are amounts educators paid themselves during the tax year.
- Examples of expenses that educators can deduct include books, supplies, computer equipment (including software), other materials used in the classroom, and professional development courses.
- To be eligible, taxpayers must be kindergarten through grade 12 teachers, instructors, counselors, principals or aides. They must also work at least 900 hours a school year in a school that provides elementary or secondary education as determined under state law.

Educators should keep receipts when they make eligible expenses and note the date, amount and purpose of each purchase.

Ineligible deductions

Teachers or professors may see advertisements for job-related courses in out-of-town or exotic locations. You may have wondered whether traveling to these courses is tax-deductible on teachers' tax returns. The bad news is that, for tax years 2018–2025, it isn't, because the outlays are employee business expenses.

Prior to 2018, employee business expenses could be claimed as miscellaneous itemized deductions. However, under the Tax Cuts and Jobs Act, miscellaneous itemized deductions aren't deductible by individuals for tax years 2018–2025.

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The Law Office of Eugene Gorrin, LLC
17 Watchung Avenue, Suite 204
Chatham, NJ 07928
973.701.9300
egorrin@gorrinlaw.com
www.gorrinlaw.com