

# Educator Tax Deduction Made Permanent, Expanded



**Victory! For more than a decade, NEA has fought to make the \$250 above-the-line educator tax deduction permanent. With passage of the Protecting Americans from Tax Hikes (PATH) Act of 2015, we achieved that goal—and more. The educator tax deduction is now permanent, indexed to inflation, and can be used for professional development as well as classroom materials and supplies.**

- ▶ The educator tax deduction is available K-12 teachers, instructors, paraeducators/aides, counselors, and principals.
- ▶ To qualify for the educator tax deduction, you must work at least 900 hours in a qualified elementary, middle, or high school.
- ▶ The educator tax deduction is claimed “above the line,” which makes it more valuable than a regular deduction in these ways: First, non-itemizers, as well as itemizers, can claim it. Second, it can lower your adjusted gross income (AGI) slightly for other tax return purposes.
- ▶ The definition of “qualified expenses” encompasses classroom materials and supplies—including books, videos, and computer equipment—as well as professional development related to the curriculum in which the educator provides instruction.
- ▶ While couples who share careers in education can double up on the deduction for up to \$500 a year on a joint return, each spouse is limited to \$250 of qualified expenses. For example, if a husband spends \$100 on school supplies and the wife spends \$400, the amount attributable to the wife is limited to \$250 for a total of \$350.
- ▶ For more information on the educator tax deduction, go to [www.irs.gov/taxtopics/tc458.html](http://www.irs.gov/taxtopics/tc458.html).