

## **SEO DETAILS:**

Page Title: Educator Expense Deduction: Qualifications and Increases for 2022 | [INSERT RELATED SERVICE] | [INSERT FIRM NAME]

Meta Description: [NAME OF FIRM] provides an overview of the educator expense deduction, who qualifies and what's covered by the new deduction increase.

Headline: Educator Expense Deduction: Qualifications and Increases for 2022

## **BODY COPY:**

With the summer ending and kids heading back to school, teachers are planning what they need to set up their classrooms effectively for their new groups of students.

Teachers across the country often spend their hard-earned dollars to ensure that their classrooms have enough supplies. In fact, a survey from 2021 indicated that the average pre-kindergarten through twelfth grade teacher spends about [\\$750 each year](#) to purchase items for their classrooms.

To address this classroom deficit, Congress started allowing teachers to deduct some of these expenses roughly 20 years ago. However, only certain educators can take this deduction, and only specific types of expenditures qualify.

### **An Overview of the Educator Expense Deduction**

From 2002 to 2021, teachers could deduct up to \$250 per year for classroom expenses. Now, for the first time since 2002, the total deduction amount has increased to \$300. It is also set to increase in \$50 increments in the future to adjust for inflation.

The educator expense deduction is unlike other types of deductions because teachers can still take it regardless of whether they itemize or take the standard deduction. That means that it is a dollar-for-dollar deduction that teachers should use to save money at tax time if they qualify.

The deduction is based on each individual. For instance, if both spouses are educators and had expenses, then the deduction limitation doubles. For 2022, that limitation is \$600. For tax returns prepared for 2021 (even if they have not been filed yet), the limitation is \$500 (\$250 for each spouse).

### **Who Can Take the Educator Expense Deduction?**

Only teachers (and other educators) can take this deduction. The term "educator" goes beyond just teachers. To be an "educator," you can be a teacher, principal, instructor, counselor or aide. You must also work at least 900 hours in the school for this tax deduction.

Educators can take this deduction regardless of whether they work at a public or private school.

### **What Expenses Are Deductible?**

Not all educator expenses are deductible. Only those costs that fall into one of the following categories can be deducted. Keep in mind that any supplies purchased actually must be used in the classroom.

- Books
- Supplies
- Equipment (computers, software, etc.)

- COVID-19 protective item (masks, disinfectant, hand sanitizer, disposable gloves, paint, tape or chalk to help with social distancing markers)
- Professional development courses

Educators cannot deduct homeschooling supplies or nonathletic supplies for courses in physical education.

Every deduction needs to be documented, so keeping proof of purchase, such as actual receipts or order summaries, is important. If requested, educators must be able to produce this information for [the IRS](#).

### ***Professional Development Classes***

Although educators can deduct professional development courses as part of the educator expense deduction, it might be more beneficial to take the lifetime learning credit instead. The lifetime learning credit allows educators to take a tax credit for some of their professional education expenses.

This credit is up to \$2,000 per tax return. The classes must be taken at an eligible educational institution, and the costs must be for tuition, books, supplies or other expenses.

There are also income limitations to take this type of credit. The total credit you can take is reduced if your modified adjusted gross income (MAGI) is more than \$59,000 (or \$118,000 for joint filers). Taxpayers cannot take the credit at all if their MAGI is over \$69,000 (\$138,000 for joint filers).

### **Get Help with Tax Planning**

Most tax professionals will realize if their client is an educator and ask whether there are any qualifying expenses. However, this is an area that can be overlooked at tax time. Be sure to talk with your tax professional about how to take advantage of both the educator expense deduction and lifetime learning credit.

### **CLOSE:**

If you have any questions or would like additional information on educator expense deductions, please contact [NAME] in our [DEPARTMENT] at [NUMBER] or [EMAIL].

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