



New school year reminder to educators; maximum educator expense deduction is \$300 in 2023

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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 2023 when they file their federal income tax return next year.

This is the same limit that applied in 2022, the first year this provision became subject to inflation adjustment. Before that, the limit was \$250. The limit will rise in \$50 increments in future years based on inflation adjustments.

This means that an eligible educator can deduct up to \$300 of qualifying expenses paid during the year. 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 who worked 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.

For 2022 tax returns being filed now: Don't forget to claim educator expenses

For those who received a tax filing extension, qualify for a disaster extension, or for any other reason are still working on their 2022 return, the IRS reminds educators that the rules for claiming the deduction are the same as they are for 2023. For those who obtained an extension, the filing deadline is Oct. 16, 2023. But taxpayers can avoid processing delays by filing before that date.

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 IRS.gov/efile.



News Release

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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 IRS.gov/Payments.