

Educator Expenses



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Don't rely on this table alone. Refer to Publication 529, Miscellaneous Deductions, for more details.

Question	Answer
What is the maximum benefit?	\$250 (If the taxpayer and spouse are both eligible educators, they can deduct up to \$500, but neither can deduct more than their own expenses up to \$250).
Who can claim the expense?	Eligible Educators — an eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.
What are qualifying expenses?	Qualifying expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. Additionally, professional development expenses are allowed unless reimbursement is offered by the school but not accepted.
What are nonqualifying expenses?	Expenses for home schooling or nonathletic supplies for courses in health or physical education.
What other issues apply?	Taxpayer must reduce qualified expenses by <ul style="list-style-type: none">• Excludable U.S series EE and I savings bond interest from Form 8815• Nontaxable qualified tuition program earnings or distributions• Nontaxable distribution of earnings from a Coverdell education savings account• Any reimbursements received for expenses that weren't reported on the Form W-2

Note: Professional development expenses include courses related to the curriculum in which the educator provides instruction.

Note: Qualified expenses include amounts paid or incurred for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus.



The deduction amount is indexed for inflation and may change in future years.