

Teachers who are getting their classrooms ready for a new school year often pay for some of their classroom supplies out-of-pocket. They may be able to get some of that cost back by taking advantage of a special tax break for educators. This deduction improved after the Tax Cuts and Jobs Act (TCJA) became effective in 2018. Currently, the deduction amount is limited to \$300 per educator. This limit will rise in \$50 increments in future years, based on inflation adjustments.

## The Update

For 2024, qualifying elementary and secondary school teachers and other eligible educators (such as counselors and principals) can **deduct up to \$300 of qualified expenses**. Two eligible married educators who file a joint tax return can deduct up to \$600 of unreimbursed expenses — limited to \$300 each.

Qualified expenses include amounts paid or incurred during the tax year for books, supplies, computer equipment, related software, services, and other equipment and materials used in classrooms. The cost of certain professional development courses may also be deductible. However, homeschooling supplies and nonathletic supplies for health or physical education courses aren't eligible.

## Head of the tax class

Some additional rules apply to this deduction. If you're an educator or you know one who might benefit from this tax break, feel free to [contact us](#) for more details.