



Educators can now deduct out-of-pocket expenses for COVID-19 protective items

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WASHINGTON – Eligible educators can deduct unreimbursed expenses for COVID-19 protective items to stop the spread of COVID-19 in the classroom. COVID-19 protective items include, but are not limited to:

- face masks;
- disinfectant for use against COVID-19;
- hand soap;
- hand sanitizer;
- disposable gloves;
- tape, paint or chalk to guide social distancing;
- physical barriers (for example, clear plexiglass);
- air purifiers; and
- other items recommended by the Centers for Disease Control and Prevention (CDC) to be used for the prevention of the spread of COVID-19.

[Rev. Proc. 2021-15](#), issued today, provides guidance related to educators and their expenses under the COVID-related Tax Relief Act of 2020, which was enacted as part of the Consolidated Appropriations Act, 2021. The new law clarifies that unreimbursed expenses paid or incurred after March 12, 2020, by eligible educators for protective items to stop the spread of COVID-19 qualify for the educator expense deduction.

The educator expense deduction rules permit eligible educators to deduct up to \$250 of qualifying expenses per year (\$500 if married filing jointly and both spouses are eligible educators, but not more than \$250 each).

Eligible educators include any individual who is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

This deduction is for expenses paid or incurred during the tax year. Taxpayers claim the deduction on [Form 1040](#), [Form 1040-SR](#) or [Form 1040-NR](#) (attach [Schedule 1 \(Form 1040\)](#)).

For additional information regarding the deduction for certain expenses of an eligible educator, see the [Instructions for Form 1040 and Form 1040-SR](#) or the Instructions for Form 1040-NR.

For more information about this, the COVID-related Tax Relief Act of 2020 and other tax changes, visit IRS.gov.