

[14] Teacher Expenses: For the 2022 tax year, teachers and other educators who dig into their own pockets to buy books, supplies, COVID-19 protective items, and other materials used in the classroom can deduct up to \$300 of these out-of-pocket expenses (\$250 for 2021). The maximum deduction for 2022 jumps to \$600 for a married couple filing a joint return if both spouses are eligible educators – but not more than \$300 each.

An "eligible educator" is anyone who is a kindergarten through 12th grade teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year. Homeschooling parents can't take the deduction.

This is an "above-the-line" deduction. So, you don't have to itemized to claim it.