



KROKIDAS & BLUESTEIN LLP

**CLIENT ALERT**

**EDUCATOR DEDUCTION FOR COVID-19 RELATED  
OUT-OF-POCKET EXPENSES**

On February 4, 2021, the Internal Revenue Service (“IRS”) issued an advance version of Revenue Procedure 2021-15, providing guidance related to the deductibility of educator expenses under the COVID-related Tax Relief Act of 2020 (the “COVID Tax Relief Act”). As described in the Revenue Procedure, “eligible educators” may deduct unreimbursed expenses paid or incurred after March 12, 2020 for “COVID-19 protective items” to stop the spread of COVID-19 in the classroom.

“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. A “school” for purposes of the deduction is any school which provides elementary or secondary education. “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 to be used for the prevention of the spread of COVID-19.

In accordance with Section 275 of the COVID Tax Relief Act, an eligible educator may treat unreimbursed expenses for COVID-19 protective items as expenses for which a deduction is allowed. The educator expense deduction rules under Section 62 of the Internal Revenue Code limit the deductible amount to \$250 of qualifying expenses per year (or \$500 if married filing jointly and both spouses are eligible educators, but not more than \$250 each).

If you have any questions about the deduction, please contact Attorneys Elka Sachs, [esachs@kb-law.com](mailto:esachs@kb-law.com), or Eric Reustle, [ereustle@kb-law.com](mailto:ereustle@kb-law.com).