



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

September 18, 2020

The Honorable Stephanie Murphy  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Murphy:

Thank you for your letter dated July 29, 2020, to Commissioner Rettig and Chief Counsel Desmond. You asked if K-12 teachers (eligible educators) may deduct expenses related to purchasing cleaning supplies, air purifiers, personal protective equipment (including face masks), and similar items during the COVID-19 pandemic, under Section 62(a)(2)(D) of the Internal Revenue Code (Code).

We understand the COVID-19 pandemic is an unprecedented circumstance and many educators will choose to purchase cleaning supplies, air purifiers, and personal protective equipment.

Section 62(a)(2)(D) of the Code provides an “above the line” deduction from gross income that eligible educators may take for certain employee business expenses to determine adjusted gross income. Under this provision, an eligible educator may deduct up to \$250 (\$500 if married filing jointly and both spouses are eligible educators, but not more than \$250 each) for certain qualified unreimbursed trade or business expenses.

Qualified expenses are amounts the eligible educator paid or incurred (1) for participation in professional development courses related to the curriculum in which he or she provides instruction to students; and (2) in connection with books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials that are used in the classroom.

To claim a deduction under Section 62(a)(2)(D) of the Code, a teacher’s expense must qualify as an ordinary and necessary employee business expense under Section 162(a) of the Code. Generally, an employee’s deductible trade or business expense must be directly related to performing their trade or business as an employee and not merely be “helpful or appropriate.” Specifically, to qualify as an ordinary and necessary business expense, a teacher’s expense must be customary and directly related to the subject matter that they teach. For example, the purchase of a calculator would be deductible by a math teacher because it is directly related to their subject matter, but the purchase of a fan to cool a classroom would not be deductible, even though it may be helpful and appropriate.

Therefore, although teachers may personally purchase equipment for classroom use, and the money may be well spent, the law does not allow a deduction for purchases that are not directly related to and “ordinarily” made for teaching a specific grade level or subject matter.

Although Section 62(a)(2)(D) of the Code does not allow a deduction of these items because they are not directly related to an educator’s subject matter, we will continue to consider options to accommodate educators’ unique needs in this difficult and challenging time.

I hope this information is helpful. If you have additional questions, please feel free to contact me at 202-317-4846, or a member of your staff may contact attorneys in this office, Edward C. Schwartz at 202-317-4740 or Sharon Y. Horn at 202-317-4426.

Sincerely,

John P. Moriarty  
Associate Chief Counsel  
(Income Tax & Accounting)