

COMMITTEE ON WAYS AND MEANS  
SUBCOMMITTEE ON TRADE  
SUBCOMMITTEE ON WORKER & FAMILY SUPPORT

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July 29, 2020

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

The Honorable Michael J. Desmond  
Chief Counsel  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Commissioner Rettig and Chief Counsel Desmond:

As a Member of the House Committee on Ways and Means, I write to respectfully seek confirmation that the educator expense tax deduction can be claimed by K-12 teachers who purchase cleaning supplies, air purifiers, and personal protective equipment like masks for use in their classrooms during the COVID-19 pandemic.

As you know, an elementary or secondary school teacher may deduct up to \$250 per tax year for certain unreimbursed expenses. Qualified expenses include those incurred by an eligible educator for “supplies” and “other equipment” that are “used by the eligible educator in the classroom.” See Internal Revenue Code section 62(a)(2)(D). Because this is an above-the-line deduction, it can be used to reduce taxable income for all teachers, regardless of whether they itemize deductions.

I believe the proper reading of the statute and existing IRS guidance is that an eligible educator may take this deduction for expenses related to the purchase of cleaning supplies, air purifiers, personal protective equipment, and similar items in order to make the school or classroom environment safer for students and staff. Can you please clarify in writing whether the IRS agrees that these expenses are deductible under section 62(a)(2)(D) when incurred by an eligible educator, subject to the limitations in that provision? Your response will enable me and my congressional colleagues to provide accurate information to teachers in our districts, providing them clarity and certainty regarding the tax treatment of expenses many of them will soon incur.

The background to my request is as follows. I recently held tele-listening sessions with teachers and education support professionals from my Central Florida district. Many expressed concerns about whether it was safe—for students and staff—to re-open schools, given the large and growing

number of COVID cases, hospitalizations, and deaths in the state. I empathized with their concerns and noted that Congress had provided funding, and could provide additional funding, to school districts to—among other things—purchase supplies for cleaning and sanitization. See Section 18003 of the CARES Act (P.L. 116-136). Despite this funding, a number of educators informed me that they had felt compelled to purchase, with their own funds, items like air purifiers, cleaning products, and masks for their classrooms in order to keep their students and themselves safe once schools re-open.

This is both admirable and concerning. At the very least, I would like to be able to assure educators who do make these purchases, and who are not reimbursed for them, that they can claim a tax deduction under federal law for those purchases.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephanie", with a stylized flourish at the end.

Stephanie Murphy  
Member of Congress