

From the desk of
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Teachers can deduct PPE Expenses

Educators can deduct unreimbursed expenses for PPE items such as face masks; disinfectant; hand soap; hand sanitizer; disposable gloves; tape, paint or chalk to guide social distancing; physical barriers such as clear plexiglass; air purifiers; and other items recommended by the Centers for Disease Control and Prevention to be used for preventing the spread of COVID-19.

The expense deduction allows 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).

The deduction is taken as an above the line adjustment to income whether a taxpayer itemizes their deductions, or not.

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.

The tax deduction is for expenses paid or incurred during the tax year but also applies to any unreimbursed expenses paid or incurred after March 12, 2020, for PPE, disinfectant and other supplies used to prevent the spread of COVID-19 in the classroom.

We here at Muffoletto & Company believe that the more informed you are in regards to the rules and regulations that affect you the more we can be of service.

Should you have questions relating to any tax or financial matters call at

(818) 346-2160,

or you can visit us on the web at

www.petemcpa.com