

Congress of the United States
Washington, DC 20515

September 1, 2020

The Honorable Steven T. Mnuchin
Secretary of the Treasury
U.S. Department of Treasury
1500 Pennsylvania Ave., NW
Washington, D.C. 20220

Dear Secretary Mnuchin,

We are writing to request guidance to ensure personal protective equipment (PPE), sanitizer, plexiglass and other protective measures as recommended by the Centers for Disease Control (CDC) as well as state and local officials are deductible classroom expenses under the Internal Revenue Service's (IRS) Educator Expense Deduction authorized by section 62(a)(2)(D) of the Internal Revenue Code of 1986. As school districts work on providing a safe classroom environment and enough PPE, some teachers may wish to supplement these efforts and take further personal precautions for their health and the health of their students. We ask that purchases made for COVID-19 prevention be a deductible expense.

According to the IRS, if you're an eligible educator, you can deduct up to \$250 (\$500 if married and filing jointly and both spouses are eligible educators, but not more than \$250 each) of unreimbursed trade or business expenses. Qualified expenses are amounts the educator incurred for participation in professional development courses, books, supplies, computer equipment (including related software and services), other equipment, and supplementary materials used in the classroom.¹

Under normal circumstances, teachers often cover classroom costs out of pocket. As many school districts return to in-person learning, it is likely that teachers will on, a case-by-case basis, make purchases to protect their health and the health of their students.

As we ask each and every American to do their part to slow the spread of COVID-19, we also ask that essential teachers do their part to keep the next generation from falling behind. Simple guidance to ensure the Educator Expense Deduction will provide an "above the line" deduction for simple investments will help keep our classrooms safe and healthy.

Sincerely,



Thom Tillis
U.S. Senator



Dusty Johnson
Member of Congress

¹ *Topic No. 458 Educator Expense Deduction.* (2020, August 27). Retrieved from Internal Revenue Service :