

Because of federal tax law changes, Association members will not receive an email from NSEA with their 2022 union dues amount for tax purposes. Changes to the federal tax code have meant that educators will no longer be allowed to deduct dues to professional associations as a miscellaneous itemized deduction. Prior to 2018, individuals could potentially deduct dues to professional associations, subject to the 2 percent of adjusted gross income. However, the tax code was changed in 2018 and miscellaneous itemized deductions are no longer allowed. For more details, and for the best advice, contact your professional tax preparer. Your deductions can be found by reviewing your final paycheck stub from December 2022 in MPS Employee Access, your monthly bank statements, your cancelled checks or credit card statement. That being said, teachers and education support professionals can claim an above-the-line federal tax deduction for the first \$300 of “out-of-pocket” spending on student supplies. The above-the-line deduction is important because an eligible school employee does not have to itemize deductions to qualify. Further, if both spouses are educators, they can deduct up to \$600.

*For 2022, Educators need to be aware of the changes to the Form 1040 and its schedules for the 2022 income tax year. 1. Educators file the Form 1040 in order to take the deduction for up to \$300 of out-of-pocket classroom expenses (\$600 for married filing jointly and both spouses are eligible educators). The Form 1040A has been eliminated. 2. The deduction for educator’s expenses is now claimed on Part II – Line 11 of the Form 1040, Schedule 1 - Additional Income and Adjustments to Income. That number is then subtracted (along with any other adjustments to income) on Line 10 on page 1 of the Form 1040. Any Educator Expenses in excess of the \$300 per Educator can no longer be deducted on the Schedule A.