



# CONTACT

## IRS Tax Tip: Teachers can deduct including COVID-19 protective items

Fall is here and another school year is in full swing. Many teachers are already dipping into their own pockets to buy classroom supplies that will help set their students up for success. Doing this all year long can add up fast. Fortunately, eligible educators may be able to offset qualified expenses they paid in 2021 when they file their tax return in 2022.

Educators who work in schools may qualify to deduct up to \$250 of unreimbursed expenses. That amount goes up to \$500 if two qualified educators are married and file a joint return. However, neither spouse can deduct more than \$250 of their qualified expenses when they file their federal tax return.

### Taxpayers qualify for this deduction if they:

- Teach any grade from kindergarten through twelfth grade.
- Are a teacher, instructor, counselor, principal or aide.
- Work at least 900 hours during the school year.
- Work in a school that provides elementary or secondary education.

### Qualified expenses include:

- Professional development courses.
- Books.
- Supplies.
- Computer equipment including related software and services.
- Supplementary materials.
- Athletic supplies only for health and physical education
- Personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus.

### Expenses for COVID-19 protective items. These items include, but are not limited to:

- Face masks.
- Disinfectant for use against COVID-19.
- Hand soap.
- Hand sanitizer.
- Disposable gloves.
- Tape, paint or chalk to guide social distancing.
- Physical barriers, such as clear plexiglass.
- Air purifiers.
- Other items recommended by the Centers for Disease Control and Prevention to be used for the prevention of the spread of COVID-19.

This deduction is for unreimbursed expenses paid or incurred during the tax year. Taxpayers should keep records, such as receipts, and other documents that support the deduction with other tax documents. Eligible taxpayers will claim the deduction on Form 1040, Form 1040-SR, or Form 1040-NR.



## 2021 MTA Tax Information



The amounts shown below are the annual membership dues amounts for calendar year 2021, which covers parts of two different membership years. Please note that your Trust Fund contribution is included since it is collected as "dues" under Category 1. Trust Fund contributions are also included with dues if you are a Category 2 member and have elected to participate in the MTA Trust Fund.

JANUARY – DECEMBER 2021 MEMBERS				NEW MEMBERS SEPTEMBER – DECEMBER 2021			
Cat.	1	Full Time	\$ 3,084.20 (\$1,404.20*)	Cat.	1	Full Time	\$ 1,250.00 ( \$470.00*)
	2	30-60%	\$ 2,523.60 (w/o TF \$843.60)		2	30-60%	\$ 1,023.60 (w/o TF \$243.60)
	3	30% or less	\$ 341.40		3	30% or less	\$ 148.32

\* Temporary Contract (TCs) and Probationary Employees (Prob 1 or 2) are not required to contribute to the TF until they earn permanent status.

~ ~ ~ ~ ~ Separated from MUSD 6/2021 (Retirement, Resignation, Etc.) ~ ~ ~ ~ ~							
Cat.	1	Full Time	\$ 1,834.20 (694.20*)	Cat.	3	30% or less	\$ 193.08
	2	30-60%	\$ 1,500.00 (w/o TF \$360.00)				

\* Temporary Contract (TCs) and Probationary Employees (Prob 1 or 2) are not required to contribute to the TF until they earn permanent status.

Political contributions are as follows (these contributions are not tax deductible): MTA-ABC \$25/year. FACT \$10/year, NEA-PAC \$10/year (or what you have designated).

# CTA Human Rights Department Cadre Trainers Presents

A Workshop Conducted by Julius Thomas

## BIPOC Leadership: Is it a Secret?

In this session we will share ways to center BIPOC (Black, Indigenous, & People of Color) voices and perspectives within the union structure. We will also discuss how to navigate barriers that may prevent BIPOC member engagement. By cultivating a shared space where BIPOC members thrive, we ensure our collective power as a union.



**Date:** December 9, 2021  
**Time:** 5:00 – 6:00pm  
**Location:** Virtual

**Attendees will receive a free book on Social Justice.**

**There will be an Opportunity Drawing for the attendees at the beginning, middle, and end of the workshop.**

**EVERY  
HUMAN  
HAS  
RIGHTS**

***Please RSVP by December 7th by clicking on the following link:***

<https://bit.ly/3HiBbJw>

*Sponsored by Southeastern Service Center, UTLA, & Service Center One*

# 2022

## THE NEA FOUNDATION AWARDS FOR TEACHING EXCELLENCE



Excellence is its own reward but the \$25,000 is a nice bonus!

**DEADLINE: FEBRUARY 28, 2022**



### GET A HEAD START!

CHECK OUT THE CTA WEBSITE FOR THE AWARD CHECKLIST TO PREPARE YOUR NOMINATION FORM

[cta.org/nea-foundation-awards](https://cta.org/nea-foundation-awards)

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