

HR 228

To amend the Internal Revenue Code of 1986 to increase and adjust for inflation the above-the-line deduction for teachers.

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jan 7, 2025

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 7, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/228>

Sponsor

Name: Rep. Griffith, H. Morgan [R-VA-9]

Party: Republican • **State:** VA • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 7, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 7, 2025)

This bill increases the above-the-line tax deduction for unreimbursed expenses incurred by an eligible educator for classroom supplies and certain professional development courses. (Above-the-line deductions are subtracted from gross income to calculate adjusted gross income.)

Under current law, an eligible educator may deduct up to \$300 in 2025 (adjusted annually for inflation) for unreimbursed expenses for classroom supplies and certain professional development courses. An *eligible educator* is defined as a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who works at least 900 hours during a school year in a school that provides elementary or secondary education.

Under the bill, an eligible educator may deduct up to \$1,000 in 2025 for unreimbursed expenses for classroom supplies and certain professional development. For tax years after 2025, the \$1,000 limit on the tax deduction is adjusted annually for inflation.

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