



Georgia allows teachers to deduct up to \$250 for classroom supplies, in line with the federal deduction provided under Internal Revenue Code Section 62(a)(2)(D). Specifically, Georgia law (O.C.G.A. § 48-7-27) permits the \$250 deduction for eligible educators, provided the deduction has not already been included in federal adjusted gross income. This deduction is for expenses paid or incurred by eligible educators for professional development, books, supplies (excluding nonathletic supplies for health or physical education), computer equipment (including related software and services), and other equipment and supplementary materials used in the classroom.

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 as determined under state law. The deduction is only allowed to the extent that the amount of such expenses exceeds any amount excludable under certain federal provisions (such as education savings accounts or qualified tuition programs) for the taxable year.

For taxable years beginning after 2015, the \$250 amount is subject to inflation adjustment, rounded to the nearest multiple of \$50, but the base amount remains \$250 unless adjusted by the IRS for inflation for a given year. Georgia adopts this federal standard for its own purposes, so the deduction amount for Georgia teachers is the same as the federal amount, provided it has not already been included in the federal adjusted gross income reported on the Georgia return [1] [3].

In summary, Georgia allows teachers to deduct up to \$250 for classroom supplies, subject to the same rules and limitations as the federal deduction for eligible educators.