

SENATE EDUCATION COMMITTEE

STATEMENT TO

SENATE, No. 2378

STATE OF NEW JERSEY

DATED: JUNE 20, 2024

The Senate Education Committee favorably reports Senate Bill No. 2378.

This bill provides a gross income tax deduction to eligible educators and paraprofessionals employed by a New Jersey elementary or secondary school for certain expenses incurred by the educator or paraprofessional for classroom supplies during the taxable year. This New Jersey gross income tax deduction is modeled on the federal income tax deduction for educator expenses allowed under section 62 of the federal Internal Revenue Code (26 U.S.C. s.62).

The bill defines an “eligible educator” as an individual who is employed as a kindergarten through grade 12 teacher, instructor, counselor, speech language specialist, or principal by a public or private school located in this State for at least 900 hours during a school year. The bill defines a “paraprofessional” as an individual who is employed as a school aide or classroom aide who assists a teaching staff member with the supervision of pupil activities by a public or private school located in the State that provides elementary education or secondary education.

The bill allows the deduction of unreimbursed expenditures by an eligible educator or paraprofessional for supplies (other than nonathletic supplies for courses of instruction in health or physical education), books, computer equipment, including related software and services, and other equipment and supplementary materials used by the eligible educator or paraprofessional in the classroom.