



Un-Reimbursed Employee Expenses

Tax

Route

A DIVISION OF HOFFLERSMITH, INC.

Tax Guide Series

Taxpayers who receive a W-2 may include specific **Un-Reimbursed Employee Expenses** on their tax returns. Generally, these expenses can be described as ***any item, service, expense that is required for you to carry out the job for which you were hired and must be what the IRS calls "ordinary and necessary."*** This means the item or service is common and accepted in your line of work and is appropriate and helpful to your job, and your employer does NOT reimburse you for item(s) in question.

Please note that including the Un-Reimbursed Expenses is an option intended only for clients who receive a W-2. It is NOT to be utilized by business owners, independent contractors and others who receive a Non-Employee Compensation form (1099-M). If you have received a 1099-M form, and you need to include your expenses when filing your tax return, ask for our listing of ***Business Expenses***.

Work-related expenses to consider

- Dues to chambers of commerce and professional societies
- Education that is employment-related
- Home office or part of your home used regularly and exclusively in your work
- Job-search expenses in your present occupation
- Legal fees related to doing or keeping your job
- Licenses and regulatory fees, as well as occupational taxes
- Malpractice insurance premiums
- Medical examinations required by an employer
- Passport for a business trip
- Subscriptions to professional journals and trade magazines related to your work
- Tools and supplies used in your work
- Travel, transportation, entertainment and gift expenses related to your work
- Union dues
- Work clothes and uniforms and their upkeep costs

Of course, the IRS has some ground rules when it comes to determining precisely whether these un-reimbursed costs can be counted.

It is very important that you discuss the nature of your work with your tax preparer to ensure that you are properly capturing the items that are most relevant to your situation. These items are recorded on your Schedule A form, so this option is only available to those taxpayers who itemize at tax time.

