

Revenue Information Bulletin No. 07-023
September 10, 2007
Individual Income Tax

Information Concerning the Temporary Teacher Deduction

Act 351 of the 2007 Regular Session of the Louisiana Legislature enacted the “temporary teacher deduction” for individual income tax. This deduction, available for the 2007 and 2008 tax years only, can be taken by individuals previously employed as a public school classroom teacher in Jefferson, Orleans, Plaquemines, St. Bernard or St. Tammany parishes who agree in writing to be employed as a public school classroom teacher for at least three years.

The Department of Revenue has received a number of questions concerning this deduction. The purpose of this Revenue Information Bulletin is to make available to taxpayers the questions (Q) received and the answers (A) given in response to the inquiries.

Q. Does the teacher who previously was a public school teacher in a qualifying parish have to be reemployed in one of the qualifying parishes?

A. No. The statute establishes no requirements concerning where the teacher is reemployed other than being employed as a public school classroom teacher.

Q. Is employment as a classroom teacher by a charter school as defined by La. R.S. 17:3973(2) considered employment as a public school classroom teacher?

A. Yes

Q. When does reemployment have to begin in order to earn the credit for 2007 or 2008?

A. The reemployment can begin anytime following Hurricane Katrina. If employment began in late 2005 after the hurricane and continues for the required three years, the employment will continue through 2008 and the credit will have been earned for both 2007 and 2008. If the employment began in 2007 and continues the required three years, the credit will have been earned for both 2007 and 2008. If the employment began in 2008 and continues the required three years, the credit will have been earned for the 2008 year only.

Q. The statute says the public school classroom teacher shall agree in writing to be employed as a public school classroom teacher for at least three years. It also requires that the teacher submit the agreement between the school board and the teacher to the Department of Revenue in order

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to obtain the deduction. Is the agreement my employment contract, which is normally only for 12-months, and when is the agreement sent to the Department of Revenue?

A. The Department of Revenue will accept a written statement signed by the teacher and the school board stating it is the intent of the teacher to renew their yearly contracts with the school board at least until the three year employment requirement of the Temporary Teacher Deduction has been met.

A copy of the agreement should be attached to any tax return on which the deduction is claimed.

Interested parties should contact Taxpayer Services at (225) 219-7318.

Cynthia Bridges
Secretary