

Private K-12 Tuition Tax Deduction Frequently Asked Questions (FAQ)

What is the tax deduction for private K-12 tuition expenses?

In 2013, the legislature established the tuition tax deduction (see Wis. Stat. § 71.05(6)(b)49) which began in the 2014 tax year when filing in 2015. Annually, taxpayers may deduct the private and religious school tuition expenses they have paid – up to \$4,000 for each dependent child in K-8 and up to \$10,000 for each dependent child in grades 9-12.

The deduction applies to tuition expenses paid to an institution that meets the state's definition of a private school. A list of recognized private schools can be found at: <https://apps6.dpi.wi.gov/SchDirPublic/private-schools>. The tuition expenses must have been paid on or after Jan. 1 through Dec. 31 of the current tax year.

How much does the deduction benefit families?

The average Wisconsin family will see their taxes cut around \$240 per elementary school child and around \$600 per high school student. However, the amount that a family or individual saves may depend on income, filing status and tax liability. The deduction is most beneficial to people whose tuition expenses are within the allowable deduction per child and have incomes that incur at least some tax liability. **This is not a tax credit.**

Who is eligible to claim the deduction?

Anyone who pays tuition at a private K-12 school **and who claims the child as a dependent** is eligible.

Can I deduct tuition if my child receives a scholarship or financial assistance? What about other school-related expenses?

No, taxpayers can only claim the expenses they have actually paid. **Vouchers aren't deductible.** Tuition also doesn't include any of the following:

- Room and board;
- Supplies;
- Graduation cap and gown fees;
- Equipment rentals;
- Meals;
- Transportation;
- Building fees;
- Personal use items (i.e. uniforms, gym clothes, towels);
- Before- and after-school care;
- Social and extracurricular activities, including musical or athletic activity fees;
- Registration fees;
- High school class not required for graduation and for which no credits towards graduation are given.

What if my student is going from elementary or middle school to high school?

If a student is in both elementary school and secondary school in the same taxable year (i.e. a student goes from eighth to ninth grade), the taxpayer may claim the tuition expenses that were paid for each grade up to the respective limits for each category, but the total deduction amount can't exceed \$10,000.