

Tax Tip
Week of July 26, 2010

Juror Fees

If an individual is selected for jury duty, any fees received must be included in income. However, since jury duty is not considered employment income, the juror can deduct reasonable expenses against juror income. This could include expenses for meals, parking and travel. If the juror receives any per diem expenses, only the excess over the per diem amount can be deducted.