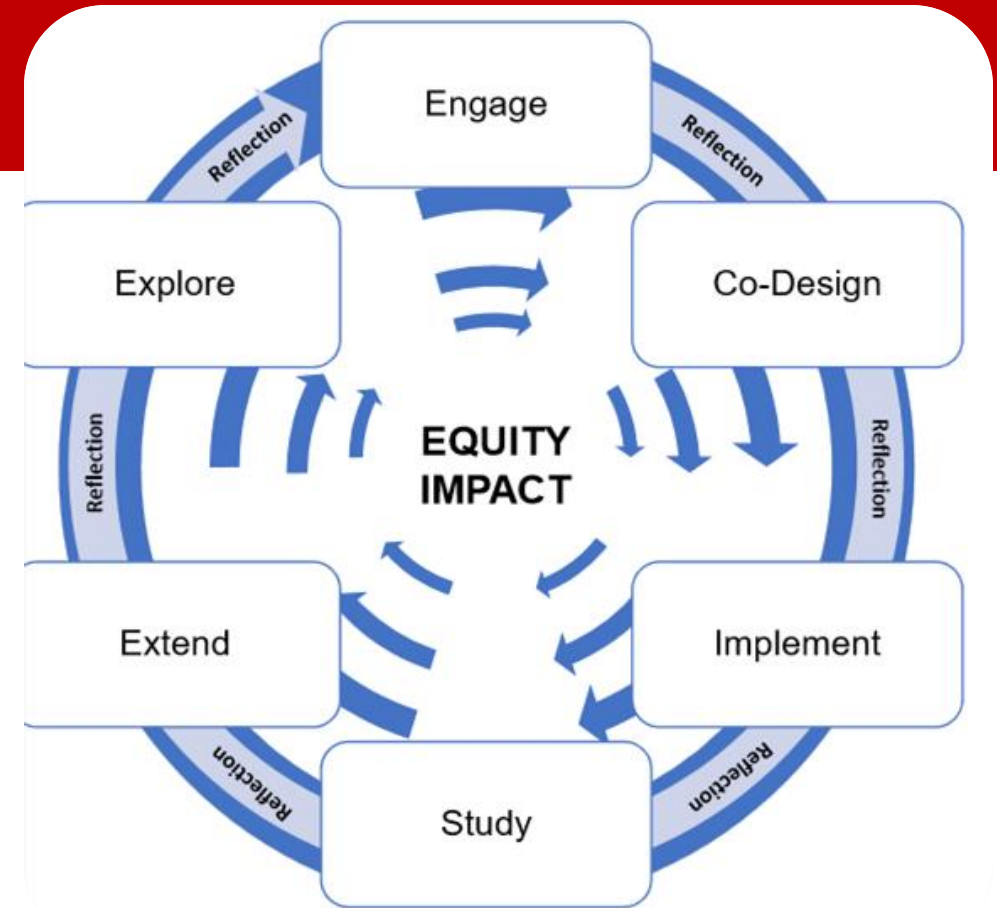


The Educator Tax Relief Act & The Teachers Caucus Podcast

- Explore: Immediate & long-term impact
- Engage: Set deadlines & scheduled follow-ups
- Co-Design: Research & context
- Implement: Build relationships
- Study: Gather feedback & adjust as needed
- Extend: Identify allies & collaborate



The IEL Equity Impact Framework

Shawn Sheehan, Texas EPFP 2021-2022 Fellow



The Educator Tax Relief Act

The Teachers Caucus Podcast

SECTION 1. SHORT TITLE
• The Educator Tax Relief Act of 2022

SEC. 2. INCREASE THE DEDUCTION FOR EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS.

SEC. 3. EDUCATOR EXPENSE DEDUCTION TO INCLUDE EARLY CHILDHOOD EDUCATORS.

THE EDUCATOR TAX RELIEF ACT OF 2022

It's been over 20 years since the educators expense "above the line" tax deduction of \$250 was established. Despite a cumulative inflation rate of 51.39% since 2002, the deduction amount of \$250 hasn't changed once. Teaching children has never been more difficult and educators are spending more of their own money on their classes. It's time we show them one small gesture of appreciation by updating the educator expense deduction and expanding eligibility to early childhood teachers.

- Increase**
Teachers should be able to keep more money in their pockets. It's 20 years overdue.
- Expand**
Early childhood & Pre-K teachers should also be eligible for the deduction.
- Support**
Teachers are spending more on supplies & professional development.

Title: The Educator Tax Relief Act of 2022
Subtitle: Cosponsor The Educator Tax Relief Act of 2022

Body:
Dear Colleagues,
The educator tax relief act acknowledges the above-mentioned expenses and the Bureau of Internal Revenue has changed.
A 2015-16 survey shows that teachers spend \$478 per year on classroom supplies, on average, by the end of the school year or no supplies at all.
Teacher shortage is a national math. The problem started from March 2020 and will continue the next two years.

H.R. xxxxx
To amend the Internal Revenue Code of 1986 to increase and expand the deduction for certain teachers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES
March xx, 2022
[Bill Author] introduced the following bill; which was referred to the Committee on Education and the Workforce

A BILL
To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for certain teachers, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.
This Act may be cited as "The Educator Tax Relief Act of 2022".

SEC. 2. INCREASE THE DEDUCTION FOR EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS.
(a) Increase—
(1) In General.—Subparagraph (D) of section 62(a)(2) of the Internal Revenue Code of 1986 is amended by striking "\$250" and inserting "\$500".
(2) Inflation Adjustment.—Section 62(d)(3) of such Code is amended—
(A) by striking "2015" and inserting "2021";
(B) by striking "the \$250 amount" and inserting "each of the dollar amounts"; and
(C) by striking "2014" in subparagraph (B) thereof and inserting "2020".

SEC. 3. EDUCATOR EXPENSE DEDUCTION TO INCLUDE EARLY CHILDHOOD EDUCATORS.
(a) In General.—Section 62 of the Internal Revenue Code of 1986 is amended—

bit.ly/teachertaxact

☆☆☆

The Teachers Caucus Podcast

with Shawn Sheehan & Special Guests:
Rep. Jahana Hayes & Juliana Urtubey

Teachers have to do a better job of making sure

teacherscaucus.com

