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June 17, 2020

U.S. House of Representatives  
Ways and Means Committee  
Subcommittee on Select Revenue Measures  
Washington, DC 20515

Dear Representative:

On behalf of our 3 million members and the 50 million students they serve, we would like to submit for the record the following comments in connection with tomorrow's hearing, "Tax Relief to Support Workers and Families During the COVID-19 Recession."

Even as state revenues are declining, educational needs are growing. The CARES Act was an important first step, but much more is needed. Half a million education jobs have already been lost, according to Bureau of Labor Statistics. By comparison, 300,000 education jobs were lost during the Great Recession of 2008.

The HEROES Act recently passed by the House recognizes the urgent need to address the growing shortfall in state budgets. It includes \$915 billion in direct relief for state and local governments that can be used to pay vital workers such as educators and \$90 billion in additional education funding that could save more than 800,000 education jobs at all levels from kindergarten to postsecondary. The HEROES Act would also ensure that taxpayer dollars go where Congress intended: to the public schools that educate 9 out of 10 students.

### **Invest in our nation's educators**

COVID-19 has forced students, educators, and their schools to tackle new and unexpected challenges. To alleviate some of the associated financial burdens, we urge the Committee to:

- **Increase the educator tax deduction from \$250 to \$1,000 and allow early childhood educators to use the deduction.** School closures have increased out-of-pocket costs for educators who are already underpaid. Considering the high costs associated with digital learning and the likelihood that reliance on it will continue to grow, the current \$250 limit on the educator tax deduction is far too low.
- **Issue bonds that can be used to renovate our nation's public schools and build the new, modern facilities that are so badly needed.** Several proposals under consideration could achieve these goals. NEA stands ready to help advance them.
- **Alleviate the massive student loan burden many educators face.** NEA has joined a number of other organizations in calling for the cancellation of student loan debt in the

wake of the COVID-19 crisis. As Congress makes progress toward this goal, we urge you to consider incremental steps. Specifically, we support excluding employer contributions to student loan payment assistance programs from employees' gross income and allowing employers to make tax-free contributions to employees' student loans.

We thank Chairman Thompson and Ranking Member Smith for holding this important hearing and their continuing support for our nation's public education system. NEA looks forward to continuing to work with you to meet the needs of America's students, families, and communities.

Sincerely,

A handwritten signature in black ink that reads "Marc Egan". The signature is written in a cursive, flowing style.

Marc Egan  
Director of Government Relations  
National Education Association