

School Cast Alert 12/7/17

Re: Tax Reform Bill in Conference Committee—Call Today!

Dear Friends,

The tax reform bill is very close to being considered in a conference committee where Members are seeking to find a compromise for the differences between the House and Senate versions of the bill. **We need your help in communicating to Congress the importance of keeping a certain provision in the bill that is essential to our teachers and Christian schools.**

Both the House and Senate versions expand 529 plans to cover K-12 educational expenses. This is a great step towards advancing school choice opportunities across the country. However, the two versions have significant differences in areas which could greatly affect our teachers and Christians schools:

- The Senate version retains the **dependent tuition tax benefit** [117(d) of the tax code], which allows our teachers to receive a tax-free tuition benefit for their children's education where they are employed. *The House version repeals this benefit*.
- The Senate version retains the **educational assistance benefit** [127(a) of the tax code] which allows schools to cover up to \$5250 in tax-free expenses for undergraduate or graduate education for their teachers. *The House version repeals this benefit*.
- The Senate version increases the **teacher expense benefit** from \$250 to \$500. This benefit allows teachers and other educational professionals to exclude up to \$500 from their taxable income for classroom expenses. *The House version repeals this benefit in its entirety.*

Our Washington staff is working very hard to retain the Senate language for all three of these. They are meeting throughout the day with House and Senate conferees and with other groups that share our interest in the tax bill. While all of these are important, the tuition benefit for the children of teachers is <u>vital</u> to our teachers and Christian schools. Our Washington staff will press conferees to retain all of these provisions for Christian schools and teachers, but we need the help of <u>every</u> AACS teacher and school leader and parent to protect the most vital of these—the tuition benefit for the children of teachers.

It is very important that the conference committee keep the Senate language as it relates to the tuition benefit. The language in the Senate version of the bill advances school choice while also protecting a benefit which provides critical help to teachers who are already sacrificing to make Christian education affordable. The elimination of this benefit, as is done in the House version, could be very damaging to our ministries and teachers.

Please call your Representative and Senators today and tell them it is essential that the tax reform bill retain the Senate language regarding the tuition benefit for the children of teachers at Christian schools.

Contact information for Senators can be found here: Contacting Congress

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Talking Points

- My name is _____ and I am from _____ (your state—let them know you are a constituent!).
- I am employed at _____, and it is very important that the conference committee on tax reform keep the Senate language as it relates to the teacher tuition benefit.
- If this provision is removed from the tax reform bill, it will create a financial hardship for my family (and other educational professionals).
- I am asking the Senator/Congressman to communicate to the conference committee the importance of retaining the Senate language regarding the teacher tuition benefit in the tax reform bill.

It is vital that you communicate as soon as possible to your Members of Congress— TODAY, if at all possible. A phone call will take only a couple minutes of your time.

Calls to conferees are especially important, so if you live in one of these states or districts, please make an extra effort to encourage phone calls! (See list below.)

Senators Selected for the Tax Cut and Jobs Act Conference Committee:

Orrin Hatch (R-UT), Chairman of the Senate Finance Committee Mike Enzi (R-WY), Chairman of the Senate Budget Committee Lisa Murkowski (R-AK), Chairman of the Senate Energy and Natural Resources Committee John Cornyn (R-TX) John Thune (R-SD) Rob Portman (R-OH) Tim Scott (R-SC) Pat Toomey (R-PA)

House Conferees:

Ways & Means Committee: Kevin Brady (R-TX) Devin Nunes (R-CA) Peter Roskam (R-IL) Diane Black (R-TN) Kristi Noem (R-SD)

Natural Resources Committee: Mike Bishop (R-MI) Don Young (R-AK)

Energy & Commerce Committees: Greg Walden (R-OR) John Shimkus (R-IL)

Thank you.