



H.R. 5334, *Supporting Early-childhood Educators' Deductions (SEED) Act*

Rep. Jimmy Panetta (D-CA), Rep. Brian Fitzpatrick (R-PA)

Background:

- Under current law, **eligible educators are permitted to deduct certain professional expenses**, including expenditures for:
 - Participation in professional development courses, and
 - Supplementary education materials used in the classroom, such as books, supplies, and equipment.
- The deduction is available for up to \$350 of expenses per year for taxpayers who take the standard deduction; additionally, taxpayers that itemize deductions may also deduct expenses above \$350.
- “Eligible educators” include **kindergarten through grade 12** teachers, instructors, counselors, principals or aides who work 900 hours per school year at a school that provides elementary or secondary education as determined under state law.
- **Early childhood educators** – who teach or care for children not yet in kindergarten – **are not eligible for this deduction.**

H.R. 5334, *Supporting Early-childhood Educators' Deductions (SEED) Act:*

- **Expands the definition of “eligible educators” to include early childhood educators**, including early childhood teachers, instructors, counselors, principals, and aides.
 - As a result of this change, **individuals who teach or care for children ages 0 to 5** would be able to deduct out-of-pocket professional expenses.