



JOINT COMMITTEE ON TAXATION  
March 24, 2026  
JCX-12-26

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 5334,  
THE “SUPPORTING EARLY-CHILDHOOD EDUCATORS  
DEDUCTIONS ACT” OR THE “SEED ACT”**

The Chairman’s amendment in the nature of a substitute (“AINS”) strikes the language of H.R. 5334 and replaces it with the following provisions.

The AINS broadens the present law definition of an eligible educator. Under the AINS an eligible educator includes, in addition to the individuals within the present law definition, an early childhood teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

The AINS broadens the present law definition of school. Under the AINS, a school includes both elementary and secondary schools that are within the present law definition and also, in the case of early childhood education, a school or childcare facility that (1) provides educational or childcare services for more than two individuals (other than individuals who reside at the school or facility) who are below age six, and (2) operates at the public expense or receives a fee, payment, or grant for providing its services (regardless of whether the school or facility is operated for profit).

The AINS makes a conforming amendment to the heading of section 62(a)(2)(D) so that the heading reads, “CERTAIN EXPENSES OF EARLY CHILDHOOD, ELEMENTARY, AND SECONDARY SCHOOL TEACHERS.”

The AINS is effective for expenses paid or incurred in taxable years beginning after December 31, 2025.

The AINS is estimated to have the following effect on Federal fiscal year budget receipts:

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<b>Fiscal Years</b>												
<b>[Millions of Dollars]</b>												
<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2026-31</u>	<u>2026-36</u>
-6	-60	-62	-63	-63	-61	-61	-63	-69	-69	-70	-315	-648

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NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be April 30, 2026.