

119TH CONGRESS  
1ST SESSION

# H. R. 5334

To amend the Internal Revenue Code of 1986 to allow early childhood educators to take the educator expense deduction, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 11, 2025

Mr. PANETTA (for himself, Mr. FITZPATRICK, Ms. GOODLANDER, Mr. VALADAO, Mr. DAVIS of Illinois, Mr. MULLIN, Ms. PINGREE, Mr. CARTER of Louisiana, Ms. CRAIG, Mr. PAPPAS, and Mr. NEGUSE) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow early childhood educators to take the educator expense deduction, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Supporting Early-  
5       childhood Educators’ Deductions Act of 2025” or the  
6       “SEED Act of 2025”.

1 **SEC. 2. EDUCATOR EXPENSE DEDUCTION TO INCLUDE**  
2 **EARLY CHILDHOOD EDUCATORS.**

3 (a) IN GENERAL.—Section 62 of the Internal Rev-  
4 enue Code of 1986 is amended—

5 (1) in subsection (a)(2)(D), by striking the  
6 heading and inserting “CERTAIN EXPENSES OF  
7 EARLY CHILDHOOD, ELEMENTARY, AND SECONDARY  
8 SCHOOL TEACHERS.”;

9 (2) in subsection (d)(1)(A), by striking “kinder-  
10 garten through grade 12 teacher” and inserting,  
11 “early childhood educator, kindergarten through  
12 grade 12 teacher”; and

13 (3) in subsection (d)(1)(B), by striking “ele-  
14 mentary education or secondary education (kinder-  
15 garten through grade 12)” and inserting, “early  
16 childhood education, elementary education, or sec-  
17 ondary education (pre-kindergarten through grade  
18 12)”.

19 (b) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to expenses incurred in taxable  
21 years beginning after December 31, 2024.

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