

[~118H6701]

.....
(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to increase and adjust for
inflation the above-the-line deduction for teachers.

IN THE HOUSE OF REPRESENTATIVES

Mr. LAWLER introduced the following bill; which was referred to the
Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to increase
and adjust for inflation the above-the-line deduction for
teachers.

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 Our Edu-
5 cators Act of 2026”.

1 **SEC. 2. INCREASE IN DEDUCTION FOR CERTAIN EXPENSES**
2 **OF ELEMENTARY AND SECONDARY SCHOOL**
3 **TEACHERS.**

4 (a) IN GENERAL.—Section 62(a)(2)(D) of the Inter-
5 nal Revenue Code of 1986 is amended by striking “\$250”
6 and inserting “\$600”.

7 (b) CONFORMING AMENDMENTS.—Section 62(d)(3)
8 of the Internal Revenue Code of 1986 is amended—

9 (1) by striking “2015” and inserting “2026”,

10 (2) by striking “\$250” and inserting “\$600”,

11 and

12 (3) by striking “calendar year 2014” and in-

13 serting “calendar year 2025”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply with respect to taxable years begin-
16 ning after December 31, 2025.