

FROM THE OFFICE OF
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Congressman Bob Dole introduced a bill today to allow more extensive tax deductions for teachers' educational expenses under the Internal Revenue Code.

The bill provides that any teacher, teaching in an institution of higher education, secondary or elementary school, may deduct expenses incurred for education in an accredited institution.

In a statement on the House floor, Dole pointed out the necessity of enacting such legislation: "Under existing law and Internal Revenue Service rulings a teacher is only allowed to deduct expenses for education undertaken primarily to (1) maintain or improve skills required by present teaching position or (2) meet expressed requirements to retain present salary, status, or position." Thus tax deductions available to teachers for educational expenses are subject to these limitations and to I.R.S. interpretation.

"Teachers who could apply the benefit of their experience to more specialized instruction or to positions of greater responsibility are discouraged from obtaining the education necessary for advancement. Teachers who take the initiative to become self-improved teachers are often actually penalized by the I. R. S. rulings."

If Dole's bill were enacted, any teacher would be allowed to deduct educational expenses as long as he was continuing to teach.

Concluding his remarks, Dole summarized the purposes this legislation would serve: "(1) To make deductions available to teachers for educational expenses explicit under the Internal Revenue Code. A teacher could go directly to the Code to determine such deductions and would not have to contend with the confusion and necessary delay which often accompany I.R.S. tax rulings. (2) To provide more extensive and equitable tax deductions for teachers who desire to enrich their teaching experience through additional education. (3) To give an added incentive to experienced and qualified teachers to improve their teaching capacity."

"It is my conviction", Dole stated, "our educational system can be strengthened substantially through measures which seek to encourage the individual teacher to improve his teaching and administrative capacities and to continue to contribute the benefits of his experience and education to the educational system."