Dear Senator,

As you consider amending the U.S. Tax Code, I write to highlight three provisions in the House-passed HR 1 with consequences for private schools in [your state]. These provisions do not exist within the current Senate bill, but in a conference negotiation, they may be added to a final bill.

First, the **proposed expansion of 529 Savings Accounts** that would allow expenditures for elementary and secondary education is a step in the right direction. While this provision does not address the serious injustice of our education funding system, **it is a positive change and should be added to the final legislation**.

Second, HR 1’s repeal of Section 127, the exclusion for educational assistance, would hamper [INSERT YOUR SCHOOL/DIOCESE/JURISDICTION HERE] ability to hire and retain staff. Our schools already face intense competition from government-run school districts for quality staff, and benefits such as this help maintain a level of parity.

Likewise, innovative high school-financing models that receive tuition support from local businesses to aid students from low-income families would be irreparably harmed by the elimination of Sec. 127. The Joint Committee on Taxation states “the exclusion applies to both graduate and undergraduate courses,” indicating that they are unaware of the secondary school uses of this provision. **Please ensure that Sec. 127 is maintained for high school tuition assistance in any final legislation**.

Third, the exclusion for qualified tuition reduction in Section 117 is an important benefit for the private school community that would be eliminated by the House bill. Private schools’ employee more than 250,000 people and affording tuition on a private school employee’s salary is often difficult. The discounts offered by religious and independent schools for elementary and secondary education to the children of staff are tiny compared to the federal budget but a lifeline for these families. **It is essential to keep these teachers and staff in private schools, their children in schools of choice, and these family arrangements intact by retaining Sec. 117’s exclusions for elementary and secondary tuition**.

Sincerely,