

119TH CONGRESS
2D SESSION

H. R. 7157

To amend the Internal Revenue Code of 1986 to exclude from gross income up to the first \$50,000 wages from employment as a K–12 public school teacher.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 20, 2026

Mr. FIELDS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income up to the first \$50,000 wages from employment as a K–12 public school teacher.

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 Teachers
5 Through Tax Fairness Act”.

6 **SEC. 2. K–12 PUBLIC SCHOOL TEACHER EXCLUSION.**

7 (a) IN GENERAL.—Part III of subchapter B of chap-
8 ter 1 of the Internal Revenue Code of 1986 is amended
9 by inserting before section 140 the following new section:

1 **“SEC. 139M. K-12 PUBLIC SCHOOL TEACHER WAGES.**

2 “(a) IN GENERAL.—In the case of an individual,
3 gross income shall not include so much of the wages re-
4 ceived by such individual with respect to employment as
5 an eligible educator as does not exceed \$50,000.

6 “(b) DEFINITIONS AND SPECIAL RULES.—For pur-
7 poses of this section—

8 “(1) ELIGIBLE EDUCATOR.—

9 “(A) IN GENERAL.—The term ‘eligible ed-
10 ucator’ means, with respect to any taxable year,
11 an individual who for at least 900 hours during
12 a school year ending during the taxable year is
13 a kindergarten through grade 12 teacher, in-
14 structor, counselor, or aide in a public elemen-
15 tary or secondary school.

16 “(B) PUBLIC SCHOOL.—

17 “(i) IN GENERAL.—The term ‘elemen-
18 tary or secondary school’ means any school
19 which provides elementary education or
20 secondary education (including a charter
21 school), as determined under State law.

22 “(ii) PUBLIC SCHOOL.—The term
23 ‘public elementary or secondary school’
24 means any school which provides such edu-
25 cation at public expense, under public su-

1 pervision and direction, and without tuition
2 charge.

3 “(2) INCREASED LIMIT FOR CERTAIN
4 SCHOOLS.—

5 “(A) IN GENERAL.—Subsection (a) shall
6 be applied by substituting ‘\$65,000’ for
7 ‘\$50,000’ with respect to an individual in the
8 case of each of the following:

9 “(i) An eligible educator who meets
10 the 900 hour requirement under paragraph
11 (1)(A) for the taxable year with respect to
12 a school not less than 75 percent of the
13 students of which are eligible for free or
14 reduced-cost lunches under the school
15 lunch program established under the Na-
16 tional School Lunch Act.

17 “(ii) An eligible educator who meets
18 the 900 hour requirement under paragraph
19 (1)(A) for the taxable year with respect to
20 a school located in a rural area.

21 “(iii) An eligible educator who meets
22 the 900 hour requirement under paragraph
23 (1)(A) for the taxable year as a teacher,
24 instructor, or aid in special education or

1 science, technology, engineering, or mathe-
2 matics.

3 “(B) RURAL AREA.—For purposes of this
4 paragraph, the term ‘rural area’ any area other
5 than—

6 “(i) city or town that has a population
7 of greater than 50,000 inhabitants, and

8 “(ii) any urbanized area contiguous
9 and adjacent to a city or town described in
10 clause (i).

11 “(3) WAGES.—The term ‘wages’ means all re-
12 muneration for services performed by an employee
13 for the employee’s employer, but only to the extent
14 includible in gross income of the individual.

15 “(c) REGULATIONS.—The Secretary shall prescribe
16 such rules as may be necessary to carry out the purposes
17 of this section, including a process through which elemen-
18 tary and secondary schools can provide to eligible edu-
19 cators and the Secretary statements demonstrating an in-
20 dividual as having met for any period the requirements
21 of subsection (b)(1)(A) and any of the requirements of
22 clause (i), (ii), or (iii) of subsection (b)(2)(A).”.

23 (b) CONFORMING AMENDMENT.—The table of sec-
24 tions for part III of subchapter B of chapter 1 of such

1 Code is amended by inserting before the item relating to
2 section 140 the following new item:

“Sec. 139M. K–12 public school teacher wages.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2025.

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