



December 5, 2017

The Honorable Mark Warner  
703 Hart Senate Office Building  
Washington, DC 20510

The Honorable John Thune  
511 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Angus King  
133 Hart Senate Office Building  
Washington, DC 20510

Dear Senators Warner, Thune, and King,

On behalf of the 35 undersigned organizations representing the Nursing Community Coalition, we would like to thank you for introducing the Employer Participation in Repayment Act (S. 796). The members of the Nursing Community Coalition are the cross section of education, practice, research, and regulation within the nursing profession and fully support the goal of this legislation to extend the tax exclusion for employer-provided educational assistance. With over four million licensed registered nurses, advanced practice registered nurses, and nursing students, the profession embodies the drive and passion to continually improve care for patients, families and communities. The coalition is committed to improving the health of our nation by supporting America's nurses and we believe S. 796 will help to achieve this end by supporting student loan relief.

Amending the Internal Revenue Code to allow employers to offer a tax-free benefit to put toward an employee's student loan repayment would lower their debt burden and allow employers to better retain qualified employees. This legislation is an effective way for employers to support their employees by providing additional financial incentives in the hiring process, which would help attract highly-educated professionals including nurses. Seven out of ten graduates leave school with loans, and this legislation not only provides an incentive to join the workforce after graduation, but also allows recent graduates to more fully participate in the economy without having to worry about debt.

Again, we commend the introduction of S. 796. If the Nursing Community Coalition can be of any assistance to you or your staff, please do not hesitate to contact the coalition's Executive Director, Dr. Suzanne Miyamoto, at [smiyamoto@aacnnursing.org](mailto:smiyamoto@aacnnursing.org) or 202-463-6930, ext. 247.

Sincerely,

American Academy of Ambulatory Care Nursing  
American Association of Colleges of Nursing  
American Association of Critical-Care Nurses  
American Association of Heart Failure Nurses  
American Association of Neuroscience Nurses  
American Association of Nurse Practitioners

*Promoting America's Health Through Nursing Care*

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American College of Nurse-Midwives  
American Nephrology Nurses Association  
American Nursing Informatics Association  
American Organization of Nurse Executives  
American Pediatric Surgical Nurses Association  
American Society of PeriAnesthesia Nurses  
Association of Community Health Nursing Educators  
Association of Nurses in AIDS Care  
Association of periOperative Registered Nurses  
Association of Public Health Nurses  
Association of Veterans Affairs Nurse Anesthetists  
Association of Women's Health, Obstetric and Neonatal Nurses  
Dermatology Nurses' Association  
Friends of the National Institute of Nursing Research  
Gerontological Advanced Practice Nurses Association  
Hospice and Palliative Nurses Association  
International Association of Forensic Nurses  
International Society of Psychiatric-Mental Health Nurses  
National Association of Clinical Nurse Specialists  
National Association of Neonatal Nurse Practitioners  
National Association of Neonatal Nurses  
National Association of Nurse Practitioners in Women's Health  
National Association of Pediatric Nurse Practitioners  
National Council of State Boards of Nursing  
National League for Nursing  
National Nurse-Led Care Consortium  
National Organization of Nurse Practitioner Faculties  
Nurses Organization of Veterans Affairs  
Organization for Associate Degree Nursing  
Society of Pediatric Nurses