

July 30, 2021

The Honorable Ron Wyden, Chairman  
Committee on Finance  
U.S. Senate  
Washington, DC 20510

The Honorable Mike Crapo, Ranking Member  
Committee on Finance  
U.S. Senate  
Washington, DC 20510

Dear Chairman Wyden and Ranking Member Crapo:

On behalf of the undersigned members of the Organized Dentistry Coalition, we are writing to express our support for S. 449. This bill would allow full-time faculty members participating in the Health Resources and Services Administration (HRSA) Dental Faculty Loan Repayment Program (DFLRP) to exclude from income the amount of the loan forgiveness from their federal income taxes. We urge you to include this bill in any tax legislation considered by Congress in 2021. This bi-partisan legislation was introduced in February 2021 in by Senators Ben Cardin (D-MD) and Roger Wicker (R-MS).

The DFLRP was created to help CODA-accredited academic dental institutions recruit and retain qualified faculty in dental schools and approved residency and advanced education programs in general, pediatric, or public health dentistry. A critical factor in recruiting and retaining dental school faculty is the staggering level of student loan debt and income disparity with private practice.

We are pleased that Congress understands the importance of this program. Because of your support, new DFLRP awards were made by HRSA in fiscal years 2016, 2017, 2018, and 2021. Programs may support loan repayment contracts over five years to recruit and retain faculty. Full-time faculty members are eligible for repayment of 10, 15, 20, 25 and 30 percent of their student loan balance (principal and interest) for each year of service.

The DFLRP program is making a real impact in recruiting and retaining dental faculty. By alleviating the tax burden of the loan repayment benefits, S. 449 will make the program even more effective.

Thank you for your leadership in cultivating the next generation of dental faculty to train general, pediatric, and public health dentists. If you have any questions, please contact Mr. C. Scott Litch at the American Academy of Pediatric Dentistry (312-337-2169, [slitch@aapd.org](mailto:slitch@aapd.org)), Ms. Megan Mortimer at the American Dental Association (202-898-2402, [mortimerm@ada.org](mailto:mortimerm@ada.org)), or Mr. Tim Leeth at the American Dental Education Association, (202-289-8172, [leeth@adea.org](mailto:leeth@adea.org)).

Sincerely,

American Academy of Pediatric Dentistry  
American Dental Association  
American Dental Education Association  
Academy of General Dentistry  
American Academy of Oral and Maxillofacial  
Pathology  
American Academy of Oral and Maxillofacial  
Radiology  
American Academy of Periodontology  
American Association for Dental, Oral, and  
Craniofacial Research

American Association of Endodontists  
American Association of Oral and  
Maxillofacial Surgeons  
American Association of Orthodontists  
American College of Prosthodontists  
American Society of Dentist  
Anesthesiologists  
American Student Dental Association  
Hispanic Dental Association  
National Dental Association