The under-signed dental organizations are writing in response to a call for comments from the Rural and Underserved Communities Health Task Force of the Ways and Means Committee. Our recommendation is specifically related to point 7\(^1\) in the request:

There is pending tax legislation that we believe will help address training of dentists to provide care in under-served communities and to under-served populations. Our organizations urge Congress to adopt H.R. 996, legislation that would allow full-time dental faculty members participating in the Dental Faculty Loan Repayment Program (DFLRP) to receive such benefits without being taxed.

The DFLRP program\(^2\) was created to help recruit qualified faculty at accredited 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.

Based on its first three years of funding, the DFLRP program is already making a real impact in recruiting and retaining dental faculty. Why is this important for oral health in rural and underserved communities? Dental schools and residency programs provide direct clinical care to such populations, serving Medicaid patients and also offering community-based training sites outside of the dental school and hospital. Dedicated faculty are critical to such outreach, ensuring that dental trainees are experienced in treating under-served populations and are highly motivated to continue to do so in their professional practice. Dental faculty also help their trainees access programs such as the National Health Service Corps and state loan forgiveness programs for practice in under-served communities.

By alleviating the tax burden of the DFLRP benefits, H.R. 996 will make the program even more effective in cultivating the next generation of dental faculty and addressing oral health access in rural and underserved communities. If you have any questions, please contact Mr. C. Scott Litch at the American Academy of Pediatric Dentistry (312-337-2169, slitch@aapd.org), Ms. Megan Mortimer at the American Dental Association (202-898-2402, mortimerm@ada.org), or Tim Leeth at the American Dental Education Association, (202-289-8172, leetht@adea.org).

---

\(^1\) Access to providers that address oral, behavioral, and substance use needs in rural and underserved communities can be particularly limited. What approaches have communities or states taken to address such gaps in care delivery?

\(^2\) Sec. 748 of the Public Health Service Act (42 USC § 293k–2).
Sincerely yours,

American Academy of Pediatric Dentistry
American Dental Association
American Dental Education Association