

August 9, 2021

The Honorable Tammy Duckworth  
U.S. Senate  
524 Hart Senate Office Building  
Washington, DC 20510

The Honorable Jerry Moran  
U.S. Senate  
521 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Senators Duckworth and Moran:

On behalf of our collective dental organizations, we would like to thank you for sponsoring S. 1178, the Reserve Employers Comprehensive Relief and Uniform Incentives on Taxes (RECRUIT Act).

As you know, this bill would provide a tax credit to small businesses that hire and retain members of the National Guard and Reserve. The credit would be \$1000 per service member, plus an additional amount based on the amount of days served beyond the 39 days of weekend training and annual training. For businesses that have not been profitable over the course of the last year, the credit would be offered as a payroll tax credit.

This incentive to hire and retain National Guardsmen and Reservists, among whom are many dentists, is crucial at a time when National Guardsmen are deployed around the world in historic numbers, and when Reservists have been deployed to respond to the COVID-19 pandemic. While businesses proudly employ members of the National Guard and Reserves, small businesses that employ and retain National Guardsmen and Reservists are simultaneously facing the impact of the pandemic and deployment. The incentive provided by this bill will counter what might otherwise be a disincentive to hire National Guardsmen and Reservists. Additionally, because members of the National Guard and Reserves will know that employers are incentivized to hire and retain them should they be deployed, this bill may aid in recruitment.

Our organizations are proud to support our members who may be called to active duty, and are therefore proud to support the RECRUIT Act as part of that effort on behalf of our members, and all members of the National Guard and Reserves. Thank you for your leadership on this issue, and for sponsoring this bill.

If you have any questions, please contact Ms. Megan Mortimer at 202-898-2402 or [mortimerm@ada.org](mailto:mortimerm@ada.org).

Sincerely,

American Dental Association  
Academy of General Dentistry  
American Academy of Dental Group Practice  
American Academy of Oral and Maxillofacial Pathology  
American Academy of Oral and Maxillofacial Radiology  
American Academy of Periodontology  
American Association for Women Dentists  
American Association of Endodontists  
American Association of Oral and Maxillofacial Surgeons  
American Association of Orthodontists  
American Society of the Dentist Anesthesiologists