Kim Hixson

STATE REPRESENTATIVE • WISCONSIN LEGISLATURE • 43RD ASSEMBLY DISTRICT
CHAIRMAN, COMMITTEE ON COLLEGES AND UNIVERSITIES
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REP. KIM HIXSON'S TESTIMONY ON ASSEMBLY BILL 140

Good morning Chairwoman Pope-Roberts and members of the Assembly Committee on Education. Thank you for the opportunity to come and speak with you about Assembly Bill 140, which would establish a tax credit for the supplies teachers purchase for their classrooms.

Before I talk about the substance of this legislation, I want to take this opportunity to acknowledge my friend Amy Calkins, who came up from Edgerton this morning to offer you all her perspective on this legislation. We live in a state that has some of the best teachers in the nation. The dedication and hard work of Wisconsin teachers serves as a model for the United States as a whole, and I want to thank Amy for her service. Teachers like Amy are doing all they can to make sure our kids have the tools they need to meet the challenges of the 21st Century, and this bill is about making sure they have the tools they need to do their jobs.

According to a recent study conducted by the National School Supply and Equipment Association, teachers and educators spend an average total of $1,752 out of pocket for supplies and education materials annually. Think of it – more than $1,700 to pay for the supplies to do your job. Imagine an employee of a private company going out and purchasing almost $1,800 worth of office supplies without being reimbursed. Tough to imagine? Personally, I don't believe most people would be willing, or even able, to make such a large financial forfeiture to their employer year after year.

Due to revenue caps and increasing education costs, public schools are unable to provide teachers with all the proper supplies a classroom needs. That's why every year while out purchasing school supplies for my own children I see teachers also waiting in line to purchase markers, pencils and paper for their students, often using their own personal income.

Teachers are now the ones going out to buy crayons for their kindergarteners or tissues for a cold-ridden student. With an average starting salary in Wisconsin of about $33,532, educators are sacrificing a substantial amount of their income to school supplies. I know I'm not alone in thinking that this is an incredible cost to impose on our children's teachers.

That is why I have introduced this legislation, which would create a permanent state level tax deduction of up to $500 for school supplies purchased by teachers for classroom usage. This permanent measure would help alleviate personal expenses endured by both public and private school educators. I believe that creating a state level tax deduction would acknowledge the hard work and dedication of Wisconsin teachers.

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Testimony to the Assembly Committee on Education Assembly Bill 140 Relating to an Income Tax Deduction for Some Educators

September 8, 2009

Good morning. My name is Marcia Roberts and I am a first grade teacher at Mineral Point Elementary School. I am in my 13th year of teaching, all of which has been with the Mineral Point School District. Eleven of the years with the district have been in first grade and the other two years I taught 2nd grade.

I am here today to express my support for Assembly Bill 140 that would allow teachers to deduct up to $500.00 for classroom expenses funded with personal money. I have been able to take advantage of the $250.00 federal deduction and would welcome a deduction at the state level. When I was invited to speak today, I decided to send out a survey to the staff in our building. Twelve classroom teachers, an occupational therapist, and a guidance counselor responded. Each classroom teacher spent an average of $750 of his/her own money each year. Our part time occupational therapist spends on average, $250 per year and the guidance counselor spends about $100. Most felt that their personal spending would likely increase this year.

It is a fact that school districts across the state continue to cut budgets, and Mineral Point schools are no different when it comes to tight budgets. Our class sizes are getting larger in the elementary school, and it is not due to increased enrollment. Instead our district has had to make the decision not to rehire when a teacher retires. In addition to staff reduction, there have been budget cuts in maintenance, basic supplies, as well as replacement and new materials. This has caused the shifting of more costs onto parents and staff, even as they suffer their own financial hit in a down economy. Many parents are struggling with job losses or pay cuts. Teachers are finding the need to dig deeper into their own pockets to fund basic materials that students need for Wisconsin schools to continue to be considered "Great Schools."

This year I had several families come to Meet the Teacher night with only some of the supplies on our list. Parents said they just did not have enough money to purchase all of the supplies at one time and would try to purchase the remaining items over the next few weeks. I was not surprised to hear this, as parents struggle with job losses and/or pay cuts. Not wanting the students lacking supplies to start the school year at a learning and social disadvantage, I went out and purchased what was necessary.

Over the past 13 years I have spent an average of over $1100.00 on basic supplies for the classroom, instructional materials, books for a classroom library, and professional development materials. This school year alone I have spent nearly $500.00 already. Some may ask if this is really necessary, and my answer is always the same, "Yes!" I defend my answer by pointing out that our yearly classroom budget of $150.00 (less than $10 per year per student) does not begin to cover the materials needed for each student in our classrooms to receive the best education possible.

For example, the past three years our first and second grade classes have prepared organizational binders for the students and parents which are given to them when they come to Meet the Teacher night. Each binder costs on average between $3.50 and $4.50. They consist of a three-ring binder, one or two folders, several plastic pocket sheets and a zippered pouch. The first year, the classroom teachers incurred the entire cost of the binders. When the district heard how valuable the binders were in building a learning partnership among parents, students and teachers, $50 was added to our budgets to pay for the materials for the binders. At some grade levels where staffing has been reduced due to budget cuts, class sizes are getting larger and the $50 does not even cover the cost of the binders alone.

Each year teachers are held more and more accountable for the progress of their students. In order to meets the needs of the variety of learners in our schools today, teachers need to continue to keep informed of the newest and best practices that are available. During the summer, a colleague and I decided that we needed to research some of the new and best practices to meet the needs of the Response to Intervention student in our class. This required that we purchase two professional books, purchase membership to an online learning site, and create and acquire materials needed to implement a new reading and writing structure in our classrooms, all of which were purchased with personal funds.

Most people who go into the teaching profession know this personal subsidy is part of the job, but they also know it is not required of many other professions. The amount teachers pay for supplies not only reflects a shortage of funding by the district or state, but also reflects teachers' commitment to high-quality instruction and their commitment to preparing students to become responsible and productive citizens.

Given the enormous dedication teachers make to the education of their students, please strongly consider the Assembly Bill 140 to help educators offset some the personal expenses invested in their classrooms.

Thank you for your time and listening to my story. I would be happy to answer any questions you may have.

Marcia Roberts
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WISCONSIN EDUCATION ASSOCIATION COUNCIL

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To: Members of the Assembly Committee on Education

From: Wisconsin Education Association Council

Date: September 8, 2009

Re: Support for Assembly Bill 140, relating to an educator tax deduction

WEAC supports Assembly Bill 140 to create a state individual income tax deduction for educators who spend their own money to purchase educational materials or supplies for use in school.

This legislation adopts a provision in the federal Internal Revenue Code providing a $250 educator tax deduction and establishes a $500 educator tax deduction at the state level in the event that Congress does not reauthorize the current educator tax deduction.

Wisconsin's public schools are among the best in the nation because of our state's talented, caring and committed teachers and education support professionals. With schools struggling with rising education costs and revenue caps, educators are opening up their own pocketbooks to provide needed supplies for the classroom.

Studies show that educators are spending more of their own funds each year to supply their classrooms, including purchasing essential items such as pencils, glue, scissors, and facial tissues. For example, the National Education Association's 2003 report, Status of the American Public School Teacher, 2000-2001, found that teachers spent an average of $443 a year on classroom supplies. More recently, the National School Supply and Equipment Association found that in 2005-06, educators spent out of their own pockets an average of $826 for supplies and an additional $926 for instructional materials, for a total of $1,752.

Investments in great schools build strong communities. Creating an educator tax deduction at the state level recognizes the dedication and sacrifice of educators and helps them cover their personal expenses to educate our children. It also makes the tax deduction permanent whereas the federal tax deduction is dependent on reauthorization by Congress every fiscal year.

For all of these reasons, please support Assembly Bill 140.

If you have any questions, contact Deb Sybell, WEAC Legislative Program Coordinator, at (608) 298-2327.

Mary Bell, President
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Testimony in Favor of Assembly Bill 140 Relating to an Income Tax Deduction for Some Educators to the Assembly Committee on Education

September 8, 2009

Thank you for the chance to speak in favor of this very important legislation, Assembly Bill 140. My name is Amy Calkins. I teach with my husband, in the Edgerton School District. We have lived and worked in Edgerton for the past 14 years. We moved to Wisconsin, after twenty some years with the Army, to raise our four children because of the well-deserved reputation this state has for education. Together with our fellow teachers, we've worked hard to keep that reputation well-deserved.

I teach students who are learning English when they arrive in our district. For many years, I was the only English as a Second Language (ESL) teacher, so I have gotten to know and worked with every staff member throughout the district. I have yet to meet a teacher who doesn't go above and beyond in some way. Most of the teachers I know routinely purchase supplies, subsidize field trips, add color to their classrooms, support their colleagues and their district, all out of pocket. Each year it seems budgets are cut, so we are asked to do more with less. That means that until there is meaningful school finance reform, each teacher shoulders a greater burden just to keep the learning happening for his or her students.

I'd like to share two stories about some ways teacher spending has had a positive impact on our district. Several years ago, two English teachers at the high school set a goal of fostering lifelong reading enjoyment for their students. They worked very hard to compile a collection of young adult literature that would appeal to all reading ability and interest levels. They spent, and continue to spend, thousands of

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dollars to make sure a variety of reading materials is available for each student. The Library Media Specialist reports that, since the inception of this program, circulation in the high school library which was dwindling has shot up and continues to climb each year. She remarked that reading, which used to be 'un-cool' has become *the* thing to do. Many of my own students, who struggle with the demands of the English Language, are excited and engaged readers for the first time now, thanks to these two dedicated women.

Nearly all of my own students receive free or reduced price lunches. Money is pretty scarce in their homes. That means that the calculator for an advanced math class, the athletic fee to go out for sports, or the cost of a field trip is a real stretch. Sometimes it's as basic as poster board for a project or as serious as a winter coat or boots. Through a long running program at the high school, called the Giving Tree, teachers make anonymous contributions to provide students with these necessities. Each year several thousand dollars are donated and put to good use.

Many of the teachers I have talked with don't know how much they spend. They know it comes to many hundreds of dollars, but they're hesitant to admit to how much. One teacher told me, "I save the receipts up to $250 for the federal deduction, and then I throw the rest away. I'm scared to think too much about it." Nearly everyone estimated that they spent a minimum of $300 to $500.

I urge you to give serious consideration to Assembly Bill 140; it recognizes and validates the essential contributions teachers make without fanfare, day in, day out, year after year.

I hope you will give me the chance to answer any questions you might have, and I thank you for your support of AB 140.

Amy Calkins
209 Randolph Street
Edgerton, WI 53534

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WISCONSIN CATHOLIC CONFERENCE

TO: Representative Sondy Pope-Roberts, Chair
Members, Assembly Committee on Education

FROM: Kim Wadas, Associate Director

DATE: September 8, 2009

RE: Assembly Bill 140, Educator Expense Tax Credit

The Wisconsin Catholic Conference appreciates the opportunity to provide testimony on this legislation and urges you to support Assembly Bill 140.

Teachers play an essential part in a pupil's educational development. They aid parents in their role as the primary educators of their children, providing daily instruction and support for students in their schools. As Catholics, we believe public policies should affirm the vital role of teachers and reward the charitable acts they perform, which model for our children the best in human nature.

Beyond a commitment of time and talent, educators often purchase educational supplies for their students in an effort to enhance their academic experience. These personal expenditures can be costly, especially as the classroom continues to incorporate useful and necessary, but expensive, technology.

The federal government has chosen to recognize the investment that educators often make by offering a federal individual income tax deduction for the educational expenses of elementary and secondary school teachers. AB 140 incorporates this federal deduction into Wisconsin's state statutes, and makes certain such educator expenditures will continue to be eligible for a state income tax deduction should the federal deduction ever lapse.

This legislation affords teachers the flexibility to purchase resources that cater to the distinct needs of their students. Our Catholic tradition includes a call to exercise a "preferential option for the poor." This principle is advanced when those of limited means are empowered with the same opportunities provided to those who enjoy more material possessions. Allowing teachers to claim an income tax deduction encourages them to assist low-income and other students who may need additional educational resources.

We also want to affirm the decision to extend this credit to teachers in all schools, be they public, religious, or independent schools. Too often policy debates represent these schools as competitors or adversaries. In fact they are partners, all dedicated to the same end: developing

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productive and informed citizens. This bill recognizes the common contribution made by all educators. That is one more reason to support it.

This legislation is yet another way to encourage educators to be creative in bridging the current educational divides of economics and status that can mar a student's experience. It rewards educator involvement and initiative, and properly acknowledges the commitment of those who seek a career in education.

Your support for AB 140 is appreciated.