



OHIO EDUCATION ASSOCIATION

Rebecca L. Higgins, President
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The OEA will lead the way for continuous improvement of public education while advocating for members and the learners they serve.

February 26, 2019

The Honorable Stephanie Kunze
Ohio Senate
Senate Building, 1st Floor
One Capitol Square
Columbus, Ohio 43215

Dear Senator Kunze:

On behalf of more than 122,000 members of the Ohio Education Association (OEA), I write to express our support for Senate Bill 26. The bill would allow Ohio teachers to deduct up to \$250 of unreimbursed expenses incurred each year for professional development and classroom supplies on their state income taxes. This deduction would apply to expenses that exceed what the teacher may claim as a federal deduction.

Studies show that teachers are spending more of their own funds each year to provide supplies for their classrooms and purchase essential items such as books, pencils, and scissors. According to a federal Department of Education survey released in May 2018, 94 percent of public school teachers nationwide reported paying for supplies without reimbursement. Educators' annual out of pocket expenses averaged approximately \$500.

The proposed tax deduction helps recognize the financial sacrifices made by educators to purchase needed classroom supplies and to pursue professional development that benefits their students. OEA urges your support for Senate Bill 26.

Sincerely,

Becky Higgins
President

