



Teresa Fedor
State Senator, 11th Senate District

Nathan Manning
State Senator, 13th Senate District

Senate Ways and Means Committee
Senate Bill 120—Sponsor Testimony
Wednesday, March 31, 2021

Chairman Blessing, Vice-Chair Roegner and members of the Ways and Means Committee, thank you for the opportunity to present sponsor testimony on Senate Bill 120.

In the last General Assembly, we made important strides in helping Ohio educators by passing an Educator Expense tax deduction that granted a \$250 deduction to certain education professionals, but we need to do more. This legislation makes educators a priority by increasing the personal income tax deduction for qualified educator expenses from \$ 250 up to a \$1,000. The expansion of this deduction will help offset the personal cost incurred to any qualifying kindergarten through 12th grade teacher, instructor, counselor, principal, or aide who step up to assist students by purchasing supplies including new technology for the classroom. Under current federal tax law, the Educator Expense Deduction allows eligible educators to deduct up to \$250 for an individual and \$500 for eligible couples filing jointly. Due to Ohio tax law, the state deduction would cover the difference not already covered under the federal deduction. For example, if a teacher spent \$850 on qualifying expenses, they would have a state deduction of \$600 after the federal deduction of \$250.

For decades, teachers have had to use their paycheck to purchase supplies for students with limited resources, and like many other issues, the pandemic has only exacerbated the problem. As the Covid-19 crisis continues, families and individuals are still struggling, increasing the burden on teachers picking up the bill for students who need it. This pandemic has truly highlighted just how important teachers are in our society.

On average, Ohio public school teachers make about fifty-seven thousand dollars a year¹ and are estimated to spend an average of \$450 of their own income on classroom supplies. Due to the pandemic, teachers have had to spend more on PPE and supplies to limit student sharing. Keep in mind, the aforementioned \$450 in a traditional school year varies based on class size and need. As schools return to in person and hybrid settings, teachers may need to spend more to take the necessary precautions to protect themselves and their students.

Furthermore, it was found that in a traditional school year, 92.4% of teachers use their own income to purchase classroom supplies. Since the beginning of the pandemic, teachers have even purchased new technology for remote instruction. The Educator Expense Deduction is supposed to cover non-reimbursed expenses such as classroom supplies, books and various computer hardware and software. The Covid-19 pandemic has only increased the need for these qualifying expenses for safe and effective instruction. Frankly, a \$250 tax credit has never been enough during a traditional year and will certainly not be enough during a pandemic year, necessitating an increase in the state educator tax deduction from \$250 to a \$1000.

We would be happy to answer any questions from the committee.

¹ https://nces.ed.gov/programs/digest/d17/tables/dt17_211.60.asp