

HB 207 Teacher Supply Survey and Recommendations



Prepared by the

Utah State Office of Education

November 15, 2015

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Teacher Supply Survey and Recommendations

Overview

House Bill 207, enacted during the 2015 General Legislative Session, requires the State Board of Education (the Board) to conduct a study related to the potential development of a state tax credit for educator expenses. The Board was asked to determine the types of items eligible educators purchase for use in a classroom and for educational purposes. The Board has also been asked to determine the amount of expenses eligible educators incur during a school year to purchase these items.

An eligible educator, as defined by HB 207, means any of the following at a public school that provides student instruction for one or more years in kindergarten through grade 12 in the state:

- a) A teacher;
- b) An instructor;
- c) A counselor;
- d) A principal; or
- e) An aide

The purpose of the study is to provide data that will help legislators better understand the types of materials purchased, to provide an estimate of the total dollar amount spent by educators, and to make recommendations for a potential tax credit or an increase to the teacher supply and material appropriation.

The Board developed an online survey for educators to facilitate the collection of this information. The Board did not track any identifying information from responses. Information regarding LEA, grade, and type of course helped to inform our data collection and recommendations. Data collected on the types of items purchased and the dollar amounts will be reported at the LEA level and grade level.

Survey Results

The survey was open from October 7-23, 2015 and was sent to every LEA to be distributed to eligible educators. The Utah State Office of Education (the USOE) data indicates there are over 30,000 eligible educators in the state public education system; of these, 6,960 educators responded to the survey. Of the responses received, 3,286 completed the survey, while the other 3,674 only responded to select questions. See the number of responses by LEA in **Table 1**.

Table 1. Responses by LEA

LEA	Responses	LEA	Responses
Academy for Math, Engineering & Science	3	Navigator Pointe Academy	7
Alpine School District	4	Nebo School District	1
American International School of Utah	31	Noah Webster Academy	15
American Leadership Academy	24	North Sanpete School District	66
American Preparatory Academy	1	North Star Academy	1
Aristotle Academy	3	North Summit School District	26
Ascent Academies	16	No. Utah Academy for Math, Engineering & Science	14
Bear River Charter School	5	Odyssey Charter School	12
Beaver County School District	27	Ogden City School District	200
Beehive Science & Technology Academy	7	Open Classroom	11
Box Elder County School District	139	Pacific Heritage Academy	6
Cache County School District	466	Paradigm High School	32
Canyon Grove Academy	1	Park City School District	1
Canyon Rim Academy	7	Pinnacle Canyon Academy	12
Canyons School District	421	Pioneer High School for the Performing Arts	8
Carbon County School District	35	Piute County School District	18
Channing Hall	13	Providence Hall	18
City Academy	6	Provo City School District	170
CS Lewis Academy	2	Quest Academy	35
DaVinci Academy	12	Ranches Academy	1
Davis County School District	579	Reagan Academy	32
Dual Immersion Academy (DIA)	12	Rich County School District	13
Duchesne County School District	3	Rockwell Charter High School	8
Early Light Academy at Daybreak	12	Roots Charter High School	8
Edith Bowen Laboratory School	1	Salt Lake Arts Academy	4
Emery County School District	38	Salt Lake Center for Science Education	11
Endeavor Hall	1	Salt Lake City School District	310
Entheos Academy	19	Salt Lake School for the Performing Arts	9
Esperanza Elementary Charter School	1	San Juan County School District	85
Excelsior Academy	16	Sevier County School District	60
Freedom Preparatory Academy	16	Soldier Hollow	9
Garfield County School District	27	South Sanpete School District	89
Gateway Preparatory Academy	12	South Summit School District	19
George Washington Academy	6	Spectrum Academy	28
Good Foundations	12	Success Academy	14
Grand County School District	42	Summit Academy	19
Granite School District	341	Summit Academy High School	5
GreenWood	1	Syracuse Arts Academy	11
Guadalupe Schools	1	Terra Academy	18
Hawthorn Academy	20	Thomas Edison Charter School - North	1
High Mark Charter School	21	Timpanogos Academy	5
InTech Collegiate High School	3	Tintic School District	1
Iron County School District	153	Tooele County School District	259
John Hancock Charter School	3	Tuachahn High School for the Performing Arts	1
Jordan School District	1101	Uintah County School District	168
Juab County School District	36	Uintah River High School	7
Kane County School District	38	Utah County Academy of Sciences (UCAS)	4
Karl G Maeser Prep Academy	10	Utah International School	6
Lakeview Academy	15	Utah Virtual Academy	10
Leadership Learning Academy	1	Valley Academy	8
Legacy Preparatory Academy	3	Voyage Academy	20
Lincoln Academy	17	Walden School of Liberal Arts	6
Logan City School District	153	Wasatch County School District	9
Maria Montessori Academy	5	Wasatch Peak Academy	6
Merit College Preparatory Academy	8	Washington County School District	619
Millard County School District	19	Wayne County School District	21
Moab Charter School	4	Weber County School District	328
Monticello Academy	27	Weilenmann School of Discovery	29
Morgan County School District	15	Winter Sports School	2
Mountainville Academy	10	No LEA listed	19
		Total Responses:	6,960

Teachers were the most frequent respondents, 6,036 of the total 6,960 or 86.72% of responses. See **Table 2**. Statistics were also gathered to help the Board identify, by job description, the grade level and specialized course associated with the response data. See details in **Table 3**.

Table 2. Eligible Educators Responding to Survey

Job Description	Number of Respondents	% of Responses	Average Years of Experience
Blank	35	0.50%	13.0
Aide	221	3.18%	8.4
Counselor	234	3.36%	12.9
Instructor	172	2.47%	12.7
Principal	262	3.76%	19.8
Teacher	6,036	86.72%	13.1
Grand Total	6,960	100.00%	13.2

Table 3. Grade level and specialized courses by job description

Job Description	Pre-K	Pre-K Special Education	K-6	7-12	Special Education	STEM	Online
Blank	2	-	6	9	1	5	-
Aide	6	9	110	59	34	45	8
Counselor	-	-	9	37	7	9	2
Instructor	2	3	103	48	16	40	4
Principal	-	-	7	15	2	12	1
Teacher	40	50	2,727	2,655	535	1,249	91
Grand Total	50	62	2,962	2,823	595	1,360	106

Respondents were asked to list items purchased, the item cost, and the amount reimbursed with state funded teacher supply and material monies in each of the following categories:

- 1- Activities, Athletics, and Clubs
- 2- Curriculum and Instructional Materials
- 3- Supplies for Personal Professional Development
- 4- Supplies for Students
- 5- Supplies for Classroom
- 6- Other

In total, \$2,963,900 in purchases were reported by the respondents, with \$743,222 or 25% of these purchases reimbursed through the teacher supply and material appropriation received by individual teachers through their LEAs. On average, eligible teachers reported \$425.85 in expenditures.

The following sections provide detail of the amount of expenditures within each of the categories above, amounts reimbursed to the educators for those expenditures, and the types of items purchased by educators within each category.

Activities, Athletics, and Clubs

This category was meant to capture expenditures made by eligible educators, who in addition to their teaching assignments, also act as coaches or advisors for student activities, clubs, and sports. Educators reported a total of \$715,064 in expenditures for activities, athletics, and clubs, which represents 24% of the total reported expenditures. Of the total expenditures reported in this category, \$146,631 were reimbursed to the educator.

Job Description	Total Items Purchased for Activities, Athletics, and Clubs	Amount Reimbursed
Blank	\$ 3,229	\$ 430
Aide	2,286	-
Counselor	20,348	5,586
Instructor	20,684	4,655
Principal	50,675	830
Teacher	617,843	135,130
Grand Total	\$ 715,064	\$ 146,631

Examples of items reported in this category include:

- Cups, plates, food, lunches, dinners, candy and various other student incentives, birthday gifts, and craft supplies for various holidays
- Costumes, musical instruments, music, science supplies, and art supplies
- Athletic gear, uniforms, shoes, polo shirts, and various other clothing for students
- Recess equipment, books, instructional materials, classroom supplies, Legos and robotics, and mobile apps
- Furniture, microwaves, refrigerators, air conditioners, storage supplies, classroom and dance decorations, cleaning supplies, hand sanitizer, and tissues
- Field trip and busing expenditures, gas and mileage expenditures, food for clinics, camps and trips, and various types of dues

Curriculum and Instructional Materials

This category was meant to capture expenditures made by eligible educators for curriculum and instructional materials. Educators reported a total of \$715,064 in this category, which represents 24% of the total reported expenditures. Of the total expenditures reported in this category, \$255,958 were reimbursed to the educator.

Job Description	Total Items purchased for Curriculum and Instructional Materials	Amount Reimbursed
Blank	\$ 3,061	\$ 1,221
Aide	4,545	133
Counselor	7,391	3,067
Instructor	13,183	6,779
Principal	19,802	3,162
Teacher	677,413	241,595
Grand Total	\$ 725,395	\$ 255,958

Examples of items reported in this category include:

- Art supplies, such as watercolors and other paint, posters, paper, markers, and glue
- General classroom supplies, such as paper, folders, rulers, tissues, batteries, whiteboard markers, pens, notebooks, magnets, printer ink, pencil boxes, envelopes, and stamps
- Science supplies; math, language arts, and science manipulatives; calculators; novels; textbooks; workbooks; music supplies/books; and other various curriculum
- Motivation supplies, incentives, snacks, candy for use in lessons, various food items (including pizza, cupcakes, soda, and popcorn), games, and Netflix account subscriptions
- Camera, memory cards, web hosting for class website, headphones, DVDs, curriculum/educational apps, tablets and cases, Chromecast
- Various website subscriptions

Supplies for Personal Professional Development

This category was meant to capture expenditures made by eligible educators for the various supplies purchased for personal professional development associated with their job function. Educators reported a total of \$592,117 in expenditures in this category, which represents 20% of the total reported expenditures. Of the total expenditures reported in this category, \$55,878 were reimbursed to the educator.

Job Description	Total Supplies for Personal Professional Development	Amount Reimbursed
Blank	\$ 2,892	\$ 650
Aide	787	120
Counselor	12,673	1,555
Instructor	8,598	1,282
Principal	35,867	1,700
Teacher	531,300	50,571
Grand Total	\$ 592,117	\$ 55,878

Examples of items reported in this category include:

- Gas, flight, hotel, food and other transportation/lodging expenditures to attend conferences or seminars
- Various behavioral or teaching books and manuals
- Conference registration fees, membership dues, webinar registration fees, and subscriptions
- Tuition charges for classes at colleges or universities
- Computers, tablets, tablet cases/keyboards, software, apps, and other similar items
- Exam fees for licensure or endorsement, study materials, fingerprinting costs
- Various supplies, such as ink, notebooks, lesson planners, pens, binders, etc.

Supplies for Students

This category was meant to capture expenditures made by eligible educators on supplies for students. Educators reported a total of \$447,537 in expenditures in this category, which represents 15% of the total reported expenditures. Of the total expenditures reported in this category, \$194,523 were reimbursed to the educator. It should be noted that many of the expenditures reported under activities, athletics, and clubs would also have been appropriate to report in the supplies for students' category. Many of the respondents who did not fully complete the survey only completed the first section of the survey.

Job Description	Total Supplies for Students	Amount Reimbursed
Blank	\$ 840	\$ 402
Aide	1,488	215
Counselor	3,826	1,448
Instructor	3,385	753
Principal	5,160	1,075
Teacher	432,838	190,630
Grand Total	\$ 447,537	\$ 194,523

Examples of items reported in this category include:

- Art supplies, including colored pencils, markers, cardstock, scissors, glue sticks, crayons, poster board, construction paper, etc.
- General classroom supplies, including pencils, notebooks, paper, folders, tape, index cards, highlighters, dry-erase markers, post-it notes, pencil boxes, backpacks, tissues, etc.
- Science supplies and lab supplies
- Motivational supplies, incentives, prizes, awards, snacks, candy for use in lessons, various food items (including pizza, cupcakes, soda, and popcorn), games, alarm clocks for late students, and student gifts for birthday/Christmas
- Videos and books

Supplies for Classroom

This category was meant to capture expenditures made by eligible educators on supplies for their classrooms. Educators reported a total of \$250,394 in expenditures in this category, which represents 8% of the total reported expenditures. Of the total expenditures reported in this category, \$56,966 of these expenditures were reimbursed to the educator. It should be noted that many of the expenditures reported under activities, athletics, and clubs would also have been appropriate to report in the supplies for classroom category. Many of the respondents who did not fully complete the survey only completed the first section of the survey.

Job Description	Total Supplies for Classroom	Amount Reimbursed
Blank	\$ 466	\$ 14
Aide	1,049	100
Counselor	3,890	2,035
Instructor	6,600	527
Principal	5,115	10
Teacher	233,274	54,280
Grand Total	\$ 250,394	\$ 56,966

Examples of items reported in this category include:

- Posters, charts, art, bulletin board materials and borders, globes, maps, flags, birthday displays, name tags, and other similar classroom wall decorations
- Classroom furnishings, chairs, tables, and bookshelves
- Cleaning supplies, hand sanitizer, and tissues
- Small laptops, DVD players, tablets, tablet covers, headphones, and projector bulbs
- Laminator and lamination rolls, pencil sharpeners, staplers, hole punches, white boards and dry-erase markers, and other various office supplies
- Plastic bins, baskets utility hooks, Velcro and tape, organizational drawers
- Lab equipment and supplies

Other

This category was meant to capture any other expenditures made by eligible educators that did not fit in one of the previous categories. Educators reported a total of \$233,393 in expenditures in this category, which represents 8% of the total reported expenditures. Of the total expenditures reported in this category, \$33,267 of these expenditures were reimbursed to the educator.

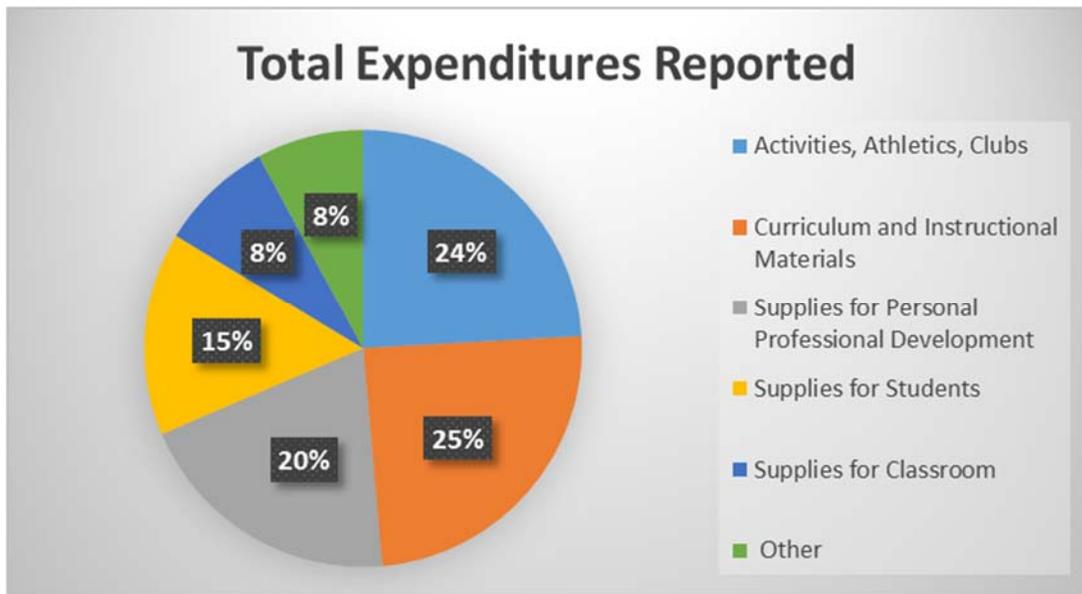
Job Description	Total Other Expenditures	Reimbursed
Blank	\$ 2,012	\$ 800
Aide	638	90
Counselor	4,432	1,128
Instructor	1,485	207
Principal	9,010	100
Teacher	215,816	30,942
Grand Total	\$ 233,393	\$ 33,267

Examples of items reported in this category include:

- Rewards, incentives, gifts and gift cards for students, candy, and other food items
- Fidget toys, worry rocks, and other stress relief items
- Apple TV, tablets, tablet cases, and apps
- Audio Players, DVD players, CDs, and DVDs
- Cell phone and plan used for school/business purposes
- Transportation and fuel costs to go shop for classroom items throughout the year, travel to conferences, and travel to students' houses for IEPs
- Craft and art supplies, a Cricut and cartridges, and other similar art and craft supplies to those reported in other sections above
- Similar classroom cleaning supplies and classroom materials to those reported in other sections above

See **Table 4** below for a breakout of reported expenditures between the various categories.

Table 4. Total Expenditures Reported by Category



Teacher Supply Appropriation

Presently, the Legislature provides an annual appropriation for teacher supplies and materials. In the current fiscal year one time monies provide \$6,000,000, which is distributed to LEAs for teacher supply purchases in accordance with intent language found in the annual appropriations bill. In fiscal year 2016, this language is found in House Bill 2. The Bill indicates that the teacher supply and materials appropriation is to be distributed by the Board to classroom teachers who are licensed, paid on the teacher salary schedule, hired for a contract period, and whose primary function is to provide instructional or counseling services to students in the public schools. The Board distributes these funds to all LEAs and the Utah Schools for the Deaf and Blind based on the number of classroom teachers in each school as compared to the total number of classroom teachers.

LEAs are instructed to pay teachers as follows:

- \$250 for a teacher on salary schedule steps one through three teaching in kindergarten through grade 6 or preschool handicapped;
- \$200 for a teacher on salary schedule steps one through three teaching in grades 7 through 12;
- \$175 for a teacher on salary schedule step four or higher teaching in kindergarten through grade 6 or preschool handicapped; and
- \$150 for a teacher on salary schedule step four or higher teaching in grades 7 through 12.

Currently, the appropriation is not sufficient to fully fund all teachers the amounts listed in intent language. Intent language indicates that teachers on salary schedule steps one through three shall receive the full amount allowed, with remaining money apportioned to all other teachers. Teachers are required to spend money appropriated for classroom supplies and materials for school supplies, materials, or field trips under rules adopted by the Board.

Presently, the Board estimates that the appropriation provides each eligible teacher \$211 in supply monies. These funds are sent to each LEA, which then distributes funds in accordance with the salary steps in the intent language.

Federal Income Tax Deduction for Educator Expenses

IRS Publication 529 provides guidance on an existing tax deduction allowed for educators on federal income tax returns. In 2014, eligible educators were allowed a deduction of up to \$250 to adjusted gross income (AGI) for qualified expenses paid in 2014. Married couples filing jointly can deduct up to \$500 if both the taxpayer and his/her spouse are eligible educators. For purposes of the deduction, an eligible educator is defined as a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses for books, supplies, equipment, computers, software, and services, and other materials used in the classroom. Educators cannot claim homeschool expenses or nonathletic supplies for courses in health or physical education. Qualified expenditures must be reduced by reimbursements received by the educator for those expenses that were not reported on the educator's W-2. All reimbursements received by educators through the teacher supply appropriation discussed above are not included in the W-2 of the teacher receiving the reimbursement. Therefore, a teacher could only claim, expenditures in excess of the reimbursements they received from the teacher supply appropriation. Because qualifying expenses directly reduce the educator's AGI, these deductions reduce the educator's federal tax liability.

This federal income tax deduction expired at the end of 2014. Without further legislative action, the credit will not be available to educators in 2015 or future tax years. However, Congress is currently considering House Resolution 2940, which would re-establish the deduction, index the maximum amount of the deduction for inflation, allow the deduction of teacher development expenditures, and make the deduction permanent in the US Tax Code. These changes are all subject to the resolution being passed by Congress.

State Tax Credit

Presently, Utah Income Tax Code does not include a tax credit for eligible educator expenses. Previous drafts of legislation indicate that the intent of the House Bill 207 would have been to create a nonrefundable tax credit for eligible educators of \$50. Eligible educators were considered teachers, instructors, counselors, principals or aides at a qualifying school, which is consistent with the federal definition. A qualifying school was defined an elementary or secondary school, located in the state of Utah that provides instruction for one or more years of kindergarten through grade 12. Qualified expenses were defined as expenses made during the taxable year for use in a classroom for a book, computer equipment, including related software or related service, other equipment, supplies, or supplementary materials. Qualified expenses, as defined above, could also be claimed for expenditures related to health and physical education, if related to athletics.

This credit would be a direct reduction in state income taxes owed, in the form of a tax credit, as opposed to a deduction like the federal deduction described above. Any credit above taxes owed would not be refundable. The draft legislation required that expenditures used for the Utah tax credit could not also be deducted from the educator's federal AGI, ensuring that an educator does not receive "double credit" for the expenditures, if the Federal deduction is extended for tax year 2015. Eligible educators could only claim qualifying expenses, in excess of amounts reimbursed to each educator through the teacher supply appropriation.

Based on the data received in the surveys discussed above, it appears that there are a large number of expenditures incurred by eligible educators in the state which are not reimbursed through the teacher supply appropriation or through other means. While some of those expenditures reported by educators in the survey are not eligible for the federal deduction or the

proposed state tax credit, there are many that are eligible. The credit would provide a means whereby teachers could purchase quality classroom supplies and enhance the educational opportunities of the students they teach.

Average expenditures claimed from the survey were approximately \$425. If a teacher received the maximum teacher supply reimbursement of \$250 a reasonable state tax credit would be somewhere around \$175 dollars, if the intent is to reimburse or provide a tax credit at the level of average expenditures reported. See **Table 5** below.

Table 5. Potential Tax Credit Based On Average Expenditures Not Reimbursed

Average Expenditures	Amount of State Teacher Supply Reimbursement	Amount not reimbursed	
425	250	175	
425	200	225	
425	175	250	
425	150	275	
		231	Average

Public school teachers receive the teacher supply reimbursements through the public school system. Based on the data collected, an average tax credit of between \$200-250 for each eligible educator would be comparable to the federal deduction, and would reduce a teacher’s state income tax liability to compensate for supplies purchased for their classrooms.

Fiscal Impact of State Tax Credit

If the federal tax deduction is continued into 2015, an educators AGI could already reflect a reduction of up to \$250, as a taxpayer’s federal AGI is used as the starting point for state income tax calculations. The impact on the Education Fund would be minimal as this deduction was in place the previous tax year. However, some impact will be experienced if the amount of the deduction increases, or if the categories of qualifying expenditures are expanded. The Board does not have the ability to quantify the impact of this potential federal legislation.

If a state tax credit were authorized for tax year 2015, all eligible educators in the state would qualify, which includes private and public eligible educators. The Board does not have data on the number of eligible educators in private schools. The Board also does not have data on the number of eligible educators who would qualify for the potential tax credit as aides (paraprofessionals), as these individuals are not required to be licensed. As of November 16, 2015, there were approximately 33,334 individuals in the USOE’s CACTUS system that fall into the eligible educator definition, which does not include any aides, or any eligible educators in the private sector.

The [May 2014 State Occupational Employment and Wage Estimates](#) from the Bureau of Labor Statistics (most recent available), estimates approximately 50,333 Utahans employed in pre-K, elementary, and secondary education. Removing pre-k and child care center employees, substitute teachers, self-enrichment educator teachers, and health educators, there are 38,640 potential eligible educators in the state. If each eligible educator did not claim the federal deduction and instead claimed a \$250 state tax credit, this could result in decreased state income tax revenues of approximately \$9,660,000. See **Table 6** for the fiscal impact of various levels of a state tax credit.

Table 6. Potential Reduction in State Income Revenues for State Tax Credit

Total Eligible Educators (Public/Private)		
		38,640
State Tax Credit		Potential Reduction in State Income Tax Revenue
\$	50	\$ 1,932,000
	100	3,864,000
	150	5,796,000
	200	7,728,000
	250	9,660,000
	300	11,592,000
	350	13,524,000
	425	16,422,000
	400	15,456,000
	450	17,388,000

Individual AGI, and therefore state income revenue, would increase for each eligible educator who claims the state tax credit instead of the federal deduction. However, we are unable to quantify this impact because total income, and other deductions for each eligible educator are unknown.

The state could mitigate the potential reduction of income tax revenue by reducing the amount of the credit, further restricting the state tax credit to a smaller number of qualifying recipients, or further narrowing the definition of qualifying expenditures.

The teacher supply appropriation requires a significant amount of administrative tracking (including collection of receipts, accounting of the funds received, determining eligible teachers, etc.) by each LEA in the state. Based on the amount of funding that is appropriated for this purpose, the LEA administrative burden is large. Another potential strategy that could be used to mitigate the revenue reduction in the education fund is the elimination of the teacher supply appropriation, with and the proposed tax credit would replace the reimbursements received under the current teacher supply appropriation.

If this were to occur, the amount of the tax credit would need to increase to compensate teachers for the loss of supply reimbursement funds. If the tax credit were to increase to the average amount of expenditures as determined in our survey, (\$425), the total reduction of revenue to the education fund could be as high as \$16,422,000 see **Table 6**. Because the credit would apply to all eligible educators, not just public educators, the elimination of the appropriation and creating a \$425 state tax credit is actually more costly than maintaining the current appropriation and creating a state tax credit of \$250.

Additionally, many LEAs have indicated that eliminating the appropriation would severely impact teacher morale. Many teachers, especially new teachers, do not have sufficient funds to make qualifying expenditures without reimbursement in a timely fashion. Waiting a full year for a tax credit would place additional burden on the teachers and their families.

Potential Changes to Teacher Supply Appropriation

Assuming the intent of the proposed state tax credit is to provide public school teachers with additional reimbursement for the supplies that are purchased, the Legislature could also consider increasing the amount of the state appropriation for teacher supplies in place of implementing a tax credit. Presently, the appropriation is \$6,000,000 for all public school teachers.

Table 7 shows the additional amounts necessary to increase the amounts reimbursed to public school teachers. As indicated in the section above, intent language provides additional reimbursement funds to newer teachers. The scenario presented below assumes all teachers, regardless of their experience or step and lanes, would receive the same amount.

Table 7. State Funds Needed to Increase Teacher Supply Appropriation

Total Eligible Educators		Total Appropriation
	33,334	\$6,000,000
Flat Amount Per Educator	Total Cost	Additional State Funds Needed
\$ 250	\$ 8,333,500	\$ 2,333,500
275	9,166,850	3,166,850
300	10,000,200	4,000,200
350	11,666,900	5,666,900
375	12,500,250	6,500,250
400	13,333,600	7,333,600
425	14,166,950	8,166,950

In all scenarios, including giving each eligible educator \$425 in reimbursements, increasing the teacher supply appropriation requires less money than a state tax credit aimed at giving each teacher a tax credit and the current levels of teacher supply reimbursements through their LEA.