

## WISCONSIN CATHOLIC CONFERENCE

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

FROM: Kim Wadas, Associate Director Kuly A. Wadas

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

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.