

## Teacher Recruitment and Retention Educational Tax Credit

Senate Bill 3009 (Aquino-D)

### SUPPORT

The IEA has had multiple pieces of legislation introduced into the General Assembly to help alleviate the near-term and long-term teacher shortage that is plaguing our public school system. Currently, 1,859 full-time teaching positions remain unfilled. In 2018, there were 1,400 unfilled positions. According to the Learning Policy Institute report, “A Coming Crisis in Teaching? Teacher Supply, Demand and Shortages in the U.S.” issued in September of 2016, 19-30% of early-career teachers (1-5 years of service) leave the profession within 5 years.

Additionally, the U.S. Department of Education reported that there was a 35% decrease (691,000 to 451,000) in the number of students that have enrolled in teacher preparatory programs nationwide when comparing 2009 to 2014. This dramatic decline occurred while student enrollment only declined by 3%.

**SB 3009** was drafted with the intent to retain early-career educators and to incentivize more students to choose the profession. Debt from attaining higher education is one of the main issues that early-career teachers face. In a survey of IEA members, an overwhelming percentage said that college loans were a major issue to them and caused many of their financial struggles.

#### **The proposal is as follows:**

Creates a tax credit for 50% of a qualified teachers' unreimbursed tuition costs incurred at a public university if they meet all of the following:

1. Graduated from a public university in the State,
2. Is first employed as a public school teacher after December 31, 2020, and
3. They must be employed for 5 consecutive years as a public school teacher in Illinois.

The legislation only allows a maximum of 20% of the total credit to be applied in each taxable year and does not allow the credit to reduce the qualified teachers' tax liability to below zero.

**SB 3009** would not be utilized by qualified teachers until after December 31, 2025.