

**Testimony in Support of House Bill 452  
Income Tax – Subtraction Modification for Classroom Supplies Purchased by Teachers -  
Alteration**

**House Ways and Means Committee  
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The Maryland State Education Association supports House Bill 452 that would alter a subtraction modification approved in 2018 to allow teachers to deduct up to \$500 from their taxable income for classroom supplies. 21,400 Maryland educators claimed the credit in the first year of the program, tax year 2018.

MSEA represents 75,000 educators and school employees who work in Maryland’s public schools, teaching and preparing our 896,837 students for the careers and jobs of the future. MSEA also represents 39 local affiliates in every county across the state of Maryland, and our parent affiliate is the 3 million-member National Education Association (NEA).

Our schools are routinely short on classroom supplies and teachers frequently end up purchasing these items for their own classrooms. When students or classrooms need notebooks, markers, index cards, paper, pencils, chargers for technology, headphones, snacks, hand sanitizer, or any number of other things—they are needed immediately and teachers are the ones that provide.

Educators want to help children and will continue to spend their own money as long as their students lack the supplies they need. There is no other job where workers subsidize what should be a cost borne by an employer as a necessary ingredient of the job. We can’t fix all of that with this bill, but we can provide teachers some relief as they struggle to make ends meet at school and at home.

According to a 2019 survey of educators in Maryland, 94% have spent their own money on school supplies<sup>1</sup>. This is up from 91% in 2018. A 2018 national survey found that on average educators spend \$479 each year in out of pocket expenses for classroom supplies.<sup>2</sup> The study also found that teachers in high-poverty schools were more likely to spend personal money on school supplies. While 86% of teachers in schools that don't participate in free or reduced lunch school programs said they paid for classroom needs, it was 95% of teachers in schools that did participate in the programs that reported paying for classroom needs.

**MSEA requests a favorable report on House Bill 452.**

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<sup>1</sup> GBAO Strategies, Poll Analysis: Maryland Educators Increasingly Facing Financial Strains. August 22, 2019. [http://www.marylandeducators.org/sites/default/files/educator\\_personal\\_finances\\_survey\\_memo.pdf](http://www.marylandeducators.org/sites/default/files/educator_personal_finances_survey_memo.pdf) (accessed on February 6, 2020).

<sup>2</sup> National Center for Education Statistics, Public School Teacher Spending on Classroom Supplies. May 2018. <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2018097>