

STATE OF HAWAII
HAWAII TEACHER STANDARDS BOARD
650 IWILEI ROAD, SUITE 201
HONOLULU, HAWAII 96817

February 11, 2020

TO THE SENATE COMMITTEE ON WAYS AND MEANS
TESTIMONY ON SENATE BILL 2261 SD1, RELATING TO TAXATION

SUBMITTED BY LYNN HAMMONDS FOR THE HAWAII TEACHER STANDARDS BOARD

Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Senate Committee on Ways and Means:

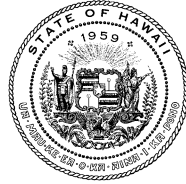
The Hawaii Teacher Standards Board (HTSB) **supports** SB 2261 SD1 to provide an income tax exclusion for public school teachers in the Department of Education (DOE) and Hawaii public charter schools. Providing this exclusion to reduce the amount of state taxes paid by teachers will provide needed additional income, which will help them meet the high cost of living in Hawaii. Effectively increasing income will encourage teachers to continue their employment as a Hawaii public school teacher.

The HTSB thanks the Senate Committee on Ways and Means for hearing this bill to support teachers and help them remain in Hawaii's public school classrooms.

Thank you for the opportunity to testify.

DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

RONA M. SUZUKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

To: The Honorable Donovan M. Dela Cruz, Chair;
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair;
and Members of the Senate Committee on Ways and Means

From: Rona M. Suzuki, Director
Department of Taxation

Re: **S.B. 2261, S.D. 1, Relating to Taxation**

Date: Tuesday, February 11, 2020

Time: 10:40 A.M.

Place: Conference Room 211, State Capitol

The Department of Taxation (Department) appreciates the intent of S.B. 2261, S.D. 1, and offers the following comments.

S.B. 2261, S.D. 1, adds a new section to chapter 235, Hawaii Revised Statutes (HRS), allowing eligible teachers to exclude up to \$30,000 per taxable year on a Hawaii income tax return, or up to \$60,000 if filing jointly and both persons are eligible teachers. The bill defines “eligible teacher” as a person who is a teacher, librarian, or counselor who is employed by the Hawaii Department of Education (DOE) or a charter school in the State, earns \$60,000 or less in gross income per taxable year as an employee in that position, and has a federal adjusted gross income of \$60,000 or less. S.B. 2261, S.D. 1, is effective upon approval and applies to taxable years beginning after December 31, 2019.

The estimated impact on income tax revenues is approximately \$9.8 million. This estimate is based on the following:

	As Is	With the Proposed Exclusion
Gross Income (= Federal AGI)	\$60,000	\$60,000
Less: \$30K income exclusion		-\$30,000
Hawaii AGI (assuming no other income sources)	\$60,000	\$30,000
Less: Hawaii Standard Deduction	-\$2,200	-\$2,200
Less: \$1,144 x exemptions (assuming single filer)	-\$1,144	-\$1,144
Hawaii Taxable Income (assuming no additional credits or adjustments)	\$56,656	\$26,656
Average Effective Tax Rate (6.8%)	\$3,853	\$1,813
X 4,800 “eligible teachers” (Based on KHON report ¹)	\$18.493 M	\$8.701 M
Difference		\$9.792 M

¹ <https://www.khon2.com/local-news/new-proposals-could-save-some-public-school-teachers-money/>

Department of Taxation Testimony
WAM SB 2261
February 11, 2020
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The Department will be able to implement the changes in this bill with its current effective date.

Thank you for the opportunity to provide comments.



STATE OF HAWAII
Executive Office on Early Learning
2759 South King Street
HONOLULU, HAWAII 96826

February 9, 2020

TO: Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair
Senate Committee on Ways and Means

FROM: Lauren Moriguchi, Director
Executive Office on Early Learning

SUBJECT: **Measure:** S.B. No. 2261, S.D. 1 – RELATING TO TAXATION
Hearing Date: February 11, 2020
Time: 10:40 a.m.
Location: Room 211

Bill Description: Provides an income tax exclusion for certain public school teachers who earn \$60,000 or less per year, or households who earn \$120,000 or less per year if only one person is a teacher. Defines eligible teachers as full-time school teachers, special education teachers, school librarians and school counselors employed by the DOE or a charter school.

EXECUTIVE OFFICE ON EARLY LEARNING'S POSITION: Support the Intent

Good morning. I am Lauren Moriguchi, Director of the Executive Office on Early Learning (EOEL). EOEL supports the intent of S.B. 2261, S.D. 1.

We greatly appreciate this vehicle to support our educators in the EOEL Public Prekindergarten Program, and to incentivize the development of a critically needed pool of highly qualified early childhood professionals for the state.

EOEL is statutorily responsible for the development of the State's early childhood system that shall ensure a spectrum of *high-quality* development and learning opportunities for children throughout the state, from prenatal care until the time they enter kindergarten, with priority given to underserved or at-risk children.

An early learning program that is not high-quality is linked to inappropriate referrals to special education, which will end up costing the State more.

An early learning program that is not high-quality is linked to suspensions and expulsions of children, which are linked to adverse educational and life outcomes. However, the rate at which children are expelled from state-funded preschool across the nation is alarming – a rate more than three times that of their peers in kindergarten through grade 12. (We note that there have been no suspensions or expulsions in the EOEL Public Pre-K Program to date.)

When young children are placed in programs that are not high-quality, we risk setting them on a negative trajectory – opposite of the positive outcomes that research has shown are associated only with high-quality early learning programs.

This is why one of our nation’s foremost experts on early learning says, “Expansion of public pre-k is only a worthwhile public investment if children receive a high-quality education” (W. Steven Barnett, Ph.D., Senior Co-Director, National Institute for Early Education Research).

In our work to increase access to high-quality early learning, we have made workforce development one of our highest priorities.

One of the most fundamental components of high-quality early learning is a qualified educator. The Institute of Medicine and National Resource Center for Health and Safety in Child Care and Early Education recognize that “(t)eachers with at least a bachelor’s degree are more likely to aptly approach instruction – they are more sensitive, less punitive, and more engaged.” This is key because “(t) here is general agreement among experts in the field of child development that the quality of classroom interactions between teacher and child contributes substantially to children’s learning and development.” (Bowman, Donovan, & Burns, 2001).

It is precisely during the earliest years before brain development is largely complete (before kindergarten), and particularly for those who come from disadvantaged backgrounds – the priority population for the EOEL Public Pre-K Program – that our children need the best teachers. It is critical to promote equity.

Unfortunately, we are grappling with a severely limited workforce of qualified early childhood educators (i.e., those with coursework and background in early childhood, and supported with ongoing professional development, who research shows are most effective). Even as the EOEL Public Pre-K Program stands now with just over 40 classrooms across the state, we have difficulty recruiting and turnover is high. This can be attributed in part to the fact that over half of the teachers in the EOEL Public Pre-K Program have not completed coursework in early childhood education, and to assumptions about pre-K teaching that are inconsistent with the knowledge and competencies required of teachers in settings for preschool-aged children.

Unqualified teaching staff do not have the requisite understanding to support preschoolers and families living in difficult circumstances. When vulnerable children encounter teachers who are unprepared to support their developmental needs, what may result are increased instances of stress-induced behavior problems, inappropriate referrals to special education, and suspensions or expulsions ... all of which may incur high costs to the State.

Thank you for the opportunity to testify on this bill.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: INCOME, Exclusion for Public School Teachers

BILL NUMBER: SB 2261, SD-1

INTRODUCED BY: Senate Committee on Education

EXECUTIVE SUMMARY: Provides an income tax exclusion for certain public school teachers who earn \$60,000 or less per year, or households who earn \$120,000 or less per year if only one person is a teacher. Defines eligible teachers as full-time school teachers, special education teachers, school librarians and school counselors employed by the DOE or a charter school.

SYNOPSIS: Adds a new section to chapter 235, HRS, providing that every eligible teacher shall have up to \$30,000 excluded for net income tax purposes. The exclusion shall be equal to one hundred per cent of the gross income earned by an eligible teacher, up to \$30,000 per taxable year for a single return or, if filing jointly and both taxpayers are eligible teachers, \$60,000 per taxable year. If an otherwise eligible teacher files a joint return with a person who is not an eligible teacher, the federal adjusted gross income reported on the joint return shall be \$120,000 or less for the exclusion to be allowed.

Defines "eligible teacher" as a taxpayer who is a school teacher, special education teacher, school librarian, or school counselor who is employed by the department of education or a charter school in the State and who: (1) instructs or provides services to students in any grade between prekindergarten and twelfth grade; (2) earns \$60,000 or less in gross income per taxable year as a full-time employee of the department of education or a charter school; and (3) has a federal adjusted income of \$60,000 or less.

Provides that the director of taxation shall prepare any forms that may be necessary to claim an exclusion under this section. The director may also require the taxpayer to furnish reasonable information to ascertain the validity of the claim for an exclusion made under this section and may adopt rules necessary to effectuate the purposes of this section pursuant to chapter 91.

EFFECTIVE DATE: Taxable years beginning after 12/31/2019.

STAFF COMMENTS: This measure proposes to exclude up to \$30,000 in earned income of a teacher. This might not sound like much, as the tax liability for a single teacher making \$30,000, according to the 2019 Tax Tables, is \$1,812. However, for taxpayers filing joint returns, the real benefit of the exclusion depends on the income being made by the other spouse. If the other spouse is making enough money to pull the couple into the 8.25% tax bracket (\$48,000 to \$150,000), for example, then the benefit of the exclusion is 8.25% of the excluded amount, or \$2,475.

Re: SB 2261, SD-1
Page 2

The policy question that needs to be asked, then, is why should the tax benefit depend on the non-teacher spouse? The result does not appear to be in sync with the policy goal sought to be achieved.

Digested 2/6/2020



HAWAII GOVERNMENT EMPLOYEES ASSOCIATION

AFSCME Local 152, AFL-CIO

RANDY PERREIRA, Executive Director • Tel: 808.543.0011 • Fax: 808.528.0922

The Thirtieth Legislature, State of Hawaii
The Senate
Committee on Ways and Means

Testimony by
Hawaii Government Employees Association

February 11, 2020

S.B. 2261, S.D. 1 – RELATING TO TAXATION

The Hawaii Government Employees Association, AFSCME Local 152, AFL-CIO offers comments on S.B. 2261, which provides an income tax exclusion for public school teachers who earn \$60,000 or less per year, or households who earn \$120,000 or less per year if only one person is a teacher.

While we appreciate the intent of the measure, we respectfully suggest that creating tax exclusions for any specific classification or occupation is a slippery slope to navigate when striving to address income inequality. The sheer number of employees in Hawai'i who could benefit from a similar income tax exclusion is immeasurable. Of the 29,000 members that we represent, the average salary is \$56,000, below the \$60,000 tax exclusion cited in this measure. Our largest unit, which includes over 2,800 educational assistants, many of whom are oftentimes in the classroom working with a teacher, is \$39,500. In fairness to all employees, whether public, private, or non-profit, we cannot support a measure that places higher value and importance on one group over others.

All employees – teachers, librarians, counselors, but also including police officers, fire fighters, nurses, lifeguards, and janitors – deserve inclusion in this measure that aims to benefit the working families of our state. While well-intended, it is also misguided, and we cannot support it in its current form.

Respectfully submitted,

Randy Perreira
Executive Director



KAMEHAMEHA SCHOOLS®

Senate Committee on Ways and Means

Time: 10:40 a.m.

Date: February 11, 2020

Where: Conference Room 211

TESTIMONY

By Ka'ano'i Walk
Kamehameha Schools

RE: **SB 2261, SD1, Relating to Taxation**

E ka Luna Ho'omalua Dela Cruz, ka Hope Luna Ho'omalua Keith-Agaran, a me nā Lālā o ke Kōmike o nā Loa'a a me nā Ho'olilo o ka 'Aha Kenekoa! My name is Ka'ano'i Walk, the Senior Policy Analyst for Kamehameha Schools.

Kamehameha Schools is in **support of the intent** of SB 2261, SD1, meant to benefit our teachers and schools by providing an income tax exclusion for certain public school teachers who earn \$60,000 or less per year, or households who earn \$120,000 or less per year if only one person is a teacher. This measure also defines eligible teachers as full-time school teachers, special education teachers, school librarians and school counselors employed by the DOE or a charter school.

Hawai'i continues to face a teacher shortage crisis, in part due to the high cost of living. Such conditions lead to an unstable education workforce, which negatively impacts the educational success of our keiki. The tax exclusion will help provide some relief from our high cost of living and encourage educators to stay in the field. We commend the creativity and determination of the legislature in advancing new approaches to retain and support public school educators.

This bill is a great first step forward. We are hopeful the bill will be further clarified to consider this benefit for all our hardworking public servants and working families who are struggling in our current economic environment. We need these reliefs urgently and more to address the problems and challenges that plague Hawai'i families.

Founded in 1887, Kamehameha Schools is an educational organization striving to restore our people through education and advance a thriving Lāhui where all Native Hawaiians are successful, grounded in traditional values, and leading in the local and global communities. We believe that community success is individual success, Hawaiian culture-based education leads to academic success and local leadership drives global leadership.

'A'ohe hana nui ke alu 'ia. No task is too large when we all work together! **Please advance this measure.**



SENATE BILL 2261, SD1, RELATING TO TAXATION

FEBRUARY 11, 2020 · SENATE WAYS AND MEANS
COMMITTEE · CHAIR SEN. DONOVAN DELA CRUZ

POSITION: Support, with amendments.

RATIONALE: The Democratic Party of Hawai'i Education Caucus supports and suggests amendments for SB 2261, SD1, relating to taxation, which provides an income tax exclusion for certain public school teachers who earn \$60,000 or less per year, or households who earn \$120,000 or less per year if only one person is a teacher, and defines eligible teachers as full-time school teachers, special education teachers, school librarians and school counselors employed by the DOE or a charter school.

According to the National School Supply and Equipment Association, public school teachers annually spend \$1.6 billion of their discretionary income on supplementary school supplies and instructional materials. On average, teachers surveyed spent a total of \$485 on school supplies and instructional materials, with more than 10 percent spending over \$1,000 of personal income each school year to educate their keiki.

That trend is, if anything, worse in Hawai'i, which consistently ranks at the bottom in national teacher compensation studies. Pay cuts, rising health care costs, adjusted insurance co-pays, and the loss of the state's \$1,690-per-special-education-teacher classroom supply fund have all aggravated the financial burden borne by teachers' pocketbooks. In a recent survey conducted

by HSTA, 47 percent of respondents cited personal expenditures between \$250 and \$500 each year on classroom supplies, with many claiming expenditures in excess of \$1,000. Lawmakers must take action to lighten their financial load.

Budget cuts and an overemphasis on standardized testing have crippled the DOE, in recent years, leading to reconsideration of whether or not to continue successful learning programs. Unfortunately, when our state's education budget fails to keep pace with inflation, successful learning centers and categorical programming get placed on the chopping block, while the DOE's priorities shift from classroom support to programmatic savings. Put simply, when we fail to adequately fund our schools, the DOE must spend more time accounting for basic programs, crowding out concerns about the efficient allocation of funds for individual teacher needs, like classroom supplies.

That said, we urge you to **amend this measure by eliminating the income cap for eligibility**, which would allow all teachers to apply for the tax credit. Ensuring that all educators have more money in their pocketbooks effectively increases their purchasing power, puts money back into the local economy, and incentivizes the teaching profession at a time when our state's high cost-of-living and low adjusted-average income compel many would-be teachers to choose more highly compensated professions or, even worse, leave the state altogether. Today, approximately half of Hawai'i's teachers leave our state's classrooms every five years. If policymakers are truly interested in enhancing the DOE's ability to recruit quality teachers into our schools, providing fiscal incentives that modestly offset our state's exorbitant cost-of-living for goods that enhance the learning growth of our keiki is a worthy policy to pursue.

841 Bishop St., Suite 301
Honolulu, Hawaii 96813



Telephone: 808 926-1530
Contact@HEECoalition.org

Committee on Ways and Means
Senator Donovan Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

February 11, 2020

Dear Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee,

We **support SB2261 SD1**, providing an income tax exclusion for certain public-school teachers who earn \$60,000 or less per year, or households who earn \$120,000 or less per year if only one person is a teacher. Defines eligible teachers as full-time schoolteachers, special education teachers, school librarians and school counselors employed by the DOE or a charter school.

HE'E Coalition supports this tax exclusion for teachers, as it is one of many ways to provide incentives for teachers to stay in the profession. We have a crisis in teacher retention, with only 55% of our new teachers being retained after 5 years in the 2019-2020 school year.¹ Research shows that effective teachers are the most important factor contributing to student achievement.² We appreciate all efforts to help recruit and retain teachers in the state.

Hui for Excellence in Education, or "HE'E," promotes a child-centered and strength-based public education system in which families, communities and schools are valued and empowered to help every student succeed. HE'E works to bring diverse stakeholders together to harness collective energy, share resources, and identify opportunities for progressive action in education.

Thank you for the opportunity to testify. Our support represents a 75% consensus or more of our voting membership.

Sincerely,

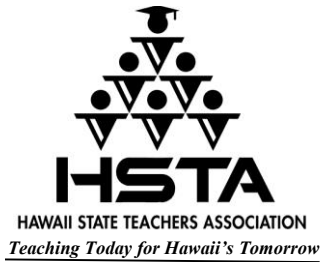
Cheri Nakamura
HE'E Coalition Director

¹ Hawaiiipublicschools.org, [Strategic Plan Dynamic Report: Teacher Retention](#)

² Ernweb.com, "Effective teachers are the most important factor contributing to student achievement," Published in ERN September 2003 Volume 16 Number 6



Academy 21
After-School All-Stars Hawai'i
Alliance for Place Based Learning
*Castle Complex Community Council
*Castle-Kahuku Principal and CAS
*Education Institute of Hawai'i
*Faith Action for Community Equity
Fresh Leadership LLC
Girl Scouts Hawaii
Harold K.L. Castle Foundation
*HawaiiKidsCAN
*Hawai'i Afterschool Alliance
*Hawai'i Appleseed Center for Law and Economic Justice
*Hawai'i Association of School Psychologists
Hawai'i Athletic League of Scholars
*Hawai'i Children's Action Network
Hawai'i Education Association
Hawai'i Nutrition and Physical Activity Coalition
* Hawai'i State PTSA
Hawai'i State Student Council
Hawai'i State Teachers Association
Hawai'i P-20
Hawai'i 3Rs
Head Start Collaboration Office
It's All About Kids
*INPEACE
Joint Venture Education Forum
Junior Achievement of Hawaii
Kamehameha Schools
Kanu Hawai'i
*Kaua'i Ho'okele Council
Keiki to Career Kaua'i
Kupu A'e
*Leaders for the Next Generation
Learning First
McREL's Pacific Center for Changing the Odds
Native Hawaiian Education Council
Our Public School
*Pacific Resources for Education and Learning
*Parents and Children Together
*Parents for Public Schools Hawai'i
Punahou School PUEO Program
*Teach for America
The Learning Coalition
US PACOM
University of Hawai'i College of Education
YMCA of Honolulu
Voting Members () Voting member organizations vote on action items while individual and non-voting participants may collaborate on all efforts within the coalition.*



1200 Ala Kapuna Street ♦ Honolulu, Hawaii 96819
Tel: (808) 833-2711 ♦ Fax: (808) 839-7106 ♦ Web: www.hsta.org

Corey Rosenlee
President
Osa Tui Jr.
Vice President
Logan Okita
Secretary-Treasurer
Wilbert Holck
Executive Director

TESTIMONY BEFORE THE SENATE COMMITTEE ON WAY & MEANS

RE: SB 2261, SD1 - RELATING TO TAXATION

TUESDAY, FEBRUARY 11, 2020

COREY ROSENLEE, PRESIDENT
HAWAII STATE TEACHERS ASSOCIATION

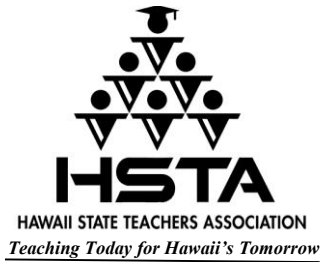
Chair Dela Cruz, and Members of the Committee:

The Hawaii State Teachers Association **supports SB 2261, SD1**, relating to taxation.

If passed, this bill will exempt from state income tax, public school teachers, special education teachers, school librarians, and counselors, who earn less than \$60,000 per year, and are employed by the Department of Education or a public charter school. Notably, most teachers do not earn enough to claim the benefits of tax itemization—they cannot, for example, take mortgage deductions for homes that they cannot afford to buy.

Peer-reviewed research has shown time and time again that a quality teacher is essential to quality student learning. Approximately ten per cent of the state's teachers switch schools, relocate, or leave the profession each year, however, and only fifty to sixty per cent of current teachers have been at their school for five years or more. Chronic teacher turnover has led to more than 1,000 teacher vacancies throughout the state year after year, forcing the department of education to rely on unlicensed teachers such as emergency hires and substitute teachers to provide classroom instruction.

Teacher recruitment and retention is especially difficult for poor and hard-to-staff communities. In *Equitable Access to Excellent Educators*, a report published by the department of education in 2015, the department found that an average of 14.48 percent of teachers in low-poverty schools are inexperienced, unqualified, or teaching outside of their field of expertise. In high-poverty schools, however, an average of 21.48 percent of teachers are inexperienced, unqualified, or out-of-field.



1200 Ala Kapuna Street ♦ Honolulu, Hawaii 96819
Tel: (808) 833-2711 ♦ Fax: (808) 839-7106 ♦ Web: www.hsta.org

Corey Rosenlee
President

Osa Tui Jr.
Vice President

Logan Okita
Secretary-Treasurer

Wilbert Holck
Executive Director

The legislature additionally finds that Hawaii's high cost of living is a significant contributing factor in the department of education's teacher recruitment and retention efforts. According to a 2018 WalletHub study, the State ranked fifty-first out of fifty states and the District of Columbia for starting teacher salary and median teacher salary adjusted for cost of living.

This bill would help to improve teacher recruitment and retention by exempting income earned for our teachers, librarians, and counselors at our public schools or public charter schools from the state income tax. We need to provide financial support for our teachers earning less than \$60,000 a year, and we would argue for all our teachers, although this bill only addressing those earning \$60,000 or less, as they are all underpaid when you factor in the high cost of living in Hawaii.

Accordingly, the Hawaii State Teachers Association asks your committee to **support** this bill.

TO: Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair
Senate Committee on Ways and Means

FROM: Robert G. Peters, Chair
Early Learning Board

SUBJECT: **Measure:** S.B. No. 2261, S.D. 1 – RELATING TO TAXATION
Hearing Date: February 11, 2020
Time: 10:40 a.m.
Location: Room 211

Bill Description: Provides an income tax exclusion for certain public school teachers who earn \$60,000 or less per year, or households who earn \$120,000 or less per year if only one person is a teacher. Defines eligible teachers as full-time school teachers, special education teachers, school librarians and school counselors employed by the DOE or a charter school.

EARLY LEARNING BOARD'S POSITION: SUPPORT THE INTENT

I am Robert G. Peters, Chair of the Early Learning Board (ELB). Thank you for this opportunity to offer comments on behalf of the ELB related to S.B. No. 2261, S.D. 1.

Through Act 202, Session Laws of Hawaii 2017, ELB transitioned from an advisory to a governing board for the Executive Office on Early Learning (EOEL) and is charged with formulating statewide policy relating to early learning. We are composed of members from across the early childhood field, in both the public and private sectors.

ELB's mission is to support children's academic and lifelong well-being by directing and supporting the EOEL for an effective, coordinated, high-quality early learning system from prenatal to kindergarten entry. EOEL is statutorily responsible for the development of the State's early childhood system that shall ensure a spectrum of high-quality development and learning opportunities for children throughout the state, from prenatal care until the time they enter kindergarten, with priority given to underserved or at-risk children

The ELB appreciates this vehicle to incentivize the development of a pool of highly qualified educators for the State's Public Pre-K program.

EOEL is statutorily responsible for the development of the State's early childhood system that shall ensure a spectrum of *high-quality* development and learning opportunities for children throughout the state, from prenatal care until the time they enter kindergarten, with priority given to underserved or at-risk children.

The ELB has supported the work of the EOEL to increase access to high-quality early learning and we have made workforce development one of our highest priorities. An early learning program that is not high-quality is linked to inappropriate referrals to special education, which will end up costing the State more.

One of the most fundamental components of high-quality early learning is a qualified educator. The Institute of Medicine and National Resource Center for Health and Safety in Child Care and Early

Education recognize that “(t)eachers with at least a bachelor’s degree are more likely to aptly approach instruction – they are more sensitive, less punitive, and more engaged.” This is key because “(t) here is general agreement among experts in the field of child development that the quality of classroom interactions between teacher and child contributes substantially to children's learning and development.” (Bowman, Donovan, & Burns, 2001).

It is precisely during the earliest years before brain development is largely complete (before kindergarten), and particularly for those who come from disadvantaged backgrounds – the priority population for the EOEL Public Pre-K Program – that our children need the best teachers. It is critical to promote equity.

Unfortunately, we are grappling with a severely limited workforce of qualified early childhood educators (i.e., those with coursework and background in early childhood, and supported with ongoing professional development, who research shows are most effective). Even as the EOEL Public Pre-K Program stands now with just over 40 classrooms across the state, we have difficulty recruiting and turnover is high. This can be attributed in part to the fact that over half of the teachers in the EOEL Public Pre-K Program have not completed coursework in early childhood education, and to assumptions about pre-K teaching that are inconsistent with the knowledge and competencies required of teachers in settings for preschool-aged children.

Thank you for your consideration, and for the opportunity to testify on this bill.

SB-2261-SD-1

Submitted on: 2/8/2020 8:35:44 AM

Testimony for WAM on 2/11/2020 10:40:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
cheryl B.	Individual	Support	No

Comments:

Finding ways to assist the professionals who work hard daily for our keiki is so important. Is the best way, time will tell but at least there is effort. Having NEVER made over \$60,000 in my 40 year career, I can say that anything would have helped.