Hello Chair Nathanson, Vice-Chair Findley and Vice-Chair Marsh, and members of the committee,

My name is Rachel Greenough, and I worked for three years as an elementary special education teacher in Tigard Tualatin School District. My wife, Morgan, currently works as a first grade classroom teacher in Portland Public Schools. I am submitting this testimony in favor of HB 2823, an income tax credit for unreimbursed classroom expenses for teachers, because it would have a direct impact on the amount of money we are able to save for our futures. Morgan and I met in graduate school, and we both began teaching professionally in 2015. This is a second career for both of us, and we left graduate school in our mid-30's with more student loans than we will ever be able to pay off fully.

Tigard and Portland school districts have very different ways of providing funds to educators, but both left us with a lot of spending out of pocket. For us, we budget every dollar, and the amount of money we spend on supplies is money that we can't spend for ourselves or save for our future. As professionals with graduate degrees, we still make significantly less than people with similar degrees in other fields. Often, our places of work are not able to provide us with the basic materials to do our jobs.

In Tigard, the district provides a "Professional Educator Fund" (PEF) that is generous by the standards of public education, but still far from sufficient. I received about \$750/year that could be spent on any combination of supplies and professional development. However, consider that a professional conference can cost upwards of \$1000 if a teacher wishes to attend, even locally, and you can see that the money will not go far for teachers hoping to further develop their own practice. In the case of special education, we often have very specialized needs for our kids, including durable equipment, learning games, and even curriculum that was not provided by the district. These items are expensive and come out of our own pockets once the PEF funds are gone. Even things like dry erase markers or hand sanitizer would often come out of pocket for me as an educator.

In Portland, Morgan does not have any supply money provided by her school or PTA. Her school, in NE Portland, does not have a supply closet and parents are not generally asked to provide long lists of supplies for the classrooms (common practice in most schools). In the district, they have a resource called Schoolhouse Supply where they are allowed to "shop" once a month among donated items. Sometimes the items are what you need and sometimes they are not. Restrictions on what you can take always vary, so sometimes you might get two glue sticks, or one pack of colored pencils.

Any specific supplies needed in Morgan's classroom come from her own pocket.

Schools and school districts are doing their best, but the fact is that educators will continue to spend our own money for the good of our students. In our house, we each budget about \$25-50/month for school supply expenses. We could easily spend much more on the needs of our classrooms. The \$250 tax reimbursement provided by this bill would go a long way toward alleviating those expenses, allowing us to save more money for our futures, and live more comfortably in the present.

For these reasons, I urge you to support HB 2823. Please pass this bill through your committee with a "do pass" recommendation. Thank you for taking the time to read my testimony.

Rachel Greenough Elementary Special Education Teacher