

Tax Credit or Deduction for Educational Expenses

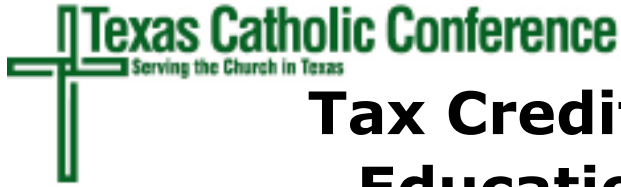
Currently parents who choose to enroll their children in private schools pay into a state education system, yet receive no assistance for their children to attend private schools. Creating a tax credit or deduction for these parents helps curb the educational cost of enrolling a child in private school and helps recognize and support the right of a parent to choose the appropriate educational setting for his or her child.

Church teaching

- ★ Parents have the right to freely choose schools or other means necessary to educate their children in keeping with their convictions. Public authorities must ensure that public subsidies are so allocated that parents are truly free to exercise this right without incurring unjust burdens. Parents should not have to sustain, directly or indirectly, extra charges which would deny or unjustly limit the exercise of this freedom. (*Holy See, Charter of the Rights of the Family*)
- ★ All men of every race, condition and age, since they enjoy the dignity of a human being, have an inalienable right to an education that is in keeping with their ultimate goal, their ability, their sex, and the culture and tradition of their country, and also in harmony with their fraternal association with other peoples in the fostering of true unity and peace on earth. For a true education aims at the formation of the human person in the pursuit of his ultimate end and of the good of the societies of which, as man, he is a member, and in whose obligations, as an adult, he will share. (*Pope Paul VI, Declaration on Christian Education*)
- ★ Parents have the right to educate their children in conformity with their moral and religious convictions, taking into account the cultural traditions of the family which favor the good and the dignity of the child; they should also receive from society the necessary aid and assistance to perform their educational role properly. (*Charter of the Rights of the Family*)
- ★ Parents who have the primary and inalienable right and duty to educate their children must enjoy true liberty in their choice of schools. Consequently, the public power, which has the obligation to protect and defend the rights of citizens, must see to it, in its concern for distributive justice, that public subsidies are paid out in such a way that parents are truly free to choose according to their conscience the schools they want for their children. (*Pope Paul VI, Declaration on Christian Education*)

Resources

- ★ **Texas Catholic Conference** Education page (www.TXcatholic.org/ed.asp)
- ★ **National Catholic Education Association (NCEA)** The NCEA provides leadership and service to American Catholic Educators (www.NCEA.org)
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Tax Credit or Education Expense Deduction Programs

The Texas Catholic Conference supports the right of parents to freely choose which schools their children attend. We therefore support tax credit or education expense deduction programs which defray the costs of education for parents who satisfy the state's compulsory education requirements by enrolling their children in private elementary and secondary schools.

Other states, including Arizona, Florida, Minnesota, Pennsylvania, Rhode Island, and Illinois offer tax credit programs to defray the costs of private education. These programs vary from personal tax credits to parents of children in public, private, or parochial schools, capped credits for families which cover tuition, books and fees, and corporate income tax credits for corporations that contribute to scholarship funding organizations.ⁱ

Facts on School Choice and Specific Impact in Texasⁱⁱ

A study conducted by the Friedman Foundation shows that school choice programs that help parents choose schools for their children can benefit all Texas children.

- School districts with more students in private schools have higher public school graduation rates. All Texas children would benefit from increased competition from private schools.
- The beneficial effect of private school competition on public schools is large enough that even a modest school choice program, one that increased private school enrollment by fewer than 5 percentage points, would reduce the number of Texas public school dropouts by 8,720 to 17,440 students per year, saving Texans between \$27 million and \$53 million in tax revenue, Medicaid costs and incarceration costs every year. The total savings from preventing these students from dropping out, over an expected lifetime of 50 years, would be between \$1.4 billion and \$2.8 billion.
- Introducing more competition into K-12 education in Texas would significantly improve public high school graduation rates. Competition provides a compelling and cost-effective method for improving the productivity of public schools, and would bring about a large reduction in the public costs associated with dropouts.
- School choice programs, rather than benefiting individuals at the expense of the public, provide large public benefits that probably exceed the benefits realized by students participating in the program.

ⁱ "School Choice." National Catholic Education Association. <<http://www.ncea.org/public/SchoolChoiceInitiatives.asp>>.

ⁱⁱ "The High Cost of Failing to Reform Public Education in Texas" by Friedman Foundation Senior Fellow Brian Gottlob. 2007.