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ABSTRACT

In 1999, Illinois enacted a tuition tax credit program. Tax credit supporters suggest tax credits help low-income students. However, opponents argue that they disproportionately benefit higher-income families whose children are already attending private schools and may decrease already limited resources available to public schools. New data from the 2001 tax year reveal that the main beneficiaries of the tuition tax credit law are the most affluent taxpayers. Nearly half of all tax credit dollars flow to taxpayers with annual incomes over $80,000. Fewer than 3 percent of the tuition tax credit dollars go to the state's poorest families. This report explains how the Illinois tuition tax credit works and where the dollars go, asserting that the law worsens the financial problems of public schools. It notes that the program lacks accountability, since the academic quality of private or parochial schools that students attend with tax credit assistance cannot be determined. While public schools are required to administer and report on standardized tests, private schools are not required to follow these rules. They also do not have to abide by rules and state laws that govern financial and other forms of accountability. (Contains 34 endnotes.) (SM)

SPECIAL REPORT

Who Gets the Credit? Who Pays the Consequences?

The Illinois Tuition Tax Credit

March 4, 2003

PEOPLE FOR THE AMERICAN WAY

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An Overview

Illinois enacted its tuition tax credit program in 1999 and is one of six states that offer tax credits or deductions for private school tuition.[1] Like these other states, Illinois adopted its law through a legislative act.[2] Recently, tuition tax credits have gained new interest and attention, as some proponents have suggested that tuition tax credits are a politically viable alternative to more controversial voucher programs.[3] Yet the impact of vouchers and tuition tax credits is strikingly similar, so much so that just last month the *Washington Times* described Florida's tax credit law as one of the state's three "voucher programs."[4] And the *Palm Beach Post* has referred to this law as "tax-credit vouchers."[5]

In Illinois and other states, tuition tax credit supporters have borrowed an often-heard theme from voucher advocates, citing tax credits as a way to assist low-income students.[6] Groups that backed the Illinois tuition tax credit law used this message to help rally support, claiming that tax credits would offer the greatest benefit to poor families.

The Institute for Justice, a pro-tax credit organization, explained its backing of the Illinois law this way: "The tax credit will make it easier for ... all Illinois parents to send their children to the schools they believe will best meet their children's needs. *Its impact will be greatest on families of modest means,* for whom an additional $500, in many cases, will make the difference in being able to afford tuition at the school of the parents' choice." [emphasis added][7] By contrast, opponents of the 1999 law argued that the measure would disproportionately benefit higher-income families whose children were already attending private and parochial schools. Opponents also voiced concern that such a program would decrease already limited resources available for public schools.[8] The debate over who is right can now be answered with clear and convincing data.

New Data Shows Affluent Taxpayers Continue to Enjoy Windfall

New, publicly available data from the 2001 tax year reveals that the biggest beneficiaries of the tuition tax credit law—by far—are Illinois' most affluent taxpayers. This data from the Illinois Department of Revenue and Research reveals that *nearly half of all tax-credit dollars* continue to flow to taxpayers with annual incomes of over $80,000.

This new data reinforces the conclusions in last September's report by People For the American Way Foundation, *Misplaying the Angles: A Closer Look at the Illinois Tuition Tax Credit Law.* That report analyzed data from the 2000 tax year and found that nearly half of Illinois' tax-credit benefits (46 percent) went to families earning over $80,000.[9] Soon after the release of last year's report, Illinois' former superintendent of education, Glenn "Max" McGee, acknowledged that the tuition tax credit law "probably has not served its intended purpose. Maybe I was naï ve. I said this was going to benefit poor kids."[10]

The just-released 2001 data—combined with the previous year's figures—establishes a clear trend and strengthens the conclusion that the Illinois law acts mainly as a subsidy for middle-class and wealthier parents, while providing minimal financial benefit to low-income parents. Moreover, the law has had this effect even while it has depleted state funds, thereby shortchanging programs and reforms that could address the needs of low-income and disadvantaged students. Specifically, the new data reveals:

- In the first year of the program, tuition tax credits cost the state more than $61.2 million. By the following year, 2001, the program's cost climbed 12 percent to reach $68.4 million. In its first two years, the tuition tax credit program has cost the state treasury nearly $130 million in tax revenues.[11]

In the 2001 tax year, Illinois taxpayers earning $80,000 or higher were nearly 16 times as likely to claim the tuition tax credit than low-income taxpayers earning less than $20,000.

- Virtually half of all 2001 tax-credit dollars—48 percent—were delivered to taxpayers with annual incomes over $80,000. The share of tax credits going to this upper-income group actually rose slightly from 46 percent in the 2000 tax year.[12]

- Taxpayers earning $60,000 or more claimed two-thirds of the total tax-credit dollars ($45.4 million).[13]

- Fewer than 3 percent of Illinois' tuition tax credit dollars went to the state's poorest families—those earning $20,000 or less. The share of all tax credits going to taxpayers in this lowest-income bracket dipped slightly from 2.9 to 2.8 percent.[14]

- Overall, the number of taxpayers claiming the credit increased from 165,781 in 2000 to 189,055 in 2001. While a slightly higher number of low-income residents (earning $20,000 or less) claimed the tuition tax credit in the 2001 tax year, the number of tax-credit recipients in the highest income bracket increased at 10 times the rate of low-income recipients.[15]

- In 2001, only about *half of 1 percent* of all Illinois taxpayers earning less than $20,000 claimed a tuition tax credit under the state law. This income group received a total credit amount of $1.9 million. On average, a taxpayer earning $80,000 or higher was almost 16 times as likely to claim the credit than a taxpayer in this poorest income group.[16]

- The tax credit gap remains very wide between taxpayers in the highest- and lowest-income brackets. Taxpayers with an income of no more than $20,000 who claimed the tax credit received an average benefit of $179.78, while those earning more than $80,000 reaped an average benefit that was more than double: $398.49. This gap of $218.71 is slightly higher than the previous year's gap of $216.34.[17]

The new data in *Who Gets the Credit?* provides additional evidence that the Illinois law has fallen far short of its supporters' promises and placed extra stress on a state education budget that has already been cut substantially.

How the Illinois Tuition Tax Credit Works

The Illinois tuition tax credit law allows parents to claim a tax credit on tuition, books and lab fees at public, private and parochial schools. Taxpayers can annually claim a 25 percent credit on qualified educational expenses they incur over and above $250, up to a maximum of $500 per family.[18] In order to claim the maximum credit of $500, parents would therefore have to spend $2,250 on qualified educational expenses. To claim a $100 credit, parents have to spend $650 on qualified educational expenses. Tax credits can be claimed for any full-time student enrolled in a K-12 school, who is a resident of Illinois and is under 21 years of age.[19]

While the Illinois law was written to theoretically benefit taxpayers whose children attend public schools, these taxpayers receive very little in the form of tax credits. Since only private schools charge tuition—which can be a significant expense—the tax credit serves primarily as a reward for Illinois parents who send their children to private schools.

Given that many parents with children in private schools would have enrolled their children in these schools even without the credit, the tax credit effectively allows these parents to subsidize a private school education with dollars that would otherwise have gone to public schools or other state priorities. Indeed, the law's inclusion of public schools may simply have served as a way to secure political and/or legal support for the measure.

Illinois' Tuition Tax Credit: Where the Dollars Go

As mentioned earlier, the Illinois law disproportionately redirects state tax dollars to subsidize private schooling for more affluent taxpayers. The following two tables outline the fiscal impact of the law in each of its first two years:

Table 1: Fiscal Impact of Illinois Education Tax Credit, 2000 (filed in 2001)

Adjusted Gross Income	*Total Cost*	*Number of Taxpayers Taking the Credit*
Below $20,000	$1,777,291	9,402
$20,000-$40,000	$8,478,316	25,282
$40,000-$60,000	$10,854,014	30,032
$60,000-$80,000	$11,933,038	31,523
Above $80,000	$28,190,366	69,542
Totals:	**$61,233,025**	**165,781**

Source: Illinois Department of Revenue and Research, June 2002.
(Adjusted gross income is the figure reported on state income tax returns.)

Table 2: Fiscal Impact of Illinois Education Tax Credit, 2001 (filed in 2002)		
Adjusted Gross Income	*Total Cost*	*Number of Taxpayers Taking the Credit*
Below $20,000	$1,916,986	10,663
$20,000-$40,000	$9,381,218	28,711
$40,000-$60,000	$11,668,123	32,947
$60,000-$80,000	$12,770,544	34,656
Above $80,000	$32,707,135	82,078
Totals:	**$68,444,006**	**189,055**

Source: Illinois Department of Revenue and Research, February 2003.

Law Worsens Financial Pain of Public Schools

The economic slowdown has seriously affected Illinois' tax revenues, forcing more than $1.1 billion in state budget cuts in the past year.[20] Even those painful budget cuts have not alleviated what, in February, Attorney General Lisa Madigan called a "dire financial crisis"—the state faces a $4.8 billion budget deficit.[21] Last year's budget cuts hit public schools hard, especially in programs on which low-income, at-risk students rely. A wide range of education programs suffered cuts, including early intervention, teacher training, special education, parental involvement, school safety and other programs. The state's free and reduced-price lunch program was cut by more than $750,000.[22]

At a time when Illinois is one of only two states to receive an F grade for school funding equity, the tuition tax credit drains precious tax dollars that could otherwise be used to target programs and strategies to assist students in low-income school districts.

In addition to budget problems exacerbated by a sluggish economy, Illinois faces other major challenges. The state received a grade of "F" in this year's "Quality Counts" report card for the funding equity of its public schools. The report card is published by *Education Week*. Only one other state received a grade this low, and Illinois' overall score was the worst of all 50 states.[23] A recent study conducted by The Education Trust similarly found that Illinois ranks 49th out of 50 states in providing tax dollars to public schools with a high concentration of low-income students.

Given these findings, it is hardly surprising that several organizations representing parents, educators and other citizens are urging state leaders to ease school districts' reliance on local property taxes by significantly increasing state funds to public schools.[24] Yet such an increased commitment is made more difficult by a tuition tax credit law that has siphoned nearly $130 million in state tax revenues over a two-year period.

At the current pace, the tuition tax credit law will have cost Illinois over $200 million in tax dollars after its third year. Such an evaporation of revenues would contribute to public schools' already troubled financial status. Illinois officials, for example, estimated that up to 85 percent of the state's public school districts may be operating with budget deficits this school year.[25] An official with the Illinois Association of School Boards warned, "If we have another budget year like this year, a lot of districts will be looking at consolidation, or going bankrupt."[26]

Program's Lack of Accountability

Both this report and last year's *Misplaying the Angles* examine the financial impact of the Illinois tuition tax credit law, but they do not address the law's academic impact. This can be explained by a very simple reason. The academic quality of the private or parochial schools that students attend with tax-credit assistance cannot be determined. Although state taxpayers are effectively subsidizing these private schools, such schools are not academically accountable to taxpayers. Consider the contrast between how public and private schools are held—or not held—accountable.

Public schools are required to administer the Illinois Standard Achievement Test (ISAT), and the test scores of public schools are publicly reported. (ISAT measures whether students in grades 3-5 and 7-8 are meeting the goals established by the state's learning standards.[27]) In fact, even before Congress had mandated increased student testing through the reauthorized Leave No Child Behind Act, the state Board of Education had gone to the extraordinary step of recommending that Illinois' public school students be tested each year from the 3rd through 11th grades.[28] Test results provide parents, the public and policymakers with critical information that can help shape each school's improvement plans and instructional strategies.[29]

Private schools—even those which benefit from tax-credit dollars—are not required to play by these rules. No state law requires private schools to administer the ISAT or any other specific standardized test. Private schools are free to decide what kind of test they wish to administer, and this test need not reflect or be based on the state's learning standards. More significantly, private schools are not required to publicly report their school-wide results on any tests they administer, nor are they mandated to report the certification status of their teachers.[30]

In addition to not having to comply with state standards on academic accountability, private schools need not abide by rules and state laws that govern financial and other forms of accountability. Unlike Illinois' public schools, private schools are not required to abide by the state's open meetings law and Freedom of Information Act,[31] nor are private schools obligated to publicly disclose budgets and financial audits. In fact, private schools aren't even required to be registered, licensed or accredited by state officials.[32]

Concerns about accountability and the financial impact of tuition tax credits may help explain why tax credits have fared poorly with voters. In fact, supporters of tuition tax credits have never succeeded at the ballot box. Since 1981, three states and the District of Columbia have placed tuition tax credits on the election ballot, and voters have rejected each of these ballot initiatives by decisive margins.[33]

Conclusion

Last year's PFAW Foundation report on Illinois' tuition tax credit law, *Misplaying the Angles,* explained that its title was drawn from remarks made by a leading supporter of Arizona's tuition tax credit law. Confronted with data showing that low-income families in Arizona were receiving little, if any, benefit from her state's law, a spokesperson for the Goldwater Institute was surprisingly candid. "Has it only helped [poor families] more than moderate and wealthy families?" asked Goldwater's Darcy Olsen. "Probably not. If it was sold that way, it's only an angle."[34]

In Illinois, as in Arizona, the data builds a compelling case that tuition tax credits have not lived up to their billing as a vehicle to improve educational options and learning for poor children. Instead, the '99 law has subsidized middle- and upper-income taxpayers, draining tax revenues that could have gone to fund programs targeting the needs of low-income, disadvantaged students. This impact would be troubling in any state, but its consequences are keenly felt in a state like Illinois, which already ranks poorly in nationwide measures for funding the education of its low-income students.

ENDNOTES

[1] The other five states and the year in which their original tax-credit or deduction statute was enacted are: Minnesota (1955), Iowa (1987), Arizona (1997), Pennsylvania (2001) and Florida (2001). For more information, see: "Vouchers, Tax Credits, and Tax Deductions," Policy Brief: Vouchers, Education Commission of the States, updated February 2003, pp. 1-5.
[2] No state has ever enacted a tuition tax credit program through a ballot initiative. Since 1981, three states and the District of Columbia have given their voters the opportunity to approve tuition tax credits through a ballot initiative. In each of these cases, voters soundly rejected tuition tax credits. This includes defeats in the more conservative and Republican states of Utah and Colorado. For more information, People For the American Way's Web site provides a timetable of these tuition tax credit referenda and the vote results at: http://www.pfaw.org/pfaw/general/default.aspx?oid=2970.
[3] Amy Fagan, "Republicans Find Voucher Alternative," *Washington Times*, May 28, 2002, available at www.childrenfirstamerica.org/DailyNews/02May/058024.htm; Christine Hall, "State Legislators Endorse School Tax Credits," *CNSNews.com*, August 3, 2001. (In the article, Andy LeFevre, a spokesperson for the ultra-conservative American Legislative Exchange Council noted the similarities between the two approaches. In the case of tuition tax credits, LeFevre said, "the end goal is the same as a voucher; it's just a different way to come about it.")
[4] George Archibald, "Gov. Bush Gives Vouchers 'A' Grade in Fixing Schools," *Washington Times*, Feb. 25, 2003.
[5] Kimberly Miller, "Students Rely on Donations More Than School Vouchers," *Palm Beach Post*, Dec. 26, 2002.
[6] For example, Lisa Graham Keegan, Arizona's former superintendent of public instruction, hailed the state's 1997 tuition tax credit law for being "responsive to the needs of disadvantaged students and their families." See: Lisa Graham Keegan, *Tuition Tax Credits*, Education Leaders Council, available at: http://www.educationleaders.org/issues/010401keegan.htm
[7] From the Motion of Intervenors/Defendants to Dismiss, *Toney v. Bower et al*, Circuit Court for the Seventh Judicial Circuit, Sangamon County, Illinois, Case No. 99 MR 0413.
[8] Lon Grahnke, "Tuition Tax Credit Break Challenged: Suit Argues It Violates Constitution," *Chicago Sun-Times*, November 5, 1999.
[9] Elliot Mincberg, Arohi Pathak and Mike Wessely, *Misplaying the Angles: A Closer Look at the Illinois Tuition Tax Credit Law*, People For the American Way Foundation, September 24, 2002, available at: http://www.pfaw.org/pfaw/general/default.aspx?oid=5177.
[10] McGee's quote is from: "Tuition Tax Credits Mainly Benefit the State's Affluent," School Board News Bulletin, November 2002, Illinois Association of School Boards, available at: http://www.iasb.com/files/nb1102.htm#dist.
[11] Tax year 2000 data received from the Illinois Department of Research and Revenue, June 2002; Tax year 2001 data received from the Illinois Department of Research and Revenue, February 2003.
[12] ibid.
[13] Tax year 2001 data received from the Illinois Department of Research and Revenue, February 2003.
[14] The use of the term "poor families" refers specifically to those Illinois residents who reported income of $20,000 or less on their state income tax return. This income bracket is used as a benchmark since it is only slightly higher than the federal poverty line for a family of four: $18,100. For more information, see poverty guidelines from the U.S. Department of Health and Human Services at: http://www.aoa.gov/network/2002povguidetable.html; Tax year 2001 data received from the Illinois Department of Research and Revenue, February 2003.
[15] The number of taxpayers in this upper income level who claimed the tax credit in 2001 increased by 12,536 over the previous tax year. The increase in the lowest income bracket was 1,261. *See:* Tax year 2001 data received from the Illinois Department of Research and Revenue, February 2003.
[16] Tax year 2001 data received from the Illinois Department of Research and Revenue, February 2003.
[17] ibid.
[18] HB 0999, Illinois Tuition Tax Credit Legislation, available at http://www.legis.state.il.us/legisnet/legisnet91/hbgroups/hb/910HB0999LV.html, accessed July 2002.

[19] ibid; "Tuition Tax Credits Must Be Stopped," Tuition Tax Credit Fact Sheet, Illinois Federation of Teachers, 1998.
[20] "Legislative Proposals for FY 2004," Voices for Illinois Children, available at: www.voices4kids.org.
[21] "Madigan Nixes Lincoln Tower, Farnsworth House Purchases," a press release by the office of Illinois Attorney General Lisa Madigan, Feb. 6, 2003; "State Budget Director Outlines $4.8 Billion Deficit Facing Illinois," a press release by the office of State Budget Director John Filan, Feb. 17, 2003.
[22] Arohi Pathak, Mike Wessely and Elliot Mincberg, *Misplaying the Angles: A Closer Look at the Illinois Tuition Tax Credit Law*, People For the American Way Foundation, September 24, 2002, available at: http://www.pfaw.org/pfaw/general/default.aspx?oid=5177.
[23] Illinois' overall score of 42.7% ranks last of the 50 states, although its "overall grade for equity" was 57 and ranked 49th. *See:* "Quality Counts 2003: The Teacher Gap," *Education Week*, January 2003, state-by-state rankings of resource equity; available at: http://www.edweek.org/sreports/qc03/reports/equity-t1.cfm.
[24] One such group, Voices for Illinois Children, has urged the state to "[b]oost the funding formula's 'foundation' level to $5,500 per pupil, from its current level of $4,560." *See*: "Legislative Proposals for FY 2004," from the Web site of Voices for Illinois Children, available at: www.voices4kids.org.
[25] Sean Cavanagh, "Illinois Districts Using Red Ink to Pen Budgets," *Education Week*, Nov. 6, 2002; available at: www.edweek.org/search.
[26] ibid.
[27] "KSD 140 Scores Well On the Illinois Standard Achievement Test," from the Web site of the Kirby School District 140 in Tinley Park, Ill., accessed February 2003 at: http://www.ksd140.org/kirbynews/news11.htm
[28] Mark Stricherz, "Illinois School Board OKs Plan for More State Testing," *Education Week*, Nov. 1, 2000, available at "archives" at: www.edweek.org
[29] As the superintendent of one suburban Chicago public school district noted, the ISAT prompted "the school board and teachers [to make] a number of changes in the curriculum to fulfill the state's academic standard." See: "Manhattan Students Perform Well on Tests," *The Herald News*, Feb. 18, 2001.
[30] Illinois data from: *State Regulation of Private Schools*, U.S. Department of Education, June 2000, available at: http://www.ed.gov/pubs/RegPrivSchl/illinois.html.
[31] For more information on Illinois' Open Meetings and Freedom of Information Acts, see the Chicago Headline Club, a Web site for journalists at: http://www.headlineclub.org/foiaill.html.
[32] Illinois data from: *State Regulation of Private Schools*, U.S. Department of Education, June 2000, available at: http://www.ed.gov/pubs/RegPrivSchl/illinois.html.
[33] "History of Failed Vouchers and Tax Credits," People For the American Way, available at: http://www.pfaw.org/pfaw/general/default.aspx?oid=2970.
[34] Pat Kossan, "School Tax Credits Fail Poor," *The Arizona Republic*, March 23, 2002.

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