

Teacher Recruitment Tax Credit Program Participating Schools Criteria

During the 2021 legislative session, the Georgia General Assembly passed [House Bill 32](#), sponsored by Rep. Dave Belton, to establish an income tax credit for teachers of high-need subject areas who agree to teach in certain rural or low-performing schools. This tax credit will be available to any eligible teacher recently hired to teach in a high-need subject area at a Participating School.

Qualifying Schools include schools that are located in a rural territory or have performed in the lowest five (5) percent in the state. In alignment with the intent and requirements of HB 32, GaDOE may select up to 100 Participating Schools from the Qualifying Schools list. Based on criteria that prioritized highest need subject areas and included personnel vacancy information, rural designations, and low academic performance, 96 schools from the Qualifying List made the Participating List. Details outlining these criteria are included below.

Teachers who were recently hired at a participating school and teach a [high-need subject area](#) are eligible to apply for the tax credit. Applications for the Teacher Recruitment Tax Credit will be available in January 2025.

Participating Schools Criteria

Criteria	Maximum Points	Number of Schools Eligible for Maximum Points
1. Highest-need Subject Areas by RESA Service Area	30	203 schools
2. Vacancy to Certified Personnel (VCP) Ratio	10	86 schools
3. Rural Designations	8	35 schools
4. Tier IV Support	7	11 schools
5. Graduation Rate	5	9 schools
6. Performance	4	95 schools
Maximum Points Awarded	64	



Highest-need Subject Areas by RESA Service Area - 30 Max Points

The High-need Subject Area Survey was administered by GaDOE to all Georgia Local Education Agencies (LEAs). This survey collected teacher vacancy data by subject area for each LEA and the data was aggregated to determine the highest-need subject area for each RESA area.

- If the school is located in a system that identified all **three** of the top three high-need subject areas by RESA, they were awarded 30 points (203 schools eligible)
- If the school is located in a system that identified **two** of the top three high-need subject areas by RESA, they were awarded 20 points (190 schools eligible)
- If the school is located in a system that identified **one** of the top three high-need subject areas by RESA, they were awarded 10 points (55 schools eligible)
- If the school is located in a system that identified **none** of the top three high-need subject areas by RESA, they were awarded 0 points (58 schools eligible)

Vacancy to Certified Personnel (VCP) Ratio - 10 Max Points

The VCP ratio relates the number of teachers to vacant positions within the district, with a statewide average of 4.33%.

- If the VCP ratio was above 10%, the school within the system was awarded 10 points (86 schools eligible)
- If the VCP ratio was 7% to 10%, the school within the system was awarded 7 points (92 schools eligible)
- If the VCP ratio was above .01% but below 7%, the school within the system was awarded 5 points (234 schools eligible)
- If the VCP ratio was 0.00%, the qualifying school within the system was awarded 1 point (94 schools eligible)



Rural Designation - 8 Points Awarded

A rural-remote school is one that is more than 25 miles from an urbanized area and is also more than 10 miles from an urban cluster. A rural-distant school is one that is more than 2.5 miles but less than 10 miles from an urban cluster or urbanized area. The rural-remote and rural-distant designations are defined by the Office of Management and Budget (OMB) Standards for Defining Metropolitan and Micropolitan Statistical Areas.

- If the qualifying district is designated as rural-remote, it was awarded 8 points (35 schools qualified)
- If the qualifying district is designated as rural-distant, it was awarded 6 points (178 schools qualified)

Schools Identified on the Comprehensive Support and Improvement list (CSI) for Tier IV support - 7 Points Awarded

The 10 lowest performing schools that have consistently performed in the bottom 5% of Title I schools as measured by federal identification of CSI for the last three identification cycles (2018, 2019, and 2022).

- If the school is on the CSI/Tier IV list, it was awarded 7 points

Schools Identified on the Comprehensive Support and Improvement list (CSI) with Graduation Rates below 67% - 5 Points Awarded

- If the school's graduation rate is below 67%, it was awarded 5 points (9 schools qualified)

Schools Federally Identified as needing comprehensive support and improvement.

Comprehensive Support and Improvement list (CSI) - 4 Points Awarded

- If the school is listed on the 2022 CSI list, it was awarded 4 points (95 schools qualified)

