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.

In October, the Georgia Department of Education (GaDOE) published a list of all Qualifying Schools in the state. Qualifying Schools include schools that are located in a rural territory and have performed in the lowest five (5) percent in the state. In alignment with HB 32 intent and requirements, GaDOE selected 100 Participating Schools from the Qualifying Schools list, based on criteria that prioritized highest need subject areas and included personnel vacancy information, rural designations, low academic performance, and support by the Office of Rural Education. Details outlining these criteria are included below. The list of Participating Schools is identified here.

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 2022.

### Participating Schools Criteria

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Maximum Points</th>
<th>Number of Schools Eligible for Maximum Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Highest-need Subject Areas by RESA Service Area</td>
<td>30</td>
<td>128 schools</td>
</tr>
<tr>
<td>2. Vacancy to Certified Personnel (VCP) Ratio</td>
<td>10</td>
<td>18 schools</td>
</tr>
<tr>
<td>3. High-need Populations</td>
<td>7</td>
<td>3 schools</td>
</tr>
<tr>
<td>4. Rural Designation</td>
<td>6</td>
<td>36 schools</td>
</tr>
<tr>
<td>5. Performance</td>
<td>4</td>
<td>99 schools</td>
</tr>
<tr>
<td>6. Served by the Office of Rural Education</td>
<td>2</td>
<td>171 Schools</td>
</tr>
<tr>
<td>Total Points Awarded</td>
<td>59</td>
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</tbody>
</table>

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

The High-need Subject Area Survey was administered in October 2021 by GaDOE to all Georgia Local Education Agencies (LEAs). This survey collected teacher vacancy data by subject area for each LEA and aggregated this data 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 (128 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 (124 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 (33 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 (31 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 2.46%.

- If the VCP ratio was above 10%, the school within the system was awarded 10 points (18 Schools eligible)
- If the VCP ratio was above 4.0% but below 9.99%, the school within the system was awarded 5 points (23 schools eligible)
- If the VCP ratio was above the statewide average but below 3.99%, the qualifying school within the system was awarded 3 points (35 schools eligible)
- If the VCP ratio was 0.00% up to the statewide average, the qualifying school within the system was awarded 1 point (240 schools eligible)

**High-need Populations – 7 Max Points**

Schools that reflect all participation criteria have critical needs in recruiting effective teachers in high need subject areas.

- If the system identified all **three highest need subject areas** in their RESA, the school has a rural designation, and the school is identified on the **lowest 5%** list, the qualifying school was awarded 7 points (3 schools eligible)
• If the system identified **two of the highest need subject areas** in their RESA, the school has a **rural designation**, and the school is identified on the **lowest 5%** list, the qualifying school was awarded 5 points (116 schools eligible)

**Rural Designation – 6 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-remote designation is defined in Office of Management and Budget (OMB) Standards for Defining Metropolitan and Micropolitan Statistical Areas.

• If the qualifying school is designated as rural-remote, it was awarded 6 points (36 schools qualified)

**School Performance Identified on the Lowest 5% Turnaround Eligible List – 4 Points Awarded**

Schools listed in the lowest five percent for the three-year average CCRPI scores from the most recent publishing in 2019 by GOSA of “Turnaround Eligible Schools”.

• If the school is listed on the lowest 5% list, it was awarded 4 points (99 schools qualified)

**System Identified for Support Service by the Office of Rural Education – 2 Points Awarded**

Schools within the rural systems supported by the Office of Rural Education and Innovation.

• If the school is served by the GaDOE Office of Rural Education and Innovation, it was awarded 2 points (171 schools qualified)