

IDEA Full Funding Act

Senator Tom Harkin

Background

Since its enactment in 1975, the Individuals with Disabilities Education Act (IDEA) has had a profound impact on students with disabilities by supporting their right to a free, appropriate public education. In 1975, Congress proposed that federal funds should cover up to 40% of the excess cost of educating students with disabilities. As result of this landmark legislation, today:

- Nearly 6.6 million children receive special education services designed to meet their individual needs.
- 95% of students with disabilities attend a neighborhood school, of which 60% spend at least 80% of their day within the regular school environment.
- Nearly 350,000 infants and toddlers receive early intervention services.
- More than six out of ten students with disabilities graduate high school with a regular diploma - twice the percentage of 25 years ago.
- Approximately half of students with disabilities enroll in postsecondary education.

The Problem

While the number of students with disabilities has increased by 25% in the past two decades, the percentage of costs covered by the federal government has remained stagnant at about 16%, with school districts across the nation struggling to meet their needs in this difficult fiscal environment. The federal government's failure to meet its 39-year-old commitment to fully fund the federal share of IDEA has exacerbated their challenges. In the current fiscal year, federal funds are almost \$17 billion short of funding IDEA at the committed level.

The IDEA Full Funding Act

To fully realize the promise of IDEA and ensure that each and every child with disabilities has access to a high-quality public education, Congress must meet its commitment to fully fund IDEA at the 40% level. The IDEA Full Funding Act will:

- Gradually increase the federal dollars appropriated from \$11.5 billion in FY 2014, which covers 16.2% of IDEA costs, to \$35.6 billion in FY 2023, which represents 40% of costs.
- Provide much-needed relief to the financial burden schools face by supplying the necessary dollars to boost the quality and range of services available.
- Help to raise salaries for teachers and related services personnel, thereby allowing districts to enhance recruitment and retention possibilities.
- Support school districts in increasing graduation rates and postsecondary enrollment rates of students with disabilities.

In these difficult economic times, it is essential to provide the necessary revenues to enable the federal government to meet its commitment. To fully offset these costs, the IDEA Full Funding Act proposes an increase in income taxes for those with an adjusted gross income greater than \$1,000,000 per year. The tax is permanent.