

When corporations  
avoid paying taxes...

# public education gets shortchanged

The amount of federal revenue  
lost through corporate tax  
avoidance (2008-10):

**\$222.7**  
billion

The amount of federal revenue  
lost through corporate tax  
avoidance that would have  
gone to public schools  
and colleges (2008-10):

**\$9.8**  
billion

**What \$9.8 billion would have provided (2008-10):**

**\$1,092**

average amount in extra academic support to help  
9 million students in poverty catch up to their peers

**\$1,474**

average savings for school districts for each disabled  
student as a result of greater federal cost sharing

**\$1,276**

average amount in additional financial aid to ensure 7.7 million  
students in need continue or complete their postsecondary studies

**446,655**

additional children in poverty enrolled in preschool

**126,568**

education jobs

Source: NEA calculations based on data from the U.S. Department of Education, U.S. Department of Health and Human Services, U.S. Census, and Office of Management and Budget; and the study, Corporate Taxpayers and Corporate Tax Dodgers, 2008-2010, from Citizens for Tax Justice and the Institute on Taxation and Economic Policy. NEA's estimates assume that the additional federal revenue that would have been generated in the absence of the corporate tax avoidance would have been apportioned in the same manner as actually occurred from 2008-10 (excluding stimulus funds). For more information, contact Tom Zembar at 202.822.7109 or TZembar@nea.org. November 7, 2011.

## The Cost of Corporate Tax Avoidance

# Lost Federal Dollars for Education & Other Aid

2008-2010



State	Lost Federal Dollars for Education (in millions)	Education Jobs that would have been Supported	Lost Federal Dollars for Other Grants to States & Localities (in millions)
Alabama	\$163.6	2,137	\$881.2
Alaska	43.2	641	326.5
Arizona	303.6	4,094	1,322.8
Arkansas	97.7	1,585	639.4
California	1,100.0	10,662	8,346.1
Colorado	131.3	2,124	810.1
Connecticut	80.8	964	837.0
Delaware	28.9	350	185.0
District of Columbia	51.7	875	1,053.0
Florida	530.5	7,230	2,634.1
Georgia	308.0	4,092	1,647.5
Hawaii	43.9	413	280.7
Idaho	45.1	789	277.5
Illinois	394.8	4,071	2,587.6
Indiana	180.3	2,401	1,152.5
Iowa	121.2	1,900	647.5
Kansas	83.1	1,214	467.6
Kentucky	141.2	2,175	976.9
Louisiana	164.4	2,175	1,468.4
Maine	39.3	624	374.1
Maryland	143.0	1,459	1,260.3
Massachusetts	183.7	1,978	2,241.1
Michigan	320.3	3,815	2,018.1
Minnesota	132.3	1,807	1,065.3
Mississippi	132.0	2,101	772.1
Missouri	170.9	2,453	1,304.1
Montana	39.4	693	269.8
Nebraska	51.1	795	353.5
Nevada	47.6	449	348.0
New Hampshire	29.7	412	227.0
New Jersey	204.9	1,905	1,589.7
New Mexico	86.3	1,299	636.1
New York	693.1	6,787	6,149.1
North Carolina	265.2	4,101	1,894.1
North Dakota	30.1	528	206.4
Ohio	358.1	4,363	2,287.8
Oklahoma	120.0	2,096	753.3
Oregon	109.7	1,919	804.9
Pennsylvania	340.8	4,179	2,662.6
Rhode Island	39.4	334	314.6
South Carolina	136.7	1,412	791.5
South Dakota	37.0	782	213.5
Tennessee	200.5	2,859	1,500.3
Texas	760.0	11,639	4,599.3
Utah	80.0	1,162	449.9
Vermont	22.2	307	227.3
Virginia	191.9	2,794	1,112.4
Washington	166.0	2,376	1,399.4
West Virginia	66.1	942	467.6
Wisconsin	142.8	1,918	1,370.8
Wyoming	22.2	339	245.3
Puerto Rico	262.6	4,681	595.0
Outlying Areas	26.1	432	142.4
Indian Set Aside	56.4	935	0.0
Undistributed	84.5	-	6.3
<b>National</b>	<b>\$9,805.0</b>	<b>126,568</b>	<b>\$67,194.0</b>

Source: NEA calculations based on data from the U.S. Department of Education, U.S. Department of Health and Human Services, U.S. Census, and Office of Management and Budget; and the study, Corporate Taxpayers and Corporate Tax Dodgers, 2008-2010, from Citizens for Tax Justice and the Institute on Taxation and Economic Policy. NEA's estimates assume that the additional federal revenue (\$222.7 billion, 2008-10) that would have been generated in the absence of the corporate tax avoidance would have been apportioned in the same manner as actually occurred in each of the three years (excluding stimulus funds), resulting in an additional \$9.8 billion for education (all U.S. Department of Education programs -- elementary, secondary, postsecondary, student aid, and research -- plus Head Start) and an additional \$67.2 billion for all other grants to State and local governments. State distribution estimates also reflect actual allocations for each of the three years. For more information, contact Tom Zembar at 202.822.7109 or TZembar@nea.org. November 7, 2011.

# The Cost of Corporate Tax Avoidance

## Lost Federal Dollars for Title I Grants

2008-2010

State	Lost Grant Dollars (in millions)	Students in Poverty that would have Benefited	Average Dollars Lost per Student in Poverty
Alabama	\$154.1	167,745	\$919
Alaska	26.1	14,359	1,820
Arizona	198.9	212,041	938
Arkansas	106.5	109,936	968
California	1,160.8	1,112,345	1,044
Colorado	103.1	110,051	937
Connecticut	78.4	60,030	1,306
Delaware	27.6	18,604	1,485
District of Columbia	32.9	19,655	1,673
Florida	468.5	451,735	1,037
Georgia	333.1	320,015	1,041
Hawaii	29.8	19,230	1,548
Idaho	33.4	38,219	874
Illinois	421.2	351,172	1,200
Indiana	173.8	170,907	1,017
Iowa	52.2	59,389	879
Kansas	68.9	61,806	1,115
Kentucky	151.2	148,202	1,020
Louisiana	210.6	191,599	1,099
Maine	35.8	27,855	1,287
Maryland	129.8	88,845	1,461
Massachusetts	160.4	119,402	1,344
Michigan	369.7	305,788	1,209
Minnesota	90.8	91,055	997
Mississippi	134.6	147,494	912
Missouri	159.5	166,450	958
Montana	30.8	26,068	1,180
Nebraska	43.4	37,565	1,154
Nevada	60.3	59,646	1,011
New Hampshire	26.9	17,071	1,575
New Jersey	199.3	159,289	1,251
New Mexico	79.0	79,693	991
New York	848.9	587,680	1,445
North Carolina	253.3	277,800	912
North Dakota	24.0	11,850	2,026
Ohio	364.3	321,508	1,133
Oklahoma	107.7	125,216	860
Oregon	97.0	93,723	1,035
Pennsylvania	393.0	298,710	1,316
Rhode Island	35.6	25,291	1,408
South Carolina	144.5	146,947	983
South Dakota	29.5	20,768	1,421
Tennessee	180.2	205,296	878
Texas	915.7	963,338	951
Utah	45.2	56,177	805
Vermont	22.8	9,959	2,290
Virginia	165.5	147,721	1,120
Washington	133.1	142,518	934
West Virginia	65.1	58,307	1,117
Wisconsin	139.5	117,903	1,183
Wyoming	22.3	9,167	2,438
Puerto Rico	365.8	399,694	915
Outlying Areas	26.3	-	-
Indian Set Aside	68.2	-	-
Undistributed	6.2	-	-
<b>National</b>	<b>\$9,805.0</b>	<b>8,982,833</b>	<b>\$1,092</b>

Source: NEA calculations based on data from the U.S. Department of Education, U.S. Census, and Office of Management and Budget; and the study, Corporate Taxpayers and Corporate Tax Dodgers, 2008-2010, from Citizens for Tax Justice and the Institute on Taxation and Economic Policy. NEA's estimates assume that the additional federal revenue (\$222.7 billion, 2008-10) that would have been generated in the absence of the corporate tax avoidance would have been apportioned in the same manner as actually occurred in each of the three years (excluding stimulus funds), resulting in an additional \$9.8 billion for education. The estimates further assume that the \$9.8 billion that would have gone to supporting all federal education programs was devoted instead to a single program, Grants to Local Educational Agencies (ESEA Title I, Part A). State distribution estimates also reflect actual allocations for each of the three years. For more information, contact Tom Zembar at 202.822.7109 or TZembar@nea.org. November 7, 2011.

## The Cost of Corporate Tax Avoidance

# Lost Federal Dollars for Special Education

2008-2010



State	Lost Grant Dollars (in millions)	Students with Disabilities that would have Benefited	Average Dollars Lost per Student with a Disability
Alabama	\$154.2	83,543	\$1,846
Alaska	30.8	17,697	1,742
Arizona	156.3	127,265	1,228
Arkansas	95.1	65,241	1,458
California	1,040.5	671,809	1,549
Colorado	130.3	83,473	1,561
Connecticut	112.8	68,859	1,638
Delaware	28.6	19,289	1,485
District of Columbia	14.4	10,968	1,313
Florida	535.5	384,214	1,394
Georgia	274.8	182,067	1,509
Hawaii	33.9	20,176	1,678
Idaho	46.6	27,902	1,671
Illinois	429.5	317,927	1,351
Indiana	218.2	175,762	1,241
Iowa	103.5	67,734	1,529
Kansas	90.6	65,887	1,376
Kentucky	134.0	107,655	1,245
Louisiana	160.6	86,431	1,858
Maine	46.4	33,492	1,386
Maryland	169.8	103,685	1,638
Massachusetts	240.8	167,514	1,437
Michigan	339.7	232,331	1,462
Minnesota	161.0	120,227	1,339
Mississippi	101.6	64,704	1,570
Missouri	192.7	133,708	1,441
Montana	31.5	17,672	1,782
Nebraska	63.3	44,398	1,426
Nevada	58.8	48,258	1,218
New Hampshire	40.3	30,880	1,303
New Jersey	306.6	234,358	1,308
New Mexico	77.3	46,041	1,679
New York	643.9	453,175	1,421
North Carolina	275.4	188,096	1,464
North Dakota	23.3	13,385	1,737
Ohio	371.2	266,005	1,396
Oklahoma	125.5	94,815	1,323
Oregon	109.4	79,243	1,380
Pennsylvania	362.3	294,473	1,230
Rhode Island	37.1	27,654	1,341
South Carolina	149.7	102,222	1,464
South Dakota	27.7	17,915	1,546
Tennessee	199.9	119,455	1,673
Texas	828.2	456,419	1,815
Utah	92.4	65,310	1,415
Vermont	22.4	14,030	1,598
Virginia	239.0	166,652	1,434
Washington	187.7	125,019	1,502
West Virginia	64.4	47,001	1,371
Wisconsin	176.6	125,768	1,404
Wyoming	23.5	14,706	1,600
Puerto Rico	95.5	107,986	885
Outlying Areas	35.1	5,649	6,210
Indian Set Aside	78.8	6,845	11,508
Undistributed	15.9	-	-
<b>National</b>	<b>\$9,805.0</b>	<b>6,652,991</b>	<b>\$1,474</b>

Source: NEA calculations based on data from the U.S. Department of Education, U.S. Census, and Office of Management and Budget; and the study, Corporate Taxpayers and Corporate Tax Dodgers, 2008-2010, from Citizens for Tax Justice and the Institute on Taxation and Economic Policy. NEA's estimates assume that the additional federal revenue (\$222.7 billion, 2008-10) that would have been generated in the absence of the corporate tax avoidance would have been apportioned in the same manner as actually occurred in each of the three years (excluding stimulus funds), resulting in an additional \$9.8 billion for education. The estimates further assume that the \$9.8 billion that would have gone to supporting all federal education programs was devoted instead to a single program, Special Education Grants to States (IDEA Part B-611). State distribution estimates also reflect actual allocations for each of the three years. For more information, contact Tom Zembar at 202.822.7109 or TZembar@nea.org. November 7, 2011.

# The Cost of Corporate Tax Avoidance

## Lost Federal Dollars for Pell Grants



2008-2010

State	Lost Grant Dollars (in millions)	Students in Need that would have Benefited	Average Dollars Lost per Student in Need
Alabama	\$194.0	143,480	\$1,352
Alaska	8.4	7,267	1,162
Arizona	566.8	477,539	1,187
Arkansas	97.6	73,756	1,324
California	1,072.8	832,916	1,288
Colorado	150.1	123,644	1,214
Connecticut	67.9	58,850	1,155
Delaware	16.4	13,880	1,180
District of Columbia	48.5	38,947	1,246
Florida	619.9	482,251	1,285
Georgia	312.8	259,629	1,205
Hawaii	20.1	15,952	1,259
Idaho	52.7	39,899	1,320
Illinois	407.0	322,646	1,261
Indiana	210.9	175,521	1,202
Iowa	221.5	178,700	1,239
Kansas	76.5	61,768	1,239
Kentucky	137.2	108,297	1,267
Louisiana	134.3	100,993	1,329
Maine	31.1	24,937	1,248
Maryland	116.3	98,614	1,179
Massachusetts	138.1	110,887	1,245
Michigan	342.0	279,431	1,224
Minnesota	149.4	128,070	1,166
Mississippi	135.9	93,580	1,452
Missouri	183.8	146,567	1,254
Montana	24.5	18,938	1,292
Nebraska	42.2	35,544	1,186
Nevada	36.5	30,177	1,211
New Hampshire	21.2	17,578	1,205
New Jersey	191.4	148,144	1,292
New Mexico	64.5	53,686	1,201
New York	655.1	447,557	1,464
North Carolina	261.5	206,998	1,263
North Dakota	18.5	14,461	1,276
Ohio	366.2	294,765	1,242
Oklahoma	107.3	84,685	1,267
Oregon	116.4	93,766	1,242
Pennsylvania	309.4	250,436	1,236
Rhode Island	34.6	28,008	1,236
South Carolina	132.5	103,007	1,286
South Dakota	26.3	21,540	1,221
Tennessee	190.9	148,462	1,286
Texas	690.9	540,761	1,278
Utah	105.8	83,620	1,266
Vermont	13.0	10,707	1,211
Virginia	193.4	151,982	1,272
Washington	140.5	113,977	1,233
West Virginia	67.2	50,446	1,332
Wisconsin	121.2	99,902	1,213
Wyoming	13.0	10,385	1,256
Puerto Rico	319.1	217,677	1,466
Outlying Areas	15.6	11,940	1,306
Indian Set Aside	0.0	-	-
Undistributed	14.7	-	-
<b>National</b>	<b>\$9,805.0</b>	<b>7,687,171</b>	<b>\$1,276</b>

Source: NEA calculations based on data from the U.S. Department of Education, U.S. Census, and Office of Management and Budget; and the study, Corporate Taxpayers and Corporate Tax Dodgers, 2008-2010, from Citizens for Tax Justice and the Institute on Taxation and Economic Policy. NEA's estimates assume that the additional federal revenue (\$222.7 billion, 2008-10) that would have been generated in the absence of the corporate tax avoidance would have been apportioned in the same manner as actually occurred in each of the three years (excluding stimulus funds), resulting in an additional \$9.8 billion for education. The estimates further assume that the \$9.8 billion that would have gone to supporting all federal education programs was devoted instead to a single program, Federal Pell Grants (HEA IV-A-1). State distribution estimates also reflect actual allocations for each of the three years. Estimates represent total program costs (including mandatory funding). For more information, contact Tom Zembar at 202.822.7109 or TZembar@nea.org. November 7, 2011.

# The Cost of Corporate Tax Avoidance

## Lost Federal Dollars for Head Start

2008-2010

State	Lost Grant Dollars (in millions)	Additional Children in Poverty that would have been Enrolled
Alabama	\$152.2	8,024
Alaska	17.8	789
Arizona	147.7	6,407
Arkansas	92.1	5,241
California	1,186.9	48,312
Colorado	97.5	4,840
Connecticut	74.1	3,426
Delaware	18.9	1,016
District of Columbia	35.8	1,677
Florida	375.5	17,453
Georgia	240.5	11,522
Hawaii	32.7	1,503
Idaho	32.6	1,419
Illinois	386.4	19,479
Indiana	137.3	6,988
Iowa	73.6	3,788
Kansas	72.7	4,058
Kentucky	153.9	7,892
Louisiana	208.2	10,604
Maine	39.4	1,875
Maryland	111.4	5,096
Massachusetts	154.6	6,280
Michigan	334.7	17,084
Minnesota	102.8	5,051
Mississippi	230.8	13,108
Missouri	169.8	8,597
Montana	29.9	1,435
Nebraska	51.5	2,496
Nevada	34.7	1,357
New Hampshire	19.1	804
New Jersey	184.1	7,320
New Mexico	74.6	3,576
New York	618.2	23,770
North Carolina	201.6	9,324
North Dakota	24.5	1,159
Ohio	352.4	18,353
Oklahoma	115.7	6,641
Oregon	84.9	5,039
Pennsylvania	325.6	17,426
Rhode Island	31.4	1,478
South Carolina	117.7	6,027
South Dakota	26.9	1,393
Tennessee	170.3	8,060
Texas	683.2	33,336
Utah	53.9	2,683
Vermont	19.4	756
Virginia	141.4	6,674
Washington	143.2	5,559
West Virginia	72.3	3,759
Wisconsin	129.7	6,648
Wyoming	17.7	888
Puerto Rico	355.8	18,147
Outlying Areas	21.8	1,913
Indians/Migrants	694.8	29,107
Undistributed	328.9	-
<b>National</b>	<b>\$9,805.0</b>	<b>446,655</b>

Source: NEA calculations based on data from the U.S. Department of Health and Human Services, U.S. Census, and Office of Management and Budget; and the study, Corporate Taxpayers and Corporate Tax Dodgers, 2008-2010, from Citizens for Tax Justice and the Institute on Taxation and Economic Policy. NEA's estimates assume that the additional federal revenue (\$222.7 billion, 2008-10) that would have been generated in the absence of the corporate tax avoidance would have been apportioned in the same manner as actually occurred in each of the three years (excluding stimulus funds), resulting in an additional \$9.8 billion for education-related programs. The estimates further assume that the \$9.8 billion that would have gone to supporting all federal education-related programs was devoted instead to a single program, Head Start (HSA section 639). State distribution estimates also reflect actual allocations for each of the three years. For more information, contact Tom Zembar at 202.822.7109 or TZembar@nea.org. November 7, 2011.