

REVENUE ANALYSIS DETAIL (Cont.)

- Projected growth is based on the average growth rates of the total number of teachers, the number of special education teachers, and the number of teachers attaining a master's degree each year.
- Tax year impacts are allocated for the following fiscal year.

Number of Taxpayers: About 300 tax returns would be affected in tax year 2024. The average decrease in tax would be \$1,652.

Minnesota Department of Revenue
Tax Research Division
[https://www.revenue.state.mn.us/
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

hf2340(sf2583)_2 Special Ed Master's Degree Credit / cw