I am writing today as a volunteer for Tax Fairness Oregon, a network of volunteers who support a rational and equitable tax code.

Tax Fairness Oregon is agnostic on the question of whether substitute teachers should or should not be direct employees and to whether they should receive more of the benefits of contractual teachers under certain circumstances. However, both this bill and the current amendment choose to retroactively provide PERS benefits to certain substitute teachers.

If you and the Ways and Means Committee both agree that districts should be funded to meet the increased costs of this legislation in the future, then by all means you should vote to increase the benefits to substitute teachers and increase the funding for K-12 education beginning with the next school year. However, to do so retroactively to either 2015 or 2017 is not financially responsible as it would add costs that haven't been covered by deposits.

It is true that we have not been reading in the press about the drastically underfunded financial position of PERS. But I can assure you, it is not overfunded. That means it would be irresponsible to retroactively add fund responsibilities.

Please choose to support the financial viability of PERS by not adding unfunded liabilities.