



The Dollars and Sense of School Choice

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Introduction

Every year, most Pennsylvania homeowners receive larger property tax bills due to increases in public school spending. In the nine school years from 1997 to 2006, school property taxes increased by 61%, or \$3.6 billion—costing the average homeowner an additional \$840 per year.¹

Students in public charter schools, private schools, and home schools saved taxpayers more than \$3 billion in the 2005-06 school year alone.

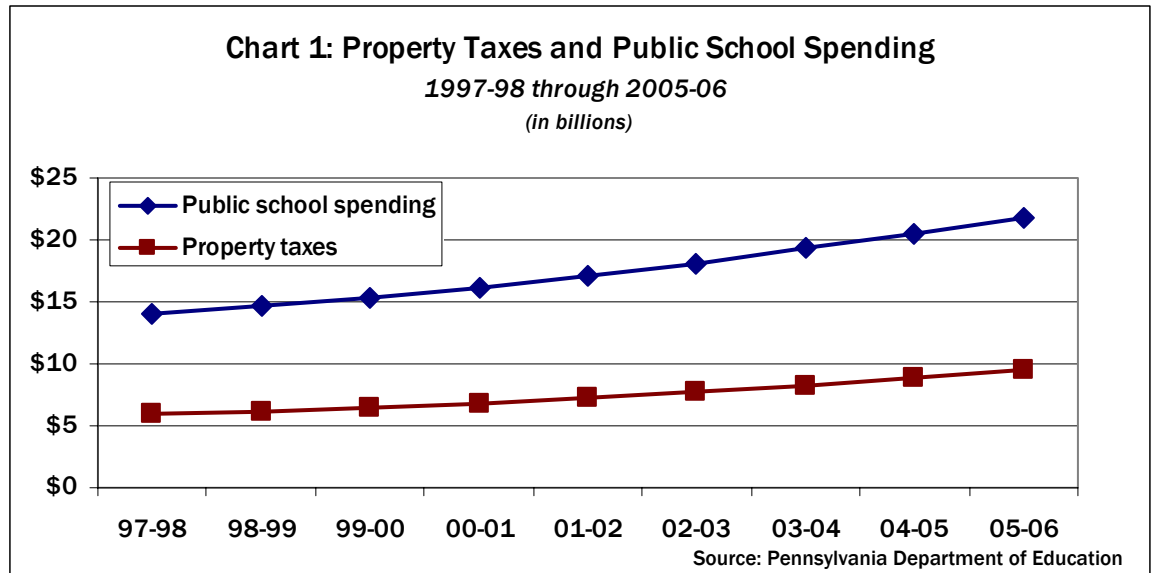
While public school spending routinely outpaces inflation and enrollment growth, several educational alternatives are delivering quality education for a fraction of the cost of traditional public school districts. Students in public charter schools, private schools, and home schools saved taxpayers more than \$3 billion in the 2005-06 school year alone. The taxpayers of Pennsylvania could experience even more dramatic savings in school taxes if all parents were empowered to choose schools for their children outside the traditional public school system.

In order to offer substantive tax relief from ever-increasing school property taxes, policymakers in Harrisburg must seek ways to reduce school expenses. Without controlling expenditures, taxpayers will never realize real relief by simply shifting school tax revenue sources.

The solution? Give parents more choices in where their children can go to school. Under the current public school district assignment system—whereby children are assigned a public school based on where they live—most parents' economic situation denies them the freedom to choose the best school for their children. By empowering families with the ability to choose from an array of choices among public, charter, private, and home schools—without financial penalty—policymakers in Harrisburg can reduce spending while providing a higher quality education to every young Pennsylvanian.

School Property Taxes: The Sky's the Limit

Every homeowner in Pennsylvania feels the effects of increased public school spending every time their property tax bill arrives. As Chart 1 reveals, public school spending increased by \$6.6 billion—from \$14.1 billion in 1997 to \$21.8 billion 2006. This 51% increase in overall spending was accompanied by a \$3.6 billion increase (61%) in school property taxes during the same time period.²



As property taxes continue to increase, it is more important than ever to control public school spending rather than continually trying to mask the cause. Fortunately, proven solutions exist.

Yet instead of addressing the problem of increased public school spending, Harrisburg’s “solutions” have been to merely shift the tax burden and find new sources of revenue. Special Session Act 1 of 2006 is the latest example of the failure of the governor and General Assembly to address the property tax problem in Pennsylvania. In May 2007, voters in all but nine of the state’s 501 school districts rejected the tax-shifting approach of Act 1. Statewide, less than a third (32.17%) of voters favored the measure. Citizens understood that simply taking taxes out of a different pocket is neither relief or reform.

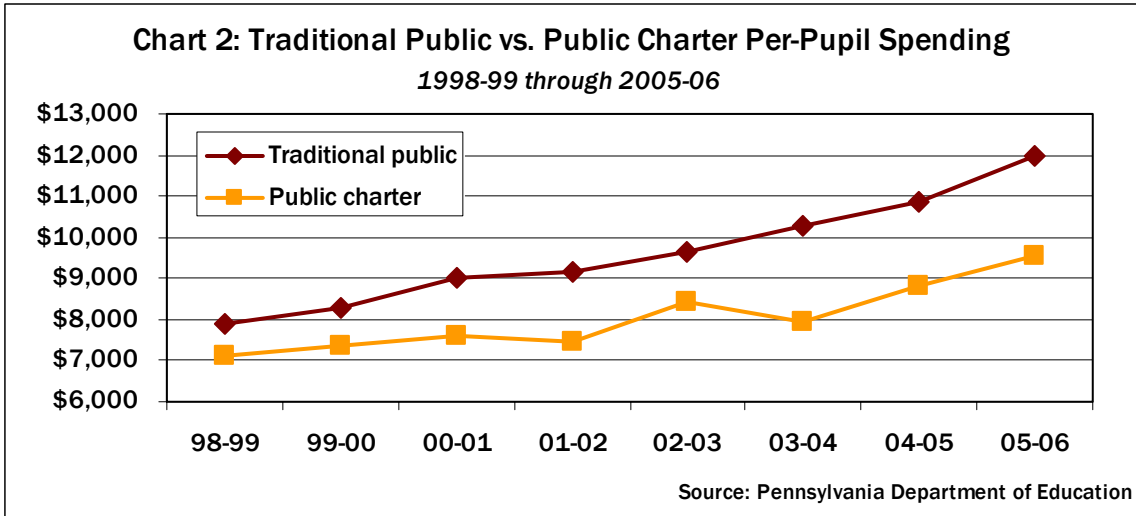
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School Spending: Public School Expenditures Outpace Low-cost Alternatives

In 2005-06, school districts spent, on average, nearly \$11,500 per pupil. The dramatic increases in public school spending have occurred while alternatives to the traditional public school district system—including public charter schools, private schools, and home schools—are saving taxpayers billions.

Public charter schools receive a fraction of the per-pupil spending in school districts, and the gap is widening. Chart 2 shows that in the 1998-99 school year, traditional public school district per-pupil spending was slightly more than its charter counterpart. Since then, the gap has widened. The statewide average per-pupil spending in 1998-99 in traditional district schools was \$7,918. By 2005-06, the per-pupil expenditure climbed to \$11,485 per student, a 45% increase. Charter schools spent an average of \$7,132 per pupil in 1998-99 and \$9,530 in 2005-06, an increase of approximately 34%.³

According to state law, public school districts must fund pupils who reside in the district but choose to attend a charter school in Pennsylvania. Charter schools



then receive funding based on the per-pupil spending in the student’s district of residence. The amount of funding that charter students receive is equal to the per-pupil expenditure at a traditional public school *minus* expenditures for nonpublic school programs, adult education programs, community and junior college programs, transportation, special education, facilities acquisition, construction costs, improvement services, fund transfers and debt service. Because spending varies per district, charter reimbursement varies as well.

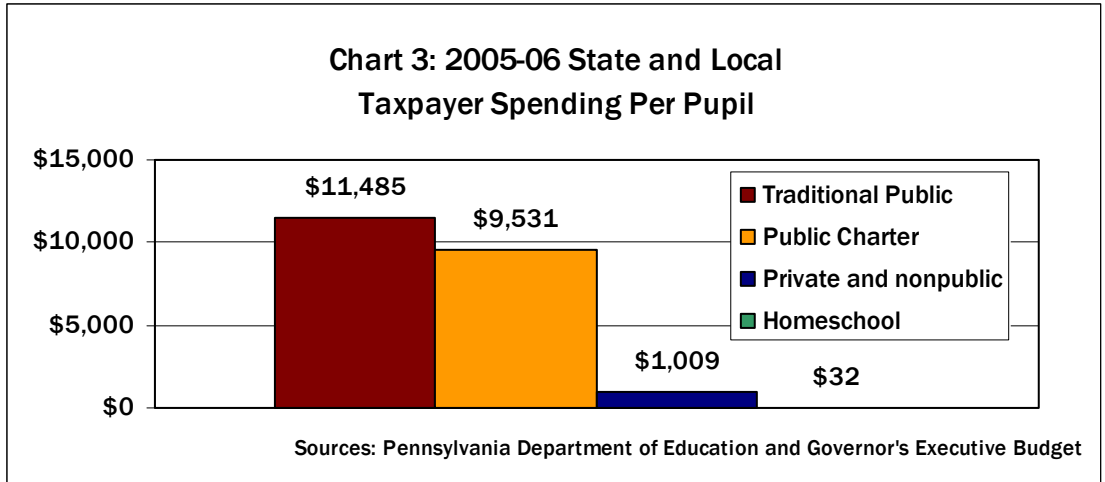
Based on this formula, charter schools receive, on average, approximately 73% of the per-pupil expenditures of the school district of origin—leaving approximately 27% behind in the local district. Local school districts also receive a “kickback” from the state of approximately 22% of the district’s charter school expenditures.⁴ In 2005-06, the state provided \$93 million in such reimbursement. (NOTE: The Pennsylvania Department of Education has proposed a 28% reimbursement rate for the 2007-08 academic year.)⁵

In other words, for each student choosing to attend a public charter schools, public school districts kept, on average, 43% of their per pupil spending for whose education they were no longer responsible. They will retain as much as 47% in the 2007-08 school year, according to Pennsylvania Department of Education projections.

While many opponents of school choice argue that charter schools draw too much money away from traditional public schools, only 2.4% of total spending on public education went toward charter school spending in 2005-06, even though charter school students made up over 3% of total enrollment in public schools.⁶

Compared to traditional public schools and public charters, private schools and home schools require even less spending. In the 2005-06 school year, services to private school and homeschooled students—including pupil transportation, textbooks, special education, and services for students homebound by disability or illness—cost taxpayers only \$1,009 and \$32 per student, respectively. (See Chart 3, next page.)

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If each of these students returned to traditional public schools, with an average per pupil expense of **\$11,485**, the state would have spent an additional **\$3 billion**.

The financial impact of these savings is significant considering the additional costs the state would incur by educating these students in traditional public schools. Table 1 outlines the amount that taxpayers saved in 2005-06 for each student that opted out of the public schools in favor of a charter, private or home school.

If each of these students returned to traditional public schools, with an average per-pupil expense of \$11,485, the state would have added 336,535 children to the public school system and taxpayers would have spent an additional \$3.073 billion.

Table 1: Total Taxpayer Saving from Students Attending Alternative Schools 2005-06 School Year			
	Savings Per Student	Number of Students	Total savings
Public Charter	\$1,954	55,630	\$108,701,020
Private and Nonpublic	\$10,476	258,637	\$2,709,481,212
Home School	\$11,453	22,268	\$255,035,404
TOTAL		336,535	\$3,073,217,636

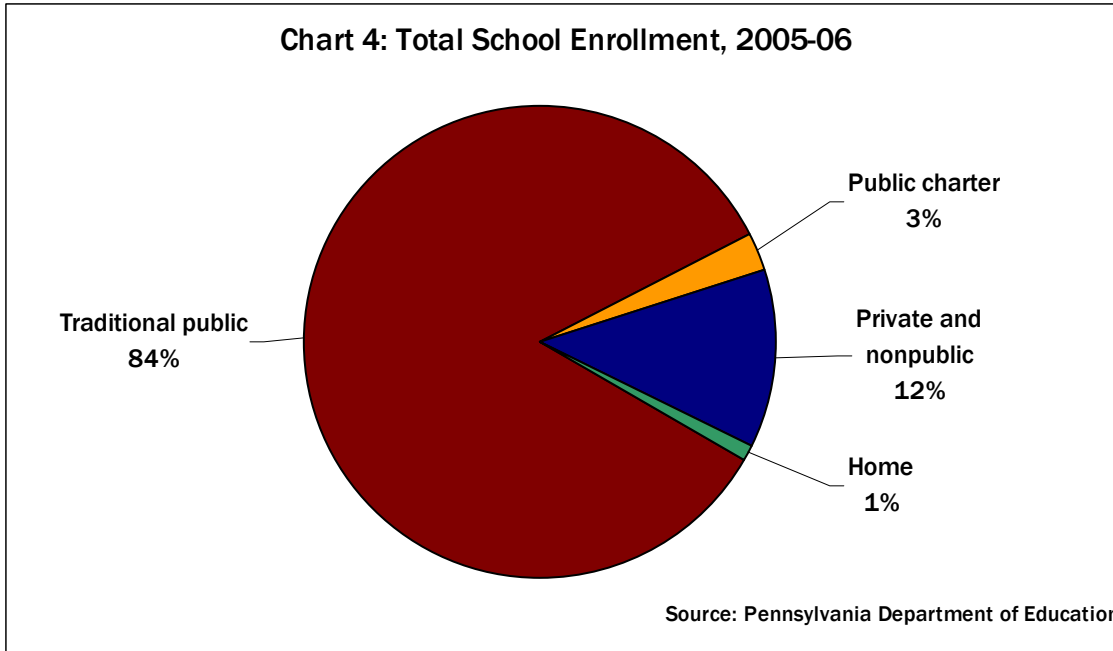
Source: Pennsylvania Department of Education

School Enrollment: Schools of Choice Gaining Popularity

Although Pennsylvania's student population has changed little in the last decade, considerable shifts have taken place in student enrollment patterns among traditional public schools, public charters, private schools, and home schools.

Between 1997-98 and 2005-06, the total number of students enrolled in Pennsylvania's public and private schools decreased 4.2%. In 2005-06, public school students made up 84% of the total number of students in grades K-12, as shown in Chart 4. Private and nonpublic schools accounted for 12% of the total, while public charter and home school students made up 3% and 1% respectively.

Chart 4: Total School Enrollment, 2005-06



Although traditional public schools continue to dominate the educational landscape, the growth in the number of public school students is driven by a rapid increase in the number of students attending public charter schools. Charter enrollment has been an increasingly larger percentage of total public school enrollment. Since their inception in 1997, charter schools have seen exponential growth in both the number of schools of choice and in total enrollment. In the first year that Pennsylvania permitted the operation of charter schools, six schools enrolled 982 students. In 2005-06, there were 116 charter schools educating 55,630 students.⁷

Charters are helping to bring choice back into the education marketplace.

Charter schools are uniquely positioned to cater to more individualized needs. Concentrated in the areas with the most at-risk students and schools—fifty-five of the 116 charter schools operating during the 2005-06 school year were located within Philadelphia County, serving 13% of the county’s school-age children—they provide an array of options to Pennsylvania families. Philadelphians may choose from among dozens of standard charters, or select from specialized schools which emphasize training in such diverse fields as architecture and design; math, science and technology; electrical and technical training; new media; and the performing arts. Charters are helping to bring choice back into the education marketplace.⁸

Parents have displayed an overwhelmingly positive response to the charter school option, as demonstrated by the substantial enrollment growth in these schools of choice. When given the opportunity to select a school for their children, parents have demonstrated that they want alternatives to their children’s assigned public school.

Traditional public schools, on the other hand, have lost students virtually every year since charter schools opened. In 1997-98, over 1.8 million children attended traditional public schools. By 2005-06, the number fell by more than 39,000, as shown in Table 2, with an average of 4,889 students leaving traditional public schools every year.

Table 2: School Enrollment by Type
1997-98 through 2005-06

	Traditional Public	Public charter	Private	Home	Total
1997-98	1,814,169	982	332,625	19,717	2,167,493
1998-99	1,811,003	5,563	331,378	21,459	2,169,403
1999-00	1,805,303	11,413	331,020	23,313	2,171,049
2000-01	1,795,330	18,981	327,153	24,019	2,165,483
2001-02	1,793,174	28,453	321,091	23,903	2,166,621
2002-03	1,783,885	32,862	313,045	24,415	2,154,207
2003-04	1,780,032	41,114	302,722	24,076	2,147,944
2004-05	1,772,723	48,212	291,392	23,287	2,135,614
2005-06	1,775,054	55,630	258,637	22,268	2,111,589

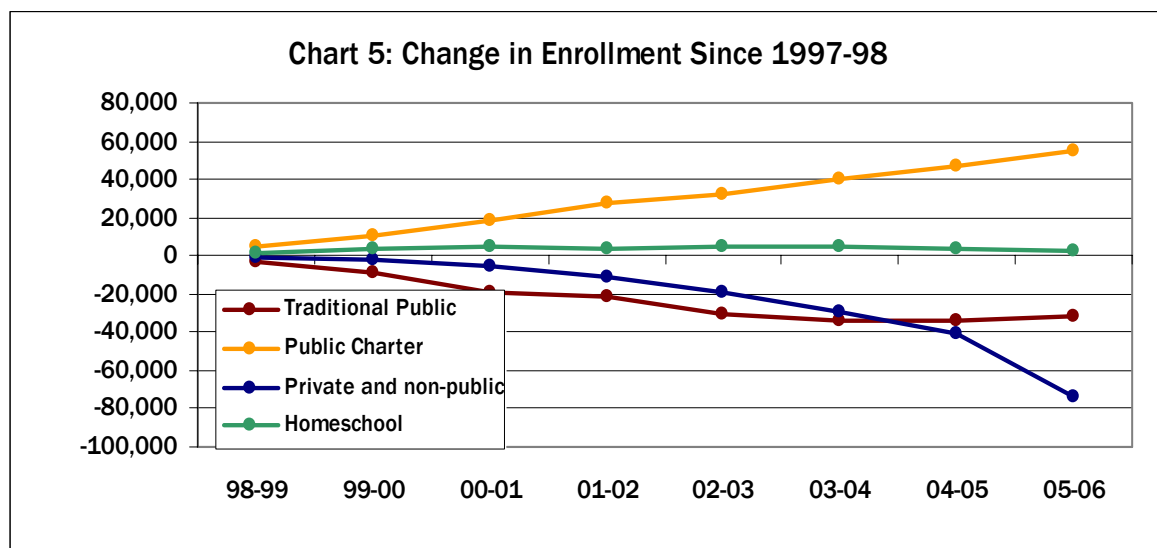
Source: Pennsylvania Department of Education

The growth in the number of public school students is driven by a rapid increase in the number of students attending public charter schools.

Private and nonpublic schools are also losing students. Between 1997-98 and 2005-06, these schools lost over 55,000 students, or more than 18% of their total enrollment.

The prevalence of homeschooling as an education alternative has fluctuated in recent years, with a net gain of about 13%, or 2,551 students, between 1997-98 and 2005-06. As additional support services become available to homeschooling families, even more parents and students will take advantage of this option.⁹

As Chart 5 illustrates, traditional public schools and private schools have experienced decreasing enrollment in recent years. The number of homeschooled students has fluctuated slightly but increased overall and the number of students attending charter schools has undergone a rapid increase since the schools were first instituted in Pennsylvania.



Source: Pennsylvania Department of Education

The growth of charter schools demonstrates a clear demand for parental choice in the education of their children, and, as this report shows, providing children with educational options actually saves taxpayers money. The Commonwealth of Pennsylvania can make selecting a school of choice attainable for more families and improve the quality of education for Pennsylvania's children while maximizing savings. This can be accomplished by expanding the Educational Improvement Tax Credit and enacting the Property Tax Relief Scholarship Act.

The Educational Improvement Tax Credit

While Pennsylvania has yet to implement full school choice, the Commonwealth crafted an innovative way to increase the educational options of low- and mid-income families. In 2001, Gov. Tom Ridge signed the Educational Improvement Tax Credit (EITC), establishing a relationship between businesses, families and schools of choice.

The EITC offers corporations a 75% tax credit for contributions made to approved scholarship and educational improvement organizations. If a company pledges to contribute for two consecutive years, it receives a 90% tax credit for contributions up to \$200,000 a year. Businesses can claim the credit against several taxes, including the Capital Stock and Franchise Tax and the Corporate Net Income Tax.¹⁰ These contributions are tax dollars that would otherwise be sent to state government in Harrisburg. And since the credit is not 100%, these contributions actually cost companies money in order to assist low and middle-income children.

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The EITC program has continued to expand since its enactment in 2001. The General Assembly established a \$75 million cap for the program for 2007-08, an increase of \$16 million over the previous year. Total contributions are capped at \$44.7 million for K-12 scholarships, \$22.3 million for Educational Improvement Organizations (EIOs), and \$8 million for Pre-K scholarships. The EITC provided approximately 33,000 students with scholarships during the 2006-07 academic year.

Through the EITC program, scholarship and educational improvement organizations receive contributions from businesses and grant scholarships to families meeting income requirements. Scholarship organizations can restrict the use of scholarships to particular schools but cannot limit the choice of parents to one school. Students receiving EITC-funded scholarships put them to use at private schools and public schools outside their district.

The EITC makes school choice possible for thousands of children assigned to failing or unsafe schools. The EITC is limited to households with an annual income under \$50,000 plus \$10,000 for each child. The program also assists those who remain in the public school system through Educational Improvement Organizations that operate within the Commonwealth's public schools.

While Scholarship Organizations (SOs) are required to devote 80% of contributions to scholarships, the amounts in which these scholarships are issued are left to the discretion of the individual organizations. Until 2005-06, SOs were not obligated to report the number and amount of their scholarships to the state. The REACH Foundation, however, has estimated the impact of EITC program.

Using surveys of scholarship organizations, REACH estimates that the average annual scholarship granted to students is \$1,000, with administrative costs of roughly 7%.¹¹ The Alliance for School Choice, furthermore, estimates that 146,849 students have benefited from EITC scholarships through the 2006-07 academic year, an average of 24,475 each year since the program's inception.¹² If those children had all attended public schools instead of schools of choice, they would have increased overall education costs by \$1.47 billion over six years, after deducting the cost of the tax credits. Table 3 shows the estimated savings that this program has created for the Commonwealth.

Table 3: Estimated Total Savings by Students Receiving EITC Scholarships, 2001-02 through 2006-07

	Number of Students	Savings
2001-02	18,600	\$155,626,218
2002-03	18,600	\$165,466,168
2003-04	24,700	\$237,885,402
2004-05	24,700	\$253,184,577
2005-06	27,249	\$297,639,411
2006-07	33,000	*\$360,034,000
TOTAL	146,849	\$1,469,835,776
* 06-07 savings based on 05-06 per pupil expenditures		

Sources: REACH Foundation and Alliance for School Choice

For each dollar in EITC tax credits, school districts saved at least \$1.89.

Even using a more conservative estimate—assuming only a fraction of those students would return to traditional public schools if they lost their scholarship—still yields substantial savings. A recent study of school choice programs across the United States, the Milton and Rose D. Friedman Foundation found that, assuming 30% of recipients would not have attended private schools in absence of a scholarship, Pennsylvania school districts saved \$305 million—in instructional costs alone—under the EITC since 2001.¹³ Thus, for each dollar in EITC tax credits, school districts saved at least \$1.89.

Thus far, the EITC program has remained relatively small, especially in comparison to the number of students taking advantage of alternative educational options. Were the program to grow large enough to satisfy demand, the state would save considerably more while extending school choice to many additional families. Future increases in the EITC program will provide choice to a greater number of families and increase savings for taxpayers.

The Property Tax Relief Scholarship Act

In April 2006, the Commonwealth Foundation proposed an initiative that would provide substantial property tax relief to homeowners without shifting or raising other taxes, while expanding school choice opportunities to low- and mid-income families.

Under the Property Tax Relief Scholarship Act (PTRSA), the General Assembly would create a “Property Tax Relief Scholarship Fund” using property tax relief revenues, from which \$3,000 scholarships would be made available to families with an income of less than \$50,000 plus \$10,000 for each dependant child. Families could use the scholarships to send their children to alternative schools of choice, which in turn saves taxpayer dollars, as per-pupil expenditures in Pennsylvania’s public schools well exceed the \$3,000 allotment. School districts would be required to return some or all of the per-pupil spending that was originally allocated for children who leave the resident district school.

If the PTRSA was in effect during the 2005-06 school year, every child who transferred from a public school would have saved the taxpayers between \$8,384 and \$11,485. Even if no families took advantage of these scholarships, homeowners would still be guaranteed the level of tax relief afforded under the Act 1 of 2006, but the migration of a single student would provide property tax relief to homeowners. Using an average per-pupil cost model, the average homeowner would receive \$425 a year in property tax relief if only 5% of public school students utilize scholarships to transfer to schools of choice. The amount of relief climbs to \$1,204 per year if 20% of public school students transfer.¹⁴ The property tax savings under the PTRSA are double to triple the amount of property tax relief promised under Act 1—and the relief is provided without shifting or raising taxes.

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These transfer estimates are reasonable considering the success of similar programs in other states. The Cleveland Scholarship & Tutoring Program grants scholarships up to \$2,700; about 9% of the city’s public school students now utilize the scholarships (which is limited by total funding). In Wisconsin, the Milwaukee Parental Choice Program offers scholarships up to \$6,500. Through the 2005-06 school year, participation was capped at 15%, but due to high demand, the cap for the 2006-07 school year was increased to about 22.5% of Milwaukee Public Schools students.

While these estimates are from other states, there is clearly demand for school choice in Pennsylvania. According to the Pennsylvania Coalition of Charter Schools, approximately 26,000 students are currently on charter school waiting lists in the Commonwealth. The increased demand for charter schools has resulted in a shortage because there are presently not enough charter schools throughout the state to absorb all the students who wish to attend. There are also waiting lists for EITC scholarships.

The Commonwealth should respond to this strong demand by approving more charter applications and expanding the EITC, but should not stop there. A program like the PTRSA would give parents the financial ability to send their children to private schools, bypassing waiting lists and selecting from among a greater range of educational options, all while saving billions in property taxes.

More than Cost Savings: Educational Benefits of School Choice

School choice does more than help to alleviate the increasing burden of education spending on the state budget. Many argue that it is impossible to put a price

tag on a good education; the truth, however, is that more affordable alternatives to a traditional public education frequently offer a higher quality education. Educational choice gives parents the ability to choose the school that best meets their child's needs, whether their goal is to remove their child from a failing or unsafe school or simply select an institution that better caters to their child's specific educational needs.

In 1994, the U.S. Department of Education issued a comprehensive report assessing progress in childhood literacy. Among the report's more notable findings was the strong correlation between nonpublic education and students reading at or above grade level. In 1994, 77% of privately-educated fourth graders demonstrated at least basic reading skills, compared to 59% of their public school counterparts. The gap only widens at higher levels of proficiency, with fourth graders in nonpublic schools nearly twice as likely to perform in the advanced category.¹⁵

Among high school seniors, some narrowing of the public/private divide occurs, but private educational institutions have a 17 percentile advantage in the number of students characterized as proficient or better. Similarly, on a scale of 0-500, the average fourth grader in a public school scores 212, compared to a 231 point average in nonpublic schools. In twelfth grade, the traditional public school average is 286 points, whereas privately educated students average 301 points.¹⁶ Even when the results are adjusted for socioeconomic factors, students who receive a private education obtain a better quality education than most public schools provide.

The same holds true for public charter schools. On average, students in a public charter school are 5.2% more likely to demonstrate reading proficiency than their traditional public school peers, and if the charter school has existed for at least nine years, the differential jumps to 10.1%. Across the board, charter school students are also 3.2% more likely to be proficient at math.¹⁷

Evaluations of school choice programs yield similar findings. In their studies of school choice programs (both publicly and privately financed), William Howell and Paul Peterson find several academic and social benefits, including prominent test score gains among African-Americans.¹⁸ In addition to academic benefits, school choice programs result in higher parental satisfaction among beneficiaries, and result in less segregation in schools.¹⁹

The benefits of school choice, moreover, have a spillover effect for those who remain in public schools. When parents have options, traditional public schools must compete with public charter schools, private schools and other educational alternatives. Numerous studies have found a link between educational options and public school performance.

A 2003 study of Florida's A+ Opportunity Scholarship Program, a school choice program which provides vouchers to students in failing public schools, found that school districts facing the steepest competition from families with vouchers demonstrated the most dramatic improvement in the state. Another study found similar results, concluding that "failing [public] schools that face the prospect of vouchers made improvements that were nearly twice as large as gains displayed by other

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schools in the state.”²⁰ Moreover, Harvard economist Caroline Hoxby found that in areas where public and private schools compete, those who remain in public schools see significant improvements. She found a 12% increase in future wage gains, an 8 percentile point improvement in test scores and a 12% increase in the probability of college graduation among those who remained in the public school system.

Charter schools also allow parents to “vote with their feet.” In North Carolina, public school districts that faced local public charter school competition improved in educational quality much more rapidly than did their counterparts without competition, with well over half of student gains on standardized tests and grade-level indicators attributable to charter-induced competition.²¹ The benefits of school choice extend even to those whose choice is to remain in the traditional public school system.

Conclusion

While property taxes continue to skyrocket, state lawmakers and school boards must look for a solutions other than just new or different revenue. They must curtail their spending. The best way to provide relief to taxpayers is through greater school choice and competition. The facts that Harrisburg must consider include:

- Per-pupil expenditures are substantially higher, and continue to rise more rapidly in traditional public schools than in alternative schools, such as public charter, private, and home schools.
- Alternative schools help relieve the strain on both state and local public education budgets and taxpayers.
- The Educational Improvement Tax Credit (EITC) empowers parents to send their children to a school of choice, and does so while saving taxpayer money and leaving public schools better funded.
- School choice proposals such as the Property Tax Relief Scholarship Act would provide greater choices to parents, while providing property tax relief to homeowners for each student who migrates from a district school to a school of choice.

In addition to positive academic benefits of school choice, and the obvious benefit of giving parents greater control of their children’s schooling, school choice saves dollars and makes educational sense. Charter schools, private schools, and homeschooling are low cost alternatives to traditional public schools, and Pennsylvania policymakers should expand these options for the benefit of both children and taxpayers.

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Endnotes

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