what children can learn in a systematic way at age 4. I would rather

have it starting with 4.

Since kindergarten is 5, start at 4 and see what you have rather than going down any further. That is the personal opinion I have about extending it downward, but I think it is part of the educational

lag we have had in this country.

Mrs. Green. It might flatter my ego if we, here in Congress, could think we discovered Headstart and kindergarten and nobody in education thought this was good for all children before I have to admit in all honesty when I was teaching school more years ago than I care to remember, everybody agreed kindergartens were good for youngsters and if there were funds they would put them in every school, but there was debate as to when you could put some children in the school environment.

Many States and local school districts could do a lot of good for

education and kids if they had the money.

Let me turn to one other point that was mentioned by one of you, that is educational evpenses and the deductions for teachers, which I strongly favor.

It seems to me we have had such a shortage of teachers, it is tragic indeed, and most unwise for the Congress and the IRS to allow businessmen to deduct every expense under the sun and not to allow teachers to deduct expenses for advanced training.

In line with this, I know Representative Patsy Mink introduced an amendment for sabbatical leave. I would like to see a sabbatical for

teachers. I think it would raise the quality of education.

The question I direct to you now: With the shortage of teachers, is this year we should look to Federal funds to help plan sabbaticals for teachers, or do we have to wait perhaps until the Vietnam situation is over?

Mr. Spears. I personally feel that more local school systems could give sabbaticals to teachers provided they would only do it. They are short on what they have done. You asked a direct question and

I will give you a direct answer.

I would think that you could work in other fields better right now than to go and do that job that more of them ought to be doing through State and local funds. It is an important thing but I just

think they are behind, many of them.

Mrs. Green. If I understand, you are saying as far as the shortage of teachers is concerned, this should not prevent plans for more sabbatical leaves for teachers but in terms of funds this should be a State and local and not a Federal concern; is that right?

Mr. Spears. When there are so many things to be done at the Federal level, I would just put that farther down the line than some other

Mrs. Green. Is there agreement on that?

Mr. PHILLIPS. I was going to the second part of your comments

relative to expenditures for improvement.

The obsolescence of the professional training is as real as that of equipment in many schools, and my own school requires periodic additional training. A simple device would be to give tax credit on this and it would be of significant help.