



TAX LAW

'A deduction is not allowable under the Income Tax Assessment Act 1997 for the cost of newspapers and magazines, as it is a private expense,' but 'if the main reason for the purchase...is for their use in the course of teaching and that use can be clearly demonstrated, then the work-related portion of the cost is allowable,' while 'a deduction is allowable under section 54 of the Act for depreciation of a professional library.' If you think tax law really is tricky, think again. It's actually very tricky. In his ruling in *Lenten v Federal Commissioner of Taxation (2008)* involving a teacher from Woodleigh School, Melbourne, in the Victorian Administrative Appeals Tribunal, Melbourne, Judge Gordon Hughes found that 15 per cent of the amount claimed for the purchase of magazines and newspapers is deductible under subsection 8-1(1)(a) of the Act.

DANGEROUSLY, STUPENDOUSLY IGNORANT

'Australia's Deputy Prime Minister Julia Gillard is youthful, articulate, capable and dangerously, stupendously ignorant on education matters.... Although she has proposed more than a billion dollars in what could lead to a laptop for every Australian student, the plan is so ill-advised and ham-fisted that not even the Aussie edtech community trusts it. Since Australia invented 1:1 computing in schools, it would be nice if Deputy Prime Minister Gillard took some time to be advised by my colleagues with 20 years of classroom-based 1:1 expertise.' So wrote Gary Stager, an educational consultant, journalist, blogger, Visiting Professor of Education at Pepperdine University in the United States and PhD graduate from the University of Melbourne, in his blog, Stager-to-Go. Will Stager be the next American educator, after New York City Schools Chancellor Joel Klein, invited to tour Australia as a guest of the Commonwealth government? Maybe not. He also described Prime Minister Kevin Rudd's education policies as being 'as profoundly

stupid as those of many rank-and-file conservatives.'

'DRUNKEN PIRATE' ONLINE WARNING

Stacy Snyder, aka the MySpace 'Drunken Pirate,' lost her battle for injunctive relief in the United States District Court for the Eastern District of Pennsylvania. Snyder had sought, in effect, the reinstatement of her capacity to be certified as a teacher. It's a case worth keeping in mind if you're a teacher and you post personal information about yourself online using social networking sites. Snyder, a student from Millersville University in Pennsylvania on practicum at Conestoga Valley High School, was deemed not to have successfully met the prerequisites for obtaining her degree just days before graduation in May 2006. While she received an unsatisfactory practicum evaluation, a contributing factor was a photo Snyder posted on MySpace.com According to Millersville University, the photo, called 'Drunken Pirate,' which shows Snyder wearing a pirate hat and drinking from a plastic cup, promoted underage drinking. Snyder had specifically been cautioned by Millersville University staff that it was not proper to discuss her MySpace account with students, and had been urged not to allow students to become involved in her personal life. Judge Paul Diamond found that, 'Contrary to the advice and directives she received, (Snyder) sought to communicate about personal matters with her (Conestoga Valley) students through the MySpace webpage that she maintained throughout her... placement.'

TEACHER QUALITY ON THE AGENDA

'In teaching..., we shouldn't be raising standards. We should be lowering them, because there is no point in raising standards if standards don't track with what we care about. Teaching should be open to anyone with a pulse and a college degree – and teachers should be judged after they have started their jobs, not before. That means

that the profession needs...an apprenticeship system that allows candidates to be rigorously evaluated...(and) you'd probably have to try out four candidates to find one good teacher.... Currently, the salary structure of the teaching profession is highly rigid, and that would...have to change in a world where we want to rate teachers on their actual performance. An apprentice should get apprentice wages. But if we find 85th percentile teachers who can teach a year and a half's material in one year, we're going to have to pay them a lot – both because we want them to stay and because the only way to get people to try out for what will suddenly be a high-risk profession is to offer those who survive the winnowing a healthy reward.' So wrote Malcolm Gladwell in 'Most likely to succeed: How do we hire when we can't tell who's right for the job?' in the liberal-leaning *New Yorker* late last year. Could teacher quality and performance-based pay now be mainstream issues in the United States?

GOING, GOING...

According to the *Courier Mail*, Dr Le Neve Groves is suing her estranged husband, Eddie Groves, Citigroup and BT Securities for \$64.2 million, following the sale of her shares in ABC Learning in February last year after Citigroup took legal action in the Supreme Court of Queensland for amounts owed on two margin loan agreements. Dr Groves alleged that her husband sold her shares without paying her due dividends. Meanwhile, CFK Childcare Centres, which operates 43 childcare centres in New South Wales, went into voluntary administration in November last year after ABC Learning was unable to complete its acquisition of the business. Receivers from Ferrier Hodgson assured parents and employees that CFK childcare centres were continuing to trade as normal in the hope of seeing the business through to this year – and the possible sale of individual centres as going concerns.

This month's Grapevine is by Steve Holden, Editor of Teacher.