

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Fiscal Policy

BILL: CS/SB 754

INTRODUCER: Education Pre-K - 12 Committee and Senator Burton

SUBJECT: International Baccalaureate Bonus Funding

DATE: April 21, 2025

REVISED: \_\_\_\_\_

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Sabitsch	Bouck	ED	<b>Fav/CS</b>
2. Gray	Elwell	AED	<b>Favorable</b>
3. Sabitsch	Siples	FP	<b>Pre-meeting</b>

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

## I. Summary:

CS/SB 754 sets a grade of “C” or higher in Theory of Knowledge to be used in addition to International Baccalaureate (IB) examinations to calculate additional full-time equivalent membership funds for school districts and to generate bonuses for IB teachers.

This bill does not have a fiscal impact on state revenues and expenditures. **See Section V. Fiscal Impact Statement.**

The bill is effective July 1, 2025.

## II. Present Situation:

Established in 1968 in Geneva, Switzerland, the International Baccalaureate (IB) programme is designed to develop well-rounded individuals who can respond to today’s challenges.<sup>1</sup> As of October 2024, IB programmes were being offered at over 5,900 schools in over 160 countries to more than 1.95 million students throughout all regions of the world.<sup>2</sup> The IB programme offers four different programmes to students aged three to 19:

- Primary Years Programme;
- Middle Years Programme;

<sup>1</sup> International Baccalaureate, *About the IB*, <https://www.ibo.org/about-the-ib/>, (last visited Mar. 22, 2025).

<sup>2</sup> International Baccalaureate, *Facts and Figures*, <https://www.ibo.org/about-the-ib/facts-and-figures/>, (last visited Mar. 22, 2025).

- Career-related Programme; and
- Diploma Programme.<sup>3</sup>

The IB Diploma was established in 1968 as the first IB programmes offered for students aged 16 to 19, consisting of six subject area groups and three core courses.<sup>4</sup> The IB Diploma curriculum offers courses that students can select from in the following six subject groups:

- Studies in language and literature;
- Language acquisition;
- Individuals and societies;
- Sciences;
- Mathematics; and
- Arts.

Students take a minimum of three or a maximum of four Higher Level (HL) courses and the remaining courses at Standard Level (SL). Additionally, all students enrolled in the IB Diploma Programme must successfully complete the diploma core components which include:

- Theory of Knowledge;
- The Extended Essay; and
- Creativity, activity, service.

The IB examination scores range from one to seven (scores from four to seven are typically considered passing) for each of the six subject groups. The Theory of Knowledge and Extended Essay diploma core components are awarded individual grades from A (excellent) to E (fail) and collectively can contribute up to three bonus points towards earning the IB diploma.<sup>5</sup> IB diplomas are awarded to students who earn at least 24 points from the course's corresponding examinations and the available bonus points from the core components. However, students cannot fail either the Theory of Knowledge and Extended Essay diploma core components and must complete the creativity, activity and service (not scored) component to be awarded the IB diploma.<sup>6</sup>

According to the Department of Education (DOE), there were 17,262 students enrolled in IB programs in 2024-2025 in grades nine through 12.<sup>7</sup>

The Florida Education Finance Program (FEFP) provides a funding incentive for school districts with students in IB courses who successfully complete IB examinations or earn an IB diploma. School districts and schools can earn a value of 0.16 full-time equivalent student membership within the FEFP for each student enrolled in an IB course who receives a score of four or higher on a subject examination. An additional value of 0.3 full-time equivalent student membership is added for each student who receives an IB diploma.

---

<sup>3</sup> International Baccalaureate, *Programme*, <https://www.ibo.org/programmes/>, (last visited Mar. 22, 2025).

<sup>4</sup> International Baccalaureate, *Diploma Programme*, <https://www.ibo.org/programmes/diploma-programme/>, (last visited March 22, 2025).

<sup>5</sup> International Baccalaureate, *DP curriculum*, <https://www.ibo.org/programmes/diploma-programme/curriculum/>, (last visited March 22, 2025).

<sup>6</sup> Email, Florida League of IB Schools (Mar. 6, 2025).

<sup>7</sup> Florida Department of Education, *Report Cards – Accelerated Course Enrollment* (2024-2025), <https://edudata.fldoe.org/ReportCards/Schools.html?school=0000&district=00> (last visited Mar. 22, 2025).

Additionally, school districts are required to distribute bonuses to IB teachers as follows:

- \$50 for each student taught in an IB course who earns a score of four higher on the IB examination.
- Additional bonuses of \$500 to each IB teacher who teaches in a “D” or “F” rated school and who has at least one student scoring four or higher on the IB examination.<sup>8</sup>

In the most recent FEFP calculation, 3,660.48 weighted FTE were counted for the IB exam as add on FTE.<sup>9</sup>

### **III. Effect of Proposed Changes:**

This bill modifies s. 1011.62, F.S., to include a grade of “C” or higher in Theory of Knowledge in the calculation of additional full-time equivalent membership based on International Baccalaureate (IB) examination scores of students.

The bill also includes a grade of “C” or higher in Theory of Knowledge to be used to provide IB teacher bonuses for students taught and additional bonuses for IB teachers in “D” or “F” rated schools based on student performance.

The bill is likely to increase the funding to school districts that have an IB program based on the additional IB core component (Theory of Knowledge) that is currently not included in funding calculations or for the award of bonuses to IB teachers.

### **IV. Constitutional Issues:**

#### **A. Municipality/County Mandates Restrictions:**

None.

#### **B. Public Records/Open Meetings Issues:**

None.

#### **C. Trust Funds Restrictions:**

None.

#### **D. State Tax or Fee Increases:**

None.

#### **E. Other Constitutional Issues:**

None.

---

<sup>8</sup> Section 1012.62(1), F.S.

<sup>9</sup> Florida Department of Education, *Florida Education Finance Program* (2024-2025), available at <https://www.fldoe.org/core/fileparse.php/7507/urlt/24-25FEFP2ndCalc.pdf>.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

The bill does not have an impact on state expenditures but may impact the funds received by school districts under the Florida Educational Finance Program (FEFP). The bill expands the core components that qualify for receipt of additional funding for IB programs. This may increase the number of full-time equivalent (FTE) student membership calculated for students successfully completing the Theory of Knowledge, which could shift funds within the FEFP toward school districts with IB programs.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 1011.62 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Education Pre-K - 12 on March 11, 2025:**

The committee substitute provides clarifying language specifying that grades of “C” or higher in Theory of Knowledge from the International Baccalaureate (IB) core components are required to be used for additional FTE membership calculation for students enrolled in Florida school districts and for awarding IB teacher bonuses.

**B. Amendments:**

None.