



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

December 8, 2025

Dear County and District Superintendents, County and District Chief Business Officials,
and Charter School Administrators:

**Annual Adjustment to Liability Limit of Parent or Guardian
for Willful Pupil Misconduct**

California *Education Code (EC)* Section 48904(a)(1) provides that the parent or guardian of a minor is liable for all damages caused by the willful misconduct of the minor that results in the injury or death of any pupil, school district or private school employee, or school volunteer. The parent or guardian is also liable for damages to real or personal property belonging to the school district or private school, or personal property belonging to a school employee, resulting from the willful misconduct of the minor. The liability of the parent or guardian shall not exceed \$10,000, adjusted for inflation per *EC* Section 48904(a)(1).

EC Section 48904(a)(1) also specifies that the parent or guardian of a minor is liable for any reward offered by a local agency pursuant to *Government Code* Section 53069.5 for information leading to the identification and apprehension of the minor who willfully damages or destroys property, or whose willful misconduct results in injury or death to any person. This liability also shall not exceed \$10,000, adjusted for inflation per *EC* Section 48904(a)(1).

The State Superintendent of Public Instruction (State Superintendent) is required to annually adjust both of the above \$10,000 liability limits specified in *EC* Section 48904(a)(1) to reflect the percentage change in the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, Bureau of Economic Analyst (BEA) for the 12-month period ending in the prior fiscal year. The inflation adjustment is rounded to the nearest one hundred dollars (\$100), per *EC* Section 48904(a)(1).

Pursuant to the above calculation, and effective January 1, 2026, the State Superintendent has determined that the inflation adjusted liability limit will increase from \$25,100 to \$26,000. Shown below are the inflation adjusted liability limits for the current and two prior years.

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Calendar Year	Liability Limit	Percentage Change in Implicit Price Deflator
2024	\$25,000	4.79%
2025	\$25,100	0.259%
2026	\$26,000	3.772%

This letter is posted on the Office of Financial Accountability and Information Services Correspondence web page at <https://www.cde.ca.gov/fq/ac/co/>.

If you have questions regarding this matter, please contact the Office of Financial Accountability and Information Services by email at sacsinfo@cde.ca.gov.

Sincerely,

Masha Lutsuk, Administrator
Financial Accountability and Information Services
School Fiscal Services Division
ML:hvt