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COMPREHENSIVE PRIVATE SCHOOL CHOICE PROGRAM RANKINGS
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The American Federation for Children (AFC) and AFC Growth Fund are the nation’s
voice for educational choice. We are solely dedicated to advancing educational freedom.
AFC advocates for strong programs, AFC Growth Fund ensures parents receive adequate
information on the programs in their state, and AFC’s affiliate, AFC Action Fund helps to
elect pro-school choice candidates.

We believe our country should have the best educated children in the world, but our
education system is broken and is failing our children. AFC and AFC Growth Fund are
confronting this education crisis by fighting for public policy that brings innovative and
high-quality educational options to all children.

We envision an educational system where parents are empowered to choose the best
educational environment for their child, ensuring all children, especially low-income
children, are provided with the opportunity to receive the finest education possible, whether
it be in a traditional public school, public charter school, virtual learning, private school,
homeshool, blended learning or methods not yet imagined.

The past decade has been an unprecedented period of growth and progress for the private
school choice movement. In the past six years (2010–16) alone, the movement has doubled
the number of private school choice programs, students enrolled and public investment in
participating children. It is worth pausing and examining how this growth measures up.

As of July 2016, there are nearly 400,000 students enrolled in 50 different private school
choice programs located in 25 states plus Washington, D.C. What constitutes a program? At
AFC and AFC Growth Fund we only count programs that 1) give parents enough assistance
to actually make a different educational choice; and 2) provide parents with a variety of
private school options, including religious schools.

Out of the 50 programs: 23 are vouchers, 20 are scholarship tax credits, five are education
savings accounts (ESAs), and the remaining two are refundable individual tuition tax credits
of significant size. Nineteen of the existing 50 programs focus primarily on serving students
with special needs.

The following ranking tool attempts to analyze and score active (programs with students
enrolled) non-special needs voucher, scholarship tax credit and education savings accounts
programs against AFC Growth Fund’s ideal standards for quality private school choice
programs. Most importantly, we hope this tool can serve as a guide for how to improve
existing programs and maximize student participation.
Methodology

All programs are rated against criteria from within three broad categories: student eligibility, scholarship and program size, and accountability. A fourth category with criteria specific to scholarship tax credit programs and a fifth category specific to ESAs are applied to these programs respectively, in addition to the three previously listed categories.

As applied by this ranking tool, AFC Growth Fund prioritizes policies in the following way:

- Broad eligibility for participation
- High scholarship amounts and enrollment growth
- Transparency and accountability

We believe all of these elements are necessary to achieve scale, a healthy supply of quality schools and sustainability.

Each of the broad categories has a number of subcategories that include criteria that are scored, or rated, on a scale of 0 to 4 points. Some subcategories are worth more than others and are weighted more heavily accordingly. The rating of each subcategory criteria is multiplied by a factor of 1, 2 or 3 (and 4 in a single instance). The more closely aligned a program is with AFC Growth Fund’s model standards the higher the number of points that program is awarded.

For voucher programs there are a total of 15 subcategories for a total of 100 possible points. Alternatively, scholarship tax credit programs are rated by an additional tax credit features category and are therefore rated against 22 subcategories for a total of 142 possible points. ESAs also have an ESA-specific features category and have 18 subcategories in total and 112 possible points.

Comparisons of individual program ratings within and across program type (voucher vs. scholarship tax credit vs. ESAs) are made by calculating a percentage of points awarded out of the total points available.

Data for this ranking tool predominately comes from the American Federation for Children Growth Fund’s 2015–16 School Choice Yearbook. The “percentage of students eligible statewide” figures are from the Friedman Foundation for Educational Choice’s website as well as U.S. Census data. Finally, the source for the “scholarship amount as a percentage of state and local per pupil funding” data is via the U.S. Department of Education’s National Center for Education Statistics’ “Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2012–13 (Fiscal Year 2013),” the most recent year of data available.
Methodology

Student Eligibility

Student eligibility is a major component of a private school choice program. This category includes five subcategories that relate to the limitations placed on the students who are allowed to participate in a given program. The subcategories of limitations include: family income, public school or district academic performance, geographical area, prior public school attendance and changes in family income.

A program with a high family income and fewer limitations from the rest of the list above will score the highest within this category. AFC Growth Fund believes that all children should be in the learning environment that best suits their needs, especially low-income students who usually have the fewest choices and options. Programs should serve as broad an economic spectrum as possible. However, if a program caps the number of students who can participate or the amount of funding available, we believe students from low-income and working-class families should be prioritized.

Program and Scholarship Size

This category encompasses five subcategories: average scholarship amount as a percentage of state and local per pupil funding, percentage of students eligible statewide, cap on total program enrollment or program funding, barriers to new schools participating in the program, and growth in enrollment over time.

We emphasize broad eligibility, yet believe low-income students should be served first if there are limitations placed on a program via funding or enrollment caps. Under this Report Card, if a program includes caps on either funding or enrollment they lose points. However, they lose fewer points if they prioritize low-income students or if the program is targeted to low-income students generally.

AFC Growth Fund believes strongly that high scholarship amounts are imperative to achieving equity with public school funding, giving families real and quality choices in where to take their scholarships, and ensuring private schools can cover the costs of educating scholarship students. Therefore, we made sure the “average scholarship amount” subcategory made up similar percentages of the voucher and scholarship tax credit points totals.

Accountability (school)

AFC Growth Fund believes in commonsense accountability. Private school choice programs should be high quality, transparent, and accountable to both parents and taxpayers. To achieve this goal, programs should contain commonsense academic, administrative and financial accountability provisions. Academic data is an important component in the range of information parents need to choose high-quality schools that best meet the needs of their children. Similarly, policymakers and taxpayers must be able to measure the impact of private school choice programs on academic achievement and attainment.

The accountability category is aimed more at participating schools and applies to voucher, scholarship tax credit and ESA programs alike. Additional accountability measures related to Scholarship Organizations (SO) in scholarship tax credit programs are captured by the Scholarship Tax Credit category below.

Scholarship Tax Credit Features

The main difference between vouchers and scholarship tax credit programs is that scholarship funds are awarded to families via a state agency in a voucher program. However, under scholarship tax credit programs, individuals and/or businesses donate to nonprofit Scholarship Organizations (SOS) (also known as Scholarship Granting Organizations (SGOs) or School Tuition Organizations (STOs)), and receive a tax credit for doing so. In turn, the SO awards scholarship funding to eligible students. This category contains seven subcategories specific to scholarship tax credit programs: tax credit value (to donor), donor tax credit cap, administrative cap on SOs, scholarship school exclusivity, SO financial reporting and SO staff background checks.
For this first edition of the Report Card, we have included only one of the five currently existing Education Savings Accounts (ESAs) programs. ESAs are the newest form of educational choice. Currently, three of the five existing ESA programs are exclusively for students with special needs and are therefore not included in this tool. Additionally, Nevada’s groundbreaking, nearly universal ESA cannot move forward with enrollment and implementation until an injunction against it is lifted. Choice opponents filed a lawsuit against the program in 2015, and due to the current injunction, it is not included.

ESAs give parents the power to use their children’s state education dollars on a variety of educational options, including tuition and fees, textbooks, tutoring and more. In these programs families receive funds in an account available for approved education expenses and are able to choose the best education for their children from multiple providers. This category contains three subcategories specific to ESA programs: account financial accountability, practitioner certification and the rollover of account funds for post-secondary education purposes.
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# Education Savings Account Rankings

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# Scholarship Tax Credit Rankings

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### How to Improve

- **Increasing the income limit required for student eligibility** would garner this program more points under the student eligibility category. However, as the program is capped at $30 million in available tax credits, low-income families should be prioritized if the income level is raised. Additionally, eligibility should be based solely on income; the initial failing schools qualification should be removed.

- **Although the average scholarship amount ($3,550) is relatively high for a scholarship tax credit program,** it is approximately 40 percent of the state and local per pupil average for public school students. Scholarship amounts should increase, particularly as more scholarship students enter middle and high school as the program matures.

- **The statewide cap on tax credits is $30 million and this program does not include an automatic escalator,** whereby the cap would automatically increase by a certain percentage if the available tax credit cap is reached the previous year. The statewide cap should be raised and an automatic escalator should be added to the program.

- **The donor tax credit cap is 50 percent of an individual/couple’s and corporate tax payer’s state tax liability.** The donor tax credit cap should be 100 percent of their tax liability.
Arizona

OVERALL RANKING: #10

INDIVIDUAL SCHOOL TUITION ORGANIZATION TAX CREDIT

YEAR ENACTED: 1997 | SCHOLARSHIPS AWARDED IN 2015–16: 46,536

#6 out of 16 Scholarship Tax Credit Programs

HOW TO IMPROVE

· This program received the maximum points possible for student eligibility but it received a low score for its average scholarship amount: $1,789 or approximately 28 percent of the state and local share of the state’s public school per pupil average. Increasing the size of scholarships awarded by Scholarship Granting Organizations (SGOs) is vital for improvement.

· This program contains no academic accountability. Requiring scholarship students to take national norm-referenced tests and making publicly available the aggregate results is an important step for increased transparency.

· The donor tax credit cap should be raised to 100 percent of the taxpayer’s state tax liability.

· This program is the only scholarship tax credit program currently in existence that allows donors to recommend specific student beneficiaries for their donation. Even though SGOs may not award, designate or reserve scholarships solely on the basis of donor recommendations under the law, this practice allows for more than a whiff of impropriety and should be abolished.

· This program should require that SGO staff undergo background checks.

TOTAL

MAX 142

87

#7 out of 16 Scholarship Tax Credit Programs

HOW TO IMPROVE

· Although student eligibility is fairly broad, increasing the income limit required for student eligibility would garner this program more points under the student eligibility category. This program contains a statewide cap on credits, but it also has a 20 percent automatic escalator. However, low-income families should be prioritized if the income level is raised.

· This program also received a low score for its average scholarship amount: $2,334 or approximately 36 percent of the state and local share of the state’s public school per pupil average. Increasing the size of scholarships awarded by SGOs is important for improvement.

· Enrollment growth for this program is below the average for scholarship tax credit programs, costing it points.

· This program would also benefit from requiring academic accountability (testing and reporting) as well as background checks for SGO staff.

TOTAL

MAX 142

82
HOW TO IMPROVE

· This program has a patchwork of several different eligibility requirements, some of them quite narrow, difficult to communicate to parents or hard to implement. These narrow eligibility categories, especially the failing schools’ requirement, should be replaced with much broader categories that are easier to implement.

· This program also lost points under the average scholarship amount subcategory. The average (non-special needs) scholarship amount, $5,200, is higher than any of the state’s tax credit programs and is 81 percent of the state and local share of the state’s public school per pupil spending average. However, the state’s per pupil spending average is one of the lowest in the country.

· Currently there is an enrollment cap of 0.5 percent of the previous school year’s total traditional public and charter school student enrollment which cost this program points. However, the cap will be lifted after 2019.

· While this program does contain robust account financial accountability, there is little accountability in the way of requiring participating schools (if account funds are used on school tuition, which a large percentage are) to meet health and safety codes, perform background checks on school personnel or provide proof of financial viability. Additionally, this program lost points because it contains no academic transparency or accountability.
**Georgia**

**Georgia Scholarship Tax Credit Program**

**Overall Ranking: #18**

- **Year Enacted:** 2008  |  **Scholarships Awarded in 2014–15:** 13,428

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- **#8 out of 16 Scholarship Tax Credit Programs**

**How to Improve**

- This program received close to the maximum points possible for student eligibility but it received a low score for its average scholarship amount: $3,599 or approximately 44 percent of the state and local share of the state’s public school per pupil average. Although that amount is fairly high for a scholarship tax credit program, increasing the size of scholarships awarded by SGOs is vital for improvement.

- For a number of years, demand has far outpaced the credits available. This program would improve with the introduction of an automatic escalator for the amount of credits available each year. This program lost a significant number of points for enrollment growth, mostly attributable to the statewide cap with no escalator. Currently there is no room for growth within the program.

- This program scored poorly under the accountability category. Improvements should include academic accountability (testing and reporting) as well as background checks for SGO and school staff.

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**Indiana**

**Corporate and Individual Scholarship Tax Credit Program**

**Overall Ranking:** #8

- **Year Enacted:** 2009  |  **Scholarships Awarded in 2014–15:** 9,127

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<td><strong>Total</strong></td>
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- **#5 out of 16 Scholarship Tax Credit Programs**

**How to Improve**

- This program lost a significant number of points under the average scholarship amount subcategory. The average scholarship amount, $1,597, is very low and represents only 19 percent of the state and local share of the state’s public school per pupil spending average. Though many of the program’s scholarship students migrate to the state’s voucher program for first or second grade, the average scholarship amount needs to increase regardless.

- This program is capped at a very low amount ($7.5 million) and does not include an automatic escalator; currently there is no room for growth. The statewide cap on available tax credits needs to increase and an automatic escalator should be added.

- With a 50 percent tax credit value, the lowest nationwide, this program lost a significant number of points under this subcategory. The tax credit value should be raised to 100 or 90 percent to be a good value to donors and drive demand for credits.
### Indiana

**Choice Scholarship Program**

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<td><strong>Total</strong></td>
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**Overall Ranking:** #3

**Year Enacted:** 2011  |  **Scholarships Awarded in 2014-15:** 32,686

**HOW TO IMPROVE**

- Increasing the income limit required for student eligibility would garner the program more points under the student eligibility category. While students from a household with an income of 150 percent of free or reduced-price lunch ($67,433 for a family of four in 2016–17) are eligible for a partial scholarship, the income limit for a full scholarship is 100 percent of free and reduced-price lunch ($44,955). The income requirement for a full scholarship should be raised and the partial scholarship component should be phased out and students should be allowed to remain in the program after their first year of eligibility, regardless of increases in family income. Additionally, students entering Kindergarten should be made eligible to participate if they meet the income requirement.

- This program also lost points under the average scholarship amount subcategory. The average scholarship amount, $4,166, is 49 percent of the state and local share of the state’s public school per pupil spending average. Current law only allows for 90 percent of the state tuition support amount and this should be changed to include the local share of per pupil education funding.

- The state of Indiana’s regulation of private schools, regardless of whether they participate in the Choice Scholarship Program or not, is fairly extensive. However, the bill that enacted the program included requirements that participating schools provide civic and character education and display related historical documents. These requirements are unnecessary and should be eliminated. Additionally, schools should be allowed to participate when they are in the process of attaining accreditation rather than once they have received accreditation.

- This program does well under the accountability category but would earn more points if prospective participating schools were required to show proof of financial viability.

### Iowa

**Individual and Corporate School Tuition Organization Tax Credit**

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<td><strong>Total</strong></td>
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</tr>
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</table>

**Overall Ranking:** #22

**Year Enacted:** 2006  |  **Scholarships Awarded in 2015-16:** 10,848

**HOW TO IMPROVE**

- Increasing the income limit required for student eligibility would garner the program more points under the student eligibility subcategory. However, as the program is capped at $12 million in available tax credits, low-income families should be prioritized if the income level is raised.

- This program lost a significant number of points under the average scholarship amount subcategory. The average scholarship amount, $1,344, is one of the lowest averages in the country and represents only 14 percent of the state and local share of the state’s public school per pupil spending average. Increasing the size of scholarships awarded by SGOs is vital for improvement.

- This program is capped at a low amount of credits available statewide ($12 million) and does not include an automatic escalator; currently there is zero room for growth. The statewide cap on available tax credits needs to increase and an automatic escalator should be included as well.

- Due to the above cap, enrollment growth has stagnated and has been roughly the same for the past six years; this program received zero points under this subcategory.

- This program would also improve by requiring that SGO staff and school personnel undergo background checks.

- Additionally, at 65 percent the program’s tax credit value is far below ideal (90 to 100 percent) and should be raised.
HOW TO IMPROVE

· This program has many opportunities for improvement. To begin with, the student eligibility is very limited. The income limit is the lowest in the country at 100 percent of the federal poverty level ($24,300 for a family of four in 2016–17) and eligible students must attend a low-performing school (or be less than six years old when first applying for a scholarship). Increasing the income limit would improve the program and its score. However, as the program is capped at $10 million in available tax credits, low-income families should be prioritized if the income level is raised. The failing school requirement should be dropped or phased out.

· At $1,344 for the average scholarship amount, this program lost a significant number of points under this subcategory. It is one of the lowest averages in the country and represents only 15 percent of the state and local share of the state’s public school per pupil spending average. Increasing the size of scholarships awarded by SGOs is vital for improvement.

· Because the 2015–16 school year is the first year of this program’s implementation, there is not yet enough data to give it a Growth in Enrollment Over Time score yet. Those eight points have been subtracted from this program’s possible point total for this first year only.

· This program contains almost zero accountability provisions as seen by its score of 4 out of a possible 28 accountability points. It does have some SGO administrative and financial reporting but does not require background checks for SGO staff or school personnel. The program’s score would improve significantly with the addition of school administrative and financial accountability as well as academic accountability.

· The tax credit value is 70 percent but should be in the 90–100 percent range.

· Under this program there is no requirement that SGOs serve more than one school, which may severely limit the school options available to scholarship students.

HOW TO IMPROVE

· Under this program, eligible students must be from households that are under an income threshold ($60,750 for a family of four in 2016–17) as well as be attending a public school rated “C,” “D” or “F” (or entering kindergarten). While not severely limiting because of the moderate income threshold and the inclusion of “C” school and entering kindergarteners, this program would benefit by increasing the income limit and eliminating the low–performing school requirement.

· While higher than most other programs, points were lost under the average scholarship amount subcategory. The average scholarship amount, $5,860, is 67 percent of the state and local share of the state’s public school per pupil funding average. Current law does allow for 100 percent of the state and local per pupil funding average ($8,882 in 2015–16) and scholarship averages should increase once funding for the program is assured.

· Full funding for this program has proven problematic because advocates must fight for funding in the state budget every year and are not assured full funding for every eligible student who may want a scholarship.

· Beyond funding challenges, school quality has proven to be an issue as well. These two factors, along with others, have slowed enrollment growth and have cost the program points in this area. This program lost additional points because schools in operation for less than two years are prohibited from having more than 20 percent of their student body receive a voucher, creating barriers for new schools to participate and stifling supply.

· The regulatory burdens on participating schools in this program are quite high and need to be lowered. In addition to scaling back on reporting and requiring a national norm-referenced test rather than the state assessment, some schools are not participating in the program due to the requirement that they use an open admissions process and cannot adhere to their normal admissions standards when enrolling scholarship students.
HOW TO IMPROVE

· Though not exceedingly low (250 percent of federal poverty guideline; $60,750 for a family of four in 2016–17), increasing the income limit required for student eligibility would score the program more points under the student eligibility subcategory. The average scholarship amount, $1,093, is the lowest average of all 27 programs and represents only 13 percent of the state and local share of the state’s public school per pupil spending average. Increasing the size of scholarships awarded by SGOs is crucial for improvement.

· Under this program, donors receive their rebate in the tax year following the year they make their donation. This has contributed to low donor interest in this program to date. That is reflected in low totals of rebates issued, which in turn means the donation total is very low and student participation is similarly low. Therefore, enrollment growth has been very slow and has cost the program significant points. To make improvements in these areas, the law should be amended so that donors receive their rebates the same year they make a donation to a scholarship organization.
New Hampshire

OVERALL RANKING: #25

EDUCATION TAX CREDIT PROGRAM

YEAR ENACTED: 2012 | SCHOLARSHIPS AWARDED IN 2015–16: 128

- 24
- 12
- 4
- + 25

TOTAL: 65

MAX: 142

#14 out of 16 Scholarship Tax Credit Programs

HOW TO IMPROVE

- While relatively high at 300 percent of the federal poverty level ($72,900 for a family of four in 2015–16), increasing the income limit required for student eligibility would garner this program more points. However, as the program has a low statewide tax credit cap ($5.1 million with a 25 percent automatic escalator), low-income families should be prioritized if the income level is raised.

- At $1,696 for the average scholarship amount, this program lost a significant number of points under that subcategory. It is one of the lowest averages in the country and represents only 13 percent of the state and local share of the state’s public school per pupil spending average. Increasing the size of scholarships awarded by SGOs is vital for improvement.

- After three years of student participation, the enrollment totals are still extremely low, which is costing the program a significant number of points. SGOs have had a difficult time securing donations, which in turn limits the number of scholarships that may be awarded.

- This program contains almost zero accountability provisions as seen by its score of 4 out of a possible 28 accountability points. It does have some SGO administrative and financial reporting but does not require SGO annual financial reporting or background checks for SGO staff or school personnel. The program’s score would improve significantly with the addition of school administrative and financial accountability as well as academic accountability.

North Carolina

OVERALL RANKING: #3

OPPORTUNITY SCHOLARSHIP PROGRAM

YEAR ENACTED: 2013 | SCHOLARSHIPS AWARDED IN 2015–16: 3,673

- 23
- 23
- + 24

TOTAL: 70

MAX: 100

#1 out of 10 Voucher Programs

HOW TO IMPROVE

- Though not exceedingly low (133 percent of the amount required to qualify for the federal free or reduced-price lunch program; $59,790 for a family of four in 2016–17), increasing the income limit required for student eligibility would score the program more points under the student eligibility subcategory. Because program funding is capped, low-income families should be prioritized if the income level is raised.

- This program also lost points under the average scholarship amount subcategory. The average scholarship amount, $4,000, is 56 percent of the state and local share of the state’s public school per pupil spending average. Current law caps scholarships at $4,200, a figure that should be increased to attract more school supply and give students more choices.

- The program funding cap should be raised so that funding can keep up with demand and all eligible students who want a scholarship can receive one.
Ohio

CLEVELAND SCHOLARSHIP AND TUTORING PROGRAM


STUDENT ELIGIBILITY
MAX 32

PROGRAM AND SCHOLARSHIP SIZE
MAX 40

ACCOUNTABILITY
MAX 28

TOTAL
MAX 100

#10 out of 10 Voucher Programs

HOW TO IMPROVE

· The biggest limiting factor, and largest loss of points, under the student eligibility category is that this program only serves students who live in the Cleveland Metropolitan School District.

· This program also lost points under the average scholarship amount subcategory. The average scholarship amount, $4,437, is 43 percent of the state and local share of the state’s public school per pupil spending average. Current law caps scholarships at $4,250 for grades K–8th and $5,700 for grades 9th–12th. These caps should be raised so students have additional quality choices and scholarships cover more of high school private school tuition costs.

· Funding levels for this program have risen slightly over the years but are a factor in limiting the number of eligible students who receive scholarships and can contribute to lower scholarship amounts. Funding should be available for robust scholarships for all eligible students who want one.

· This program is well below the average for enrollment growth because of the limitations noted above and lost points under that subcategory.

· Points were lost because while testing is required, there is not a requirement that aggregate scores be publicly reported. Also, under the accountability category, participating schools should be required to provide annual financial reporting and proof of financial viability.

TOTAL
MAX 100

47

ACCOUNTABILITY
MAX 28

PROGRAM AND SCHOLARSHIP SIZE
MAX 40

STUDENT ELIGIBILITY
MAX 32

TOTAL
MAX 100

56

ACCOUNTABILITY
MAX 28

PROGRAM AND SCHOLARSHIP SIZE
MAX 40

STUDENT ELIGIBILITY
MAX 32

TOTAL
MAX 100

#9 out of 10 Voucher Programs

EDUCATIONAL CHOICE SCHOLARSHIP PROGRAM

YEAR ENACTED: 2005 | SCHOLARSHIPS AWARDED IN 2015–16: 20,201

STUDENT ELIGIBILITY
MAX 32

PROGRAM AND SCHOLARSHIP SIZE
MAX 40

ACCOUNTABILITY
MAX 28

TOTAL
MAX 100

HOW TO IMPROVE

· Eliminating the low-performing schools requirement for student eligibility would garner this program more points under the student eligibility subcategory. Failing schools programs are hard to implement and they limit choice for students whose schools may be failing them but are not officially designated as failing by the state. Eligibility requirements in this program have been made even more challenging because the state is in the midst of changing its school accountability/grading system.

· This program also lost points under the average scholarship amount subcategory. The average scholarship amount, $4,139, is 41 percent of the state and local share of the state’s public school per pupil spending average. Current law caps scholarships at $4,650 for grades K–8th and $6,000 for grades 9th–12th. These caps should be raised so students have additional quality choices and scholarships cover more of high school private school tuition costs.

· Points were lost under the accountability category because participating schools should be required to provide annual financial reporting and proof of financial viability.
Ohio

**OVERALL RANKING: #7**

**INCOME-BASED SCHOLARSHIP PROGRAM (EDCHOICE EXPANSION)**

**YEAR ENACTED: 2013 | SCHOLARSHIPS AWARDED IN 2015–16: 5,594**

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<tr>
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<td>100</td>
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#3 out of 10 Voucher Programs

**HOW TO IMPROVE**

- At just above the threshold to qualify for free and reduced-price lunch, increasing the income limit required for a full scholarship (200 percent of federal poverty guideline: $48,600 for a family of four in 2016–17) would score the program more points under the student eligibility subcategory. However, low-income families should be prioritized if the income level is raised. Along with raising the income requirement for a full scholarship, the partial scholarship component should be phased out and students should be allowed to remain in the program after their first year of eligibility, regardless of increases in family income.

- This program also lost points under the average scholarship amount subcategory. The average scholarship amount, $3,567, is 35 percent of the state and local share of the state's public school per pupil spending average. Average scholarships are likely low because this program has only awarded scholarships to students in kindergarten, first and second grade so far and is adding the next grade level with each new year of implementation. Under this program, scholarships are capped at $4,650 and that amount should be raised.

- Points were lost under the accountability category because participating schools should be required to provide annual financial reporting and proof of financial viability.

Oklahoma

**OVERALL RANKING: #24**

**EQUAL OPPORTUNITY EDUCATION SCHOLARSHIPS**

**YEAR ENACTED: 2011 | SCHOLARSHIPS AWARDED IN 2015–16: 871**

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<td><strong>Total</strong></td>
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<td>142</td>
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#13 out of 16 Scholarship Tax Credit Programs

**HOW TO IMPROVE**

- Eliminating the failing schools requirement for student eligibility would garner the program more points under the student eligibility subcategory. Under this program, students must have attended or were eligible to attend a public school identified as in need of improvement during the preceding school year. Failing schools programs are hard to implement and limit choice for students whose schools may be failing them but are not officially designated as failing by the state.

- At $1,093 for the average scholarship amount, this program lost a significant number of points. It ties for the lowest average in the country and represents only 16 percent of the state and local share of the state's public school per pupil spending average. The law allows for up to 80 percent of the per pupil expenditure in the student’s school district.

- The statewide cap on credits available for donors is extremely low at $3.5 million. The cap should be increased and an automatic escalator added to the program. Despite having such a low cap, it has not been hit and student participation (program growth) is extremely low, costing this program points.

- This program lacks any kind of academic transparency or accountability and should also require background checks for personnel at participating private schools.

- The tax credit value for donations to SGOs should be increased to 90 or 100 percent rather than the 75 percent a donor currently gets for a two-year donation.
Pennsylvania

OVERALL RANKING: #18

EDUCATIONAL IMPROVEMENT TAX CREDIT

YEAR ENACTED: 2001 | SCHOLARSHIPS AWARDED IN 2014–15: 34,826

STUDENT ELIGIBILITY
MAX 32

PROGRAM AND SCHOLARSHIP SIZE
MAX 44

ACCOUNTABILITY
MAX 28

TAX CREDIT FEATURES
MAX 38

+ 26

TOTAL
MAX 142

28

12

12

+ 26

78

#8 out of 16 Scholarship Tax Credit Programs

HOW TO IMPROVE

• At $1,684 for the average scholarship amount, this program lost a significant number of points under this subcategory. It is one of the lowest averages in the country and represents only 14 percent of the state and local share of the state’s public school per pupil spending average. Increasing the size of scholarships awarded by SGOs is vital for improvement.

• The statewide cap on available tax credits for donors has been maxed out for a number of years. If it is not raised or an automatic escalator not added, there will continue to be no room for growth in this program. The lack of enrollment growth reflects this reality and cost this program points.

• While it is unlikely that many SGOs keep up to 20 percent of contributions for the administration of scholarships, that amount is allowed under the law and should be reduced to 10 percent.

• This program lacks any kind of academic transparency or accountability and should also require background checks for SGO staff.

Pennsylvania

OVERALL RANKING: #26

EDUCATIONAL OPPORTUNITY SCHOLARSHIP TAX CREDIT

YEAR ENACTED: 2012 | SCHOLARSHIPS AWARDED IN 2014–15: 14,987

STUDENT ELIGIBILITY
MAX 32

PROGRAM AND SCHOLARSHIP SIZE
MAX 44

ACCOUNTABILITY
MAX 28

TAX CREDIT FEATURES
MAX 38

+ 26

TOTAL
MAX 142

20

12

6

+ 26

64

#15 out of 16 Scholarship Tax Credit Programs

HOW TO IMPROVE

• Eliminating the low-achieving school requirement for student eligibility would garner this program more points under the student eligibility subcategory. Failing schools programs are challenging to implement and limit choice for students whose schools may be failing them but are not officially designated as failing by the state.

• Although the estimated average scholarship amount ($2,300) is not the lowest of scholarship tax credit programs, it is approximately only 19 percent of the state and local per pupil average for public school students. Increasing the size of scholarships awarded by SGOs is vital for improvement. The law allows for scholarships up to $8,500 for non-special needs students and $15,000 for students with disabilities.

• The statewide cap on available credits (currently at $50 million) should be amended to include an automatic escalator.

• Similar to the Pennsylvania’s EITC program, the law allows for up to 20 percent of contributions to be used by SGOs for the administration of scholarships and it should be reduced to 10 percent.

• This program lacks any kind of academic transparency or accountability and should also require background checks for SGO staff.
**Rhode Island**

**Overall Ranking: #20**

**Rhode Island Corporate Scholarship Tax Credit**

**Year Enacted: 2006 | Scholarships Awarded in 2015–16: 513**

- **Student Eligibility**
  - **Max 32**
  - **Score: 24**

- **Program and Scholarship Size**
  - **Max 44**
  - **Score: 10**

- **Accountability**
  - **Max 28**
  - **Score: 12**

- **TAX CREDIT FEATURES**
  - **Max 38**
  - **Score: 24**

- **TOTAL**
  - **Max 142**
  - **Score: 70**

**#10 out of 16 Scholarship Tax Credit Programs**

**How to Improve**

- Though not exceedingly low (250 percent of federal poverty guideline; $60,750 for a family of four in 2016–17), increasing the income limit required for student eligibility would score this program more points under the student eligibility subcategory. Because there is an extremely low statewide cap on the amount of credits available, low-income families should be prioritized if the income level is raised.

- Although the estimated average scholarship amount ($2,965) is not the lowest of scholarship tax credit programs, it is approximately only 22 percent of the state and local per pupil average for public school students. Increasing the size of scholarships awarded by SGOs is vital for improvement.

- The statewide credit cap on this program ($1.5 million) is the lowest cap on funding of any current private school choice program. There is absolutely no room for growth, which is reflected in the loss of points in the enrollment growth subcategory. The cap should be increased and an automatic escalator should be added to this program.

- This program would also benefit from requiring academic accountability (testing and reporting) as well as SGO annual financial reporting and background checks for SGO staff.

- There is no requirement that SGOs serve more than one school which may severely limit the school options available to scholarship students.

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**Virginia**

**Overall Ranking: #20**

**Education Improvement Scholarships Tax Credits**

**Year Enacted: 2012 | Scholarships Awarded in 2014–15: 1,368**

- **Student Eligibility**
  - **Max 32**
  - **Score: 23**

- **Program and Scholarship Size**
  - **Max 44**
  - **Score: 6**

- **Accountability**
  - **Max 28**
  - **Score: 16**

- **TAX CREDIT FEATURES**
  - **Max 38**
  - **Score: 25**

- **TOTAL**
  - **Max 142**
  - **Score: 70**

**#10 out of 16 Scholarship Tax Credit Programs**

**How to Improve**

- While relatively high at 300 percent of the federal poverty level ($72,900 for a family of four in 2016–17), increasing the income limit required for student eligibility would garner this program more points. However, the total donation amount raised has been fairly small so low-income families should be prioritized if the income level is raised.

- Although the estimated average scholarship amount ($2,535) is not the lowest of scholarship tax credit programs, it is approximately only 25 percent of the state and local per pupil average for public school students. Increasing the size of scholarships awarded by SGOs is vital for improvement.

- This program’s enrollment growth has been very slow, costing it points under this subcategory.

- At 65 percent, this program’s tax credit value is far below ideal (90 to 100 percent) and should be increased. It is likely contributing to the low total amount of donations SGOs have received up to this point.

- Under accountability and transparency, this program would benefit from requiring SGO staff and participating school personnel to undergo background checks.
Washington, D.C.  

**D.C. OPPORTUNITY SCHOLARSHIP PROGRAM**

*YEAR ENACTED: 2004 | SCHOLARSHIPS AWARDED IN 2015–16: 1,244*

**STUDENT ELIGIBILITY**

MAX 32  

24

**PROGRAM AND SCHOLARSHIP SIZE**

MAX 40  

13

+ 20

**ACCOUNTABILITY**

MAX 28  

57

**TOTAL**

MAX 100  

57

#6 out of 10 Voucher Programs

**HOW TO IMPROVE**

- Increasing the income limit required for student eligibility would garner the program more points under the student eligibility category. Eligible students must qualify for the free or reduced-price lunch program ($44,955 for a family of four in 2016–17) and may remain in the program if their family income increases to $72,900. The income limit to initially qualify should be raised, with a priority for low-income students, and students should be allowed to remain in the program after their first year of eligibility, regardless of increases in family income.

- While the highest scholarship of all non-special needs programs, points were lost under the average scholarship amount subcategory. The average scholarship amount, $10,610, is 57 percent of the District’s public school per pupil spending average.

- Due to the cap on funding ($20 million authorized for the program) and the way the program is being unfairly implemented (no access to roll over funds, denying access to eligible students who have a sibling participating or are currently in private school), enrollment growth has actually declined. This program lost points in both the enrollment growth and regulatory burden categories.

Wisconsin  

**MILWAUKEE PARENTAL CHOICE PROGRAM**

*YEAR ENACTED: 1990 | SCHOLARSHIPS AWARDED IN 2015–16: 27,622*

**STUDENT ELIGIBILITY**

MAX 32  

18

**PROGRAM AND SCHOLARSHIP SIZE**

MAX 40  

22

+ 18

**ACCOUNTABILITY**

MAX 28  

58

**TOTAL**

MAX 100  

58

#5 out of 10 Voucher Programs

**HOW TO IMPROVE**

- The biggest limiting factor, and largest loss of points, under the student eligibility category is that this program only serves students who live in the Milwaukee Public School District. Additionally, while relatively high at 300 percent of the federal poverty level ($72,900 for a family of four in 2016–17), with an additional $7,000 allowed for households with married parents, increasing the income limit required for student eligibility would garner this program more points.

- This program also lost points under the average scholarship amount subcategory. The average scholarship amount, $7,110, is one of the highest scholarship averages in the country and is 70 percent of the state and local share of the state’s public school per pupil spending average. Current law caps scholarships at $7,214 for grades K–8th and $7,860 for grades 9th–12th. These caps should be raised so students have additional quality choices and scholarships cover more of high school private school tuition costs.

- Points were lost due to scholarship students being required to take the state test rather than a national norm-referenced test. Also, under the accountability category, participating school personnel should be required to undergo a background check.

- Additionally, this program lost points due to the high regulatory burden placed on schools by the state and the high compliance costs for schools to adhere to those regulations.
Wisconsin
OVERALL RANKING: #13

RACINE PARENTAL CHOICE PROGRAM

YEAR ENACTED: 2011 | SCHOLARSHIPS AWARDED IN 2015–16: 2,127

17
STUDENT ELIGIBILITY
MAX 32

22
PROGRAM AND SCHOLARSHIP SIZE
MAX 40

+ 18
ACCOUNTABILITY
MAX 28

57
TOTAL
MAX 100

#6 out of 10 Voucher Programs

HOW TO IMPROVE

· The biggest limiting factor, and largest loss of points, under the student eligibility category is that this program only serves students who live in the Racine Unified School District. Additionally, while relatively high at 300 percent of the federal poverty level ($72,900 for a family of four in 2016–17), with an additional $7,000 allowed for households with married parents, increasing the income limit required for student eligibility would garner this program more points.

· This program also lost points under the average scholarship amount subcategory. The average scholarship amount, $7,099, is one of the highest scholarship averages in the country and is 70 percent of the state and local share of the state’s public school per pupil spending average. Current law caps scholarships at $7,214 for grades K–8th and $7,860 for grades 9th–12th. These caps should be raised so students have additional quality choices and scholarships cover more of high school private school tuition costs.

· Points were lost due to scholarship students being required to take the state test rather than a national norm-referenced test. Also, under the accountability category, participating school personnel should be required to undergo a background check.

· Additionally, this program lost points due to the high regulatory burden placed on schools by the state and the high compliance costs for schools to adhere to those regulations.

Wisconsin
OVERALL RANKING: #8

WISCONSIN PARENTAL CHOICE PROGRAM

YEAR ENACTED: 2013 | SCHOLARSHIPS AWARDED IN 2015–16: 2,514

21
STUDENT ELIGIBILITY
MAX 32

24
PROGRAM AND SCHOLARSHIP SIZE
MAX 40

+ 18
ACCOUNTABILITY
MAX 28

63
TOTAL
MAX 100

#4 out of 10 Voucher Programs

HOW TO IMPROVE

· Student eligibility is fairly limited by a family income threshold of 185 percent of the federal poverty guideline ($44,955 for a family of four in 2016–17), with an additional $7,000 allowed for households with married parents. Increasing the income limit, with a priority on low-income families, would garner the program additional points.

· This program also lost points under the average scholarship amount subcategory. The average scholarship amount, $7,279, is one of the highest scholarship averages in the country and is 71 percent of the state and local share of the state’s public school per pupil spending average. Current law caps scholarships at $7,214 for grades K–8th and $7,860 for grades 9th–12th. These caps should be raised so students have additional quality choices and scholarships cover more of high school private school tuition costs.

· Under this program, each district’s voucher enrollment is capped at 1 percent of its public school district enrollment. This policy puts limitations on choice for low-income families, cost the program points and should be repealed.

· Points were lost due to scholarship students being required to take the state tests rather than a national norm-referenced test. Also, under the accountability category, participating school personnel should be required to undergo a background check.

· Additionally, this program lost points due to the high regulatory burden placed on schools by the state and the high compliance costs for schools to adhere to those regulations.
School Choice Ranking Matrix

STUDENT ELIGIBILITY

PROGRAM AND SCHOLARSHIP SIZE

ACCOUNTABILITY (SCHOOL)

SCHOLARSHIP TAX CREDIT PROGRAM FEATURES

EDUCATION SAVINGS ACCOUNT PROGRAM FEATURES

This section contains the matrix that outlines the major categories and subcategories—and the weight and possible total points of each—that were used to score and rank all non-special needs private school choice programs with students currently enrolled.
## Student Eligibility

**MAX POINTS: 32**

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
<th>0</th>
<th>WEIGHT</th>
<th>TOTAL POSSIBLE POINTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LIMITED BY INCOME</strong></td>
<td>200% of FRL ($89,726) and above as the lowest income limit</td>
<td>166% of FRL ($74,473) and below are eligible</td>
<td>133% of FRL ($59,668) and below are eligible</td>
<td>FRL ($44,863) and below are eligible</td>
<td>Income below FRL</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td><strong>LIMITED BY PUBLIC SCHOOL OR DISTRICT PERFORMANCE</strong></td>
<td>Public school or district performance does not affect eligibility</td>
<td>Allows students from non-failing schools to attend after a later deadline (failing school priority)</td>
<td>Public district or school includes “C” designation (Average) in addition to “D” &amp; “F”</td>
<td>Public district must be labeled failing by the state (“D” or “F”)</td>
<td>Public school must be labeled failing by the state (“D” or “F”)</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td><strong>LIMITED BY GEOGRAPHICAL AREA</strong></td>
<td>Students who live anywhere in the state can participate</td>
<td>Only students who live in an individual city or county representing 26%–99% of a state’s student population can participate</td>
<td>Only students who live in an individual city or county representing 11%–25% of a state’s student population can participate</td>
<td>Only students who live in an individual city or county representing 5%–10% of a state’s student population can participate</td>
<td>Only students who live in an individual city or county representing 5% or less of the state’s student population can participate</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td><strong>LIMITED BY PRIOR PUBLIC SCHOOL ATTENDANCE</strong></td>
<td>Students eligible regardless of whether they were previously enrolled in private or public school</td>
<td>Allows incoming kindergarten or first graders to skip public school requirement</td>
<td></td>
<td>Students must attend public school for at least one semester</td>
<td>Students must attend public school for at least one year</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td><strong>ONCE IN, ALWAYS IN</strong></td>
<td>Once students are in a program, they can remain even if family income increases</td>
<td>Family income can reach 200% or more of the income threshold</td>
<td>Family income can reach 150% of the income threshold</td>
<td>Family income can reach 125% of income threshold</td>
<td>Family income must remain within the income threshold to keep scholarship</td>
<td>1</td>
<td>4</td>
</tr>
</tbody>
</table>
# Program and Scholarship Size

**MAX POINTS: 40 FOR VOUCHERS AND ESAS; 44 FOR SCHOLARSHIP TAX CREDIT PROGRAMS**

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
<th>0</th>
<th>WEIGHT</th>
<th>TOTAL POSSIBLE POINTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AVERAGE SCHOLARSHIP AMOUNT AS A PERCENTAGE OF STATE AND LOCAL PER PUPIL FUNDING</strong></td>
<td></td>
<td></td>
<td></td>
<td>Between 40% and 59% of state and local per pupil expenditure</td>
<td>Less than 40% of state and local per pupil expenditure</td>
<td>3 for vouchers 4 for tax credit programs</td>
<td>12 for vouchers 16 for tax credit programs</td>
</tr>
<tr>
<td><strong>PERCENTAGE OF STUDENTS ELIGIBLE STATEWIDE</strong></td>
<td>100% of students in state are eligible</td>
<td>61% to 99% of students in state are eligible</td>
<td>41% to 60% of students in state are eligible</td>
<td>15% to 40% of students in state are eligible</td>
<td>15% or less of students in state are eligible</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td><strong>CAP ON TOTAL PROGRAM ENROLLMENT OR FUNDING</strong></td>
<td>No cap on enrollment or funding</td>
<td>Cap on funding but includes automatic escalator if scholarship tax credit program</td>
<td>If cap on enrollment or funding, priority for low-income students</td>
<td>Cap on enrollment or funding</td>
<td></td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td><strong>BARRIERS TO NEW SCHOOLS PARTICIPATING IN PROGRAM</strong></td>
<td>Brand-new startup schools are allowed</td>
<td></td>
<td></td>
<td>Schools are required to be in operation prior to participating and/or percent of scholarship students in school is capped</td>
<td></td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td><strong>GROWTH IN ENROLLMENT OVER TIME</strong></td>
<td>26 points and higher than the national average</td>
<td>11–25 points higher than the national average</td>
<td>Within 10 points of the national average</td>
<td></td>
<td></td>
<td>2</td>
<td>8</td>
</tr>
</tbody>
</table>

*To prevent the growth numbers from being skewed by outliers, enrollment growth is not calculated until a program enrolls at least 500 students in a single year. This helps to ensure that programs that start out very small in their early years are not rewarded while programs that enroll larger numbers of students in the first few years are not penalized. If a program does not reach 500 students by the second school year of implementation, it receives 0 points.
# Accountability (school)

**MAX POINTS: 28 FOR VOUCHERS AND SCHOLARSHIP TAX CREDIT PROGRAMS; 24 FOR ESAS**

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
<th>0</th>
<th>WEIGHT</th>
<th>TOTAL POSSIBLE POINTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ACADEMIC TESTING (APPLIES TO SCHOOL’S SCHOLARSHIP STUDENTS ONLY)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Schools may choose between a national norm-referenced test or state assessment, and public reporting of results is required</td>
<td>Schools are required to give the state assessment</td>
<td></td>
<td></td>
<td>No testing required</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td><strong>ACADEMIC RESULTS (REPORTING)</strong></td>
<td>Public reporting of testing results is required</td>
<td>No public reporting of testing results, but parents must be informed of their child’s achievement</td>
<td></td>
<td></td>
<td>No reporting of testing results required</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td><strong>ADMINISTRATIVE</strong></td>
<td>Schools are required to comply with local health and safety regulations, adhere to a nondiscrimination policy and run background checks on staff</td>
<td>Schools have 2 out of 3 requirements regarding health and safety, nondiscrimination and background checks</td>
<td></td>
<td></td>
<td>Schools have 1 out of 3 requirements regarding health and safety, nondiscrimination and background checks</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Schools have no requirements regarding health and safety, nondiscrimination and background checks</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>FINANCIAL</strong></td>
<td>Annual financial reporting and proof of financial viability are required (Proof of financial viability only for ESAs)</td>
<td>Either annual financial reporting or proof of financial viability are required</td>
<td></td>
<td></td>
<td>Neither annual financial reporting or proof of financial viability are required</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2 for vouchers and tax credits 1 for ESAs</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>REGULATORY BURDEN</strong></td>
<td>Light regulations beyond what is required above</td>
<td>Non-intrusive but unnecessary regulatory burden placed on schools</td>
<td></td>
<td></td>
<td>High compliance costs for schools and/or curriculum intrusion OR Implementing agency does not follow the law and makes rules that suppress enrollment</td>
<td>1</td>
<td>4</td>
</tr>
</tbody>
</table>
# Scholarship Tax Credit Program Features

<table>
<thead>
<tr>
<th>Category</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
<th>0</th>
<th>Weight</th>
<th>Total Possible Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Credit Value</td>
<td>100% of donation</td>
<td>Between 85% and 99% of donation</td>
<td>Between 66% and 84% of donation</td>
<td>Between 51% and 65% of donation</td>
<td>50% or less of donation</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td>Donor Tax Credit Cap</td>
<td>100% of donor’s tax liability Or $100,000 or higher</td>
<td>Between 51% and 99% of donor’s tax liability Or more than $1,000/single $2,500/couple</td>
<td>Between 51% and 99% of donor’s tax liability Or more than $1,000/single $2,500/couple</td>
<td>Between 51% and 65% of donor’s tax liability Or $1,000/single $2,500/couple</td>
<td>50% or less of donor’s tax liability Or more than $1,000/single $2,500/couple</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td>Administrative Cap on Scholarship Organizations (SOS)</td>
<td>At least 90% of donations must be used for scholarships</td>
<td></td>
<td></td>
<td>At least 80% of donations must be used for scholarships</td>
<td>Less than 80% of donations must be used for scholarships</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Scholarship School Exclusivity</td>
<td>SOS are not allowed to restrict scholarships to one type or subset of schools</td>
<td>Donors may not designate nor recommend that a particular student receive a scholarship</td>
<td></td>
<td>SOs must serve more than one school</td>
<td>SOs may serve one single school</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Scholarship Recipient Designation by Donors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scholarship Organization (SO) Financial Reporting</td>
<td>Donation and scholarship details and SO financial reporting required annually</td>
<td>Either donation and scholarship details or SO financial reporting required annually</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scholarship Organization (SO) Staff Background Checks</td>
<td>Background checks required for SO staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

50
### Education Savings Account Program Features

<table>
<thead>
<tr>
<th>Category</th>
<th>Weight</th>
<th>Total Possible Points</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ACCOUNTABILITY (FINANCIAL)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State or state’s designee required to oversee account expenditures via an EBT card with limited merchant codes or verifying expenditures before releasing account funds</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td><strong>PRACTITIONER CERTIFICATION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tutors and other practitioners must be licensed or accredited</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td><strong>ROLLOVER OF FUNDS FOR POST-SECONDARY EDUCATION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allows for contributions of up to $2,000 annually for student’s qualified tuition program (pursuant to 26 USC Section 530 or 11 USC Section 529)</td>
<td>1</td>
<td>4</td>
</tr>
</tbody>
</table>
CONTACT US

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Washington, DC 20036

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info@AFCGrowthFund.org

www.AFCGrowthFund.org
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