



2017 - 2018

SCHOOL CHOICE GUIDEBOOK



AMERICAN FEDERATION
for Children
Growth Fund

School Choice Guidebook 2017-18
An Annual Publication

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EDUCATIONAL CHOICE TODAY

TYPES OF PRIVATE SCHOOL CHOICE PROGRAMS

TAX CREDIT SCHOLARSHIPS

Tax credit scholarship programs give families greater access to high-quality private schools by providing incentives for businesses and individuals to get involved in education reform. In these programs, companies and individuals receive tax credits for donating to nonprofit organizations that provide scholarships to students.

EDUCATION SAVINGS ACCOUNTS

Education savings account programs give parents the power to use their children's state education dollars on a variety of educational options, including tuition and fees, textbooks, and tutoring. 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.

INDIVIDUAL TUITION TAX CREDITS

Individual state income tax credits of significant size can be used for a child's educational expenses, including private school tuition, and help families choose educational tools they otherwise could not afford.

SCHOOL VOUCHERS

Voucher programs give children (usually children from low-income families, children in failing schools or children with special needs) greater access to high-quality private schools. In voucher programs, parents select private schools and receive state-funded scholarships to pay tuition.

HOMESCHOOLING

Homeschooling has long been an educational option for families across the country. With the growth of online education and full curriculum available to parents, homeschooling allows parents the option of tailoring their children's education at home.

COURSE CHOICE

Course choice, also known as course access, allows K-12 students to enroll in individual course options, from both public and private providers, using state funds. Many of these courses are online, but some are offered in traditional or blended learning formats.

CHARTER SCHOOLS

Charter schools are independently-operated public schools that have the freedom to design classrooms that meet their students' needs. All charter schools operate under a contract with a charter school authorizer that holds them accountable to the standards outlined in their "charter."

VIRTUAL SCHOOLS

Virtual education allows students to take one or all school courses online, allowing for more flexibility and options in education.

OPEN ENROLLMENT

Open enrollment policies allow students to attend public schools outside of the student's assigned school district.

MAGNET SCHOOLS

Magnet schools are public schools that offer specific education programs, often emphasizing academic subjects, such as math, science and technology, or using specific instructional approaches.

These colors define the three basic types of private school choice programs throughout this Guidebook



Tax Credit Scholarships



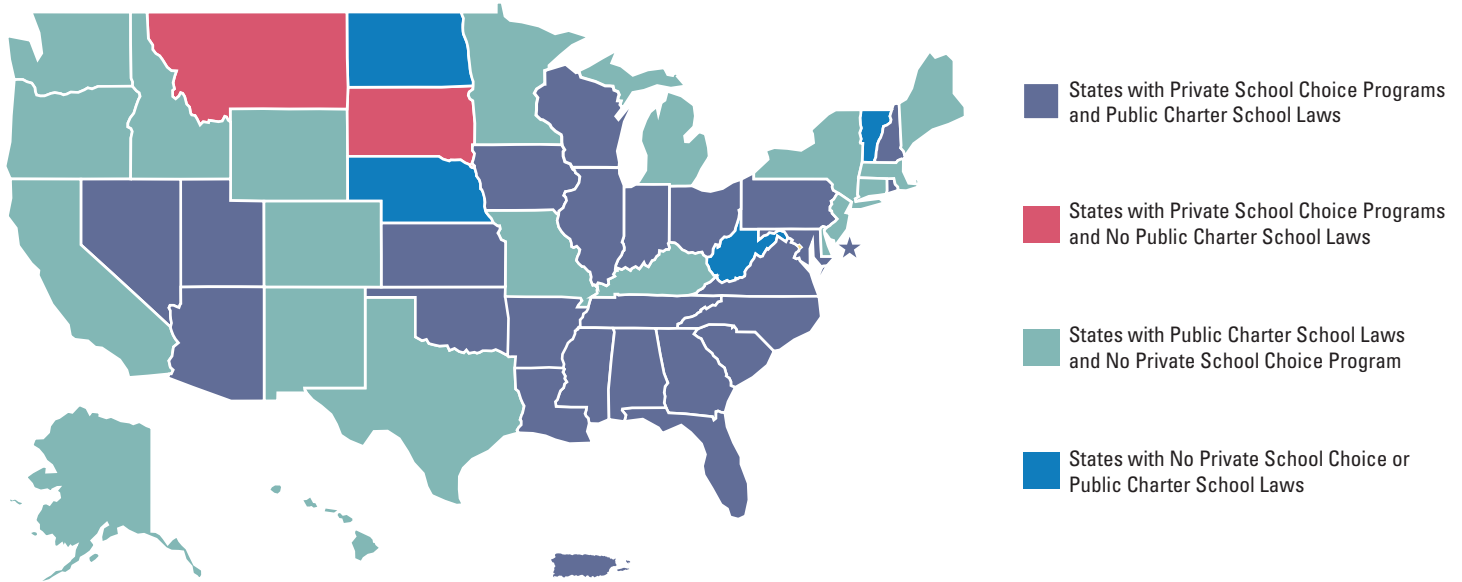
Vouchers



Education Savings Account

EDUCATIONAL CHOICE TODAY

QUICK NATIONWIDE DATA FOR 2017-2018



26 STATES, PUERTO RICO & WASHINGTON, D.C. HAVE PRIVATE SCHOOL CHOICE PROGRAMS

12 States plus Puerto Rico & Washington, D.C. Have Voucher Programs

18 States Have Tax Credit Scholarship Programs

6 States Have Education Savings Account Programs

54 PRIVATE SCHOOL CHOICE PROGRAMS NATIONWIDE

24 Voucher Programs

22 Tax Credit Scholarship Programs

6 Education Savings Account Programs

2 Individual Tuition Tax Credit Programs

OVER \$2.4 BILLION EXPENDED FOR PRIVATE SCHOOL CHOICE PROGRAMS

\$1.1 Billion
Voucher Programs

\$1.1 Billion
Tax Credit Scholarship Programs

\$158.3 Million
Education Savings Account Programs

\$5,408 AVERAGE SCHOLARSHIP AMOUNT IN PRIVATE SCHOOL CHOICE PROGRAMS

\$6,614
Average Scholarship in Voucher Programs

\$3,648
Average Scholarship in Tax Credit Scholarship Programs

\$7,943
Average Scholarship in Education Savings Account Programs

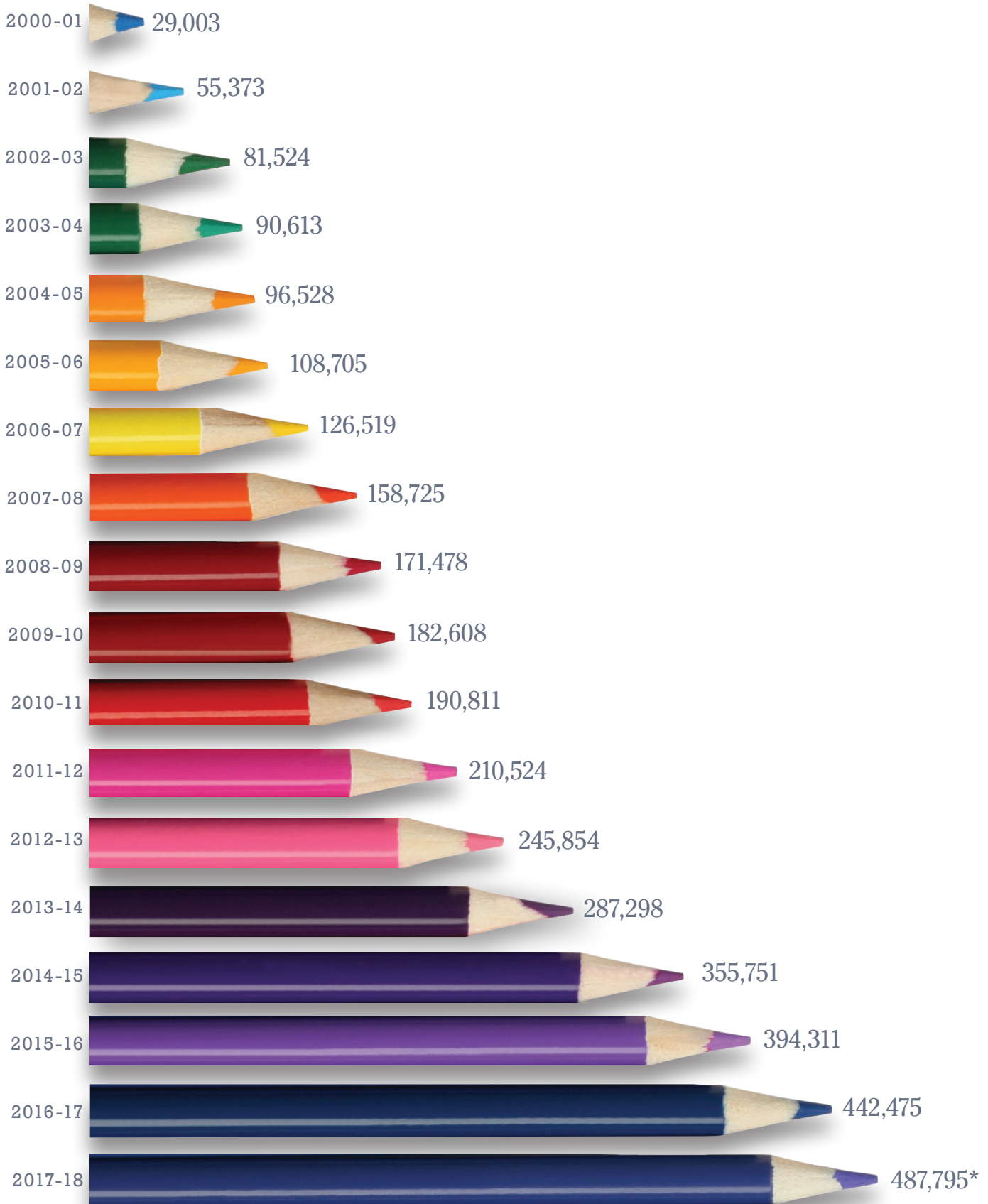
21 SPECIAL NEEDS SCHOLARSHIP PROGRAMS NATIONWIDE

13 States plus Puerto Rico have Special Needs Scholarship Programs

\$8,039
Average Scholarship Amount for Students with Special Needs Scholarships

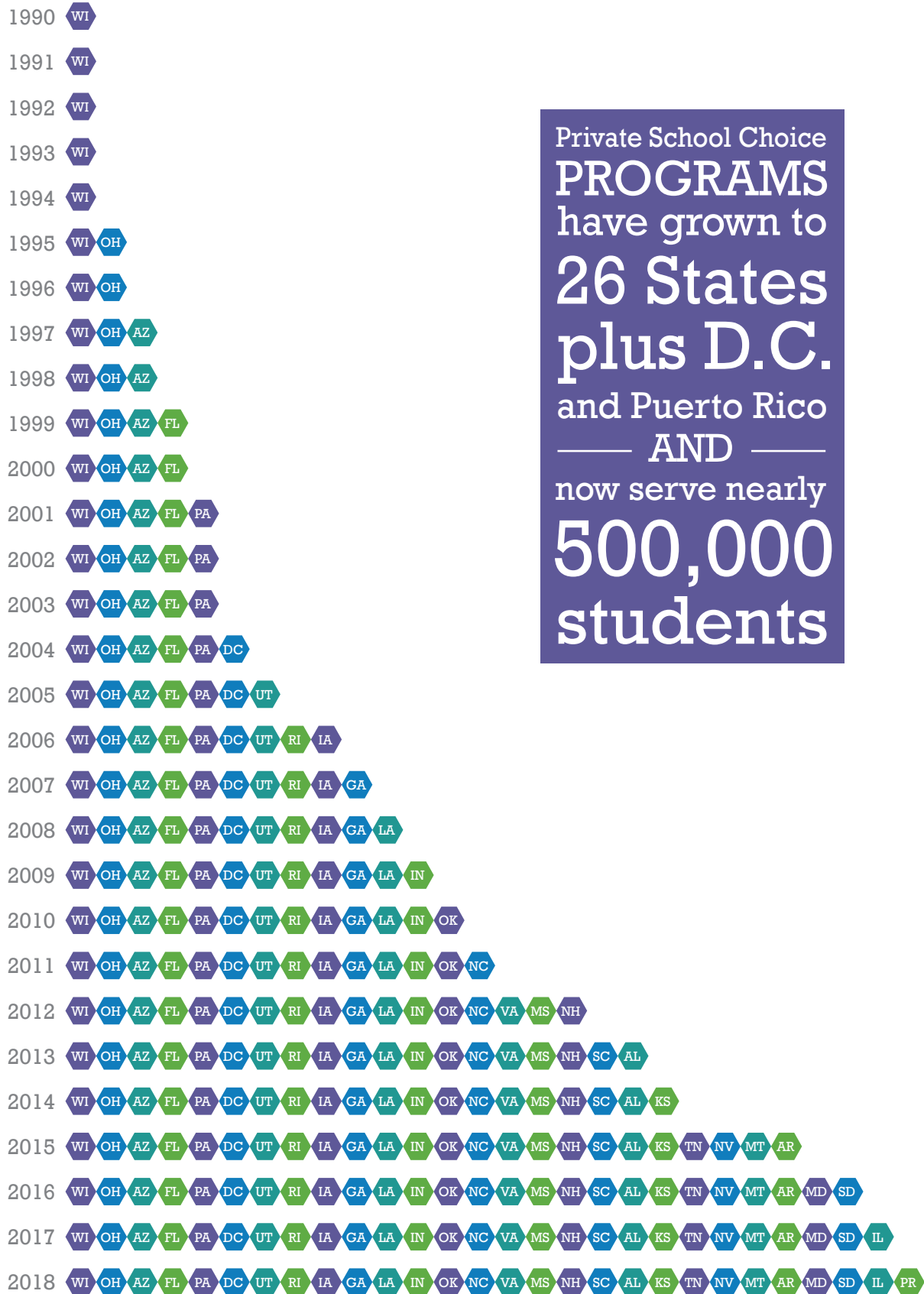
\$576.2 Million
Spent on Special Needs Scholarship Programs

STUDENT ENROLLMENT IN PRIVATE SCHOOL CHOICE PROGRAMS



**AFC estimate*

GROWTH OF STATES WITH PRIVATE SCHOOL CHOICE PROGRAMS



Private School Choice
PROGRAMS
 have grown to
26 States
 plus D.C.
 and Puerto Rico
 — AND —
 now serve nearly
500,000
 students

PROGRAMS: ENROLLMENT AND FUNDING

TAX CREDIT SCHOLARSHIP PROGRAMS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2017-18	AMOUNT OF DONATIONS IN 2017
ALABAMA	Tax Credit for Contributions to Scholarship Granting Organizations	2013	4,181	\$29,699,374
ARIZONA	Individual School Tuition Organization Tax Credit	1997	59,596*	\$100,959,059†
ARIZONA	Corporate School Tuition Organization Tax Credit	2006	24,854*	\$51,597,804†
ARIZONA	Lexie's Law	2009	950*	\$5,000,000†
FLORIDA	Tax Credit Scholarship	2001	108,098	\$631,100,000
FLORIDA	Hope Scholarship Program	2018	N/A	N/A
GEORGIA	Scholarship Tax Credit Program	2008	13,243	\$53,438,854
ILLINOIS	Invest in Kids Program	2017	N/A	\$42,180,417*
INDIANA	School Scholarship Tax Credit Program	2009	9,744	\$24,957,566
IOWA	Individual and Corporate School Tuition Organization Tax Credit	2006	10,752	\$18,461,866
KANSAS	Tax Credit for Low Income Students Scholarship Program	2014	307	\$4,159,881
LOUISIANA	Tuition Donation Rebate Program	2012	2,018	\$5,600,000
MONTANA	Tax Credits for Contributions to Student Scholarship Organizations	2015	39	\$29,950
NEVADA	Educational Choice Scholarship Program	2015	2,083	\$26,050,000
NEW HAMPSHIRE	Education Tax Credit	2012	332	\$713,091
OKLAHOMA	Equal Opportunity Education Scholarships	2011	2,457	\$4,611,511
PENNSYLVANIA	Educational Improvement Tax Credit	2001	34,433	\$75,038,180†
PENNSYLVANIA	Education Opportunity Scholarship Tax Credit	2012	14,556	\$41,276,338†
RHODE ISLAND	Corporate Scholarship Tax Credit	2006	433	\$1,550,110
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	2013	1,951	\$11,000,000
SOUTH DAKOTA	The Partners in Education Tax Credit Program	2016	480	\$290,000
VIRGINIA	Education Improvement Scholarships Tax Credits	2012	3,258*	\$10,641,356†
TOTALS			293,765	\$1,138,355,356

EDUCATION SAVINGS ACCOUNTS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2017-18	FUNDS EXPENDED IN 2017
ARIZONA	Empowerment Scholarship Accounts Program	2011	4,660	\$50,281,630
FLORIDA	Gardiner Scholarship Program	2014	10,153	\$105,300,000
MISSISSIPPI	Equal Opportunity for Students with Special Needs	2015	356	\$1,999,156
NEVADA	Educational Choice Scholarship Program	2015	0	\$0
NORTH CAROLINA	Personal Education Savings Account Program	2017	N/A	\$450,000
TENNESSEE	Individualized Education Account Program	2015	88	\$298,986*
TOTALS			15,257	\$158,329,772

*AFC estimate
†2016-17 donation total

PROGRAMS: ENROLLMENT AND FUNDING

VOUCHER PROGRAMS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2017-18	FUNDS EXPENDED IN 2017	
ARKANSAS	Succeed Scholarship Program	2015	167	\$1,030,115	
FLORIDA	John M. McKay Scholarship for Students with Disabilities	1999	31,044	\$220,435,448	
GEORGIA	Special Needs Scholarship Program	2007	4,442	\$29,025,673	
INDIANA	Choice Scholarship Program	2011	35,458	\$153,967,952	
LOUISIANA	School Choice Program for Certain Students with Exceptionalities	2010	391	\$1,000,000	
LOUISIANA	Student Scholarships for Educational Excellence Program	2008	6,909	\$42,500,000	
MARYLAND	Broadening Options & Opportunities for Students Today (BOOST) Program	2016	2,646	\$6,086,897*	
MISSISSIPPI	Dyslexia Therapy Scholarship	2012	212	\$1,040,712*	
MISSISSIPPI	Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program	2013	0	\$0	
NORTH CAROLINA	Children with Disabilities Scholarship Grants	2013	1,251	\$8,102,780	
NORTH CAROLINA	Opportunity Scholarship Program	2013	7,371	\$28,058,656	
OHIO	Autism Scholarship Program	2003	3,666	\$81,247,167	
OHIO	Cleveland Scholarship & Tutoring Program	1995	7,688	\$37,512,928	
OHIO	Educational Choice Scholarship Program	2005	22,637	\$102,688,259	
OHIO	Income-Based Scholarship Program	2013	9,537	\$31,021,124	
OHIO	Jon Peterson Special Needs Scholarship Program	2011	5,604	\$48,184,864	
OKLAHOMA	Lindsey Nicole Henry Scholarship for Students with Disabilities	2010	645	\$3,740,187	
PUERTO RICO	Program of Free Selection of Schools	2018	N/A	N/A	
UTAH	Carson Smith Special Needs Scholarship	2005	978	\$5,865,697	
WASHINGTON, D.C.	Opportunity Scholarship Program	2004	1,653	\$18,000,000	
WISCONSIN	Milwaukee Parental Choice Program	1990	28,702	\$213,300,000	
WISCONSIN	Parental Choice Program	2013	4,540	\$33,957,000	
WISCONSIN	Racine Parental Choice Program	2011	3,007	\$22,356,000	
WISCONSIN	Special Needs Scholarship Program	2015	246	\$2,962,000	
*AFC estimate			TOTALS	178,794	\$1,092,083,459

INDIVIDUAL TUITION TAX CREDITS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED 2017-18	FUNDS EXPENDED 2017	
ALABAMA	Parent Refundable Tax Credits	2013	145	\$351,140	
SOUTH CAROLINA	Refundable Tuition Credit for Exceptional Needs Children	2015	N/A†	N/A†	
†This data combined with that of South Carolina's Educational Credit for Exceptional Needs Children			TOTALS	145	\$351,140

PRIVATE SCHOOL CHOICE STUDENT ELIGIBILITY

Which Students Participate in Private School Choice Programs?

Most of the time, private school choice programs serve students with particular educational needs or circumstances. Students who meet eligibility requirements for a school choice program can apply to receive funds to attend the private school of their choice or completely customize their education to meet their learning needs.

28 MEANS-TESTED PROGRAMS

Means-tested programs are designed to serve students from low-income families to allow them to attend the school of their parents' choice. These programs provide access to quality educational options that low-income families would not otherwise have.

Means-preferenced programs give preference to students from low-income families. The following programs give scholarship preference to students from low- and middle-income families.

VOUCHER PROGRAMS

INDIANA

Choice Scholarship Program

LOUISIANA

Student Scholarships for Educational Excellence Program

MARYLAND

Broadening Options and Opportunities for Students Today

NORTH CAROLINA

Opportunity Scholarship Program

OHIO

Cleveland Scholarship and Tutoring Program

Educational Choice Scholarship Program

Income-Based Scholarship Program

PUERTO RICO

Program of Free Selection of Schools

WASHINGTON, D.C.

D.C. Opportunity Scholarship Program

WISCONSIN

Milwaukee Parental Choice Program

Racine Parental Choice Program

Parental Choice Program

TAX CREDIT SCHOLARSHIP PROGRAMS

ALABAMA

Tax Credits for Contributions to Scholarship Granting Organizations

ARIZONA

Corporate School Tuition Organization Tax Credit

FLORIDA

Tax Credit Scholarship

ILLINOIS

Invest in Kids Program

INDIANA

School Scholarship Tax Credit Program

IOWA

Individual and Corporate Scholarship Tax Credit

KANSAS

Tax Credit for Low Income Student's Scholarship Program

LOUISIANA

Tuition Donation Rebate Program

NEVADA

Educational Choice Scholarship Program

NEW HAMPSHIRE

Education Tax Credit

OKLAHOMA

Equal Opportunity Education Scholarships

PENNSYLVANIA

Educational Improvement Tax Credit

Educational Opportunity Scholarship Tax Credit

RHODE ISLAND

Corporate Scholarship Tax Credits

SOUTH DAKOTA

The Partners in Education Tax Credit Program

VIRGINIA

Education Improvement Scholarships Tax Credits

9 FAILING SCHOOLS PROGRAMS

Failing schools programs help students stuck in persistently failing public schools. These programs allow students to attend the private or public school of their parents' choice, providing immediate educational options to students.

VOUCHER PROGRAMS

LOUISIANA

Student Scholarships for Educational Excellence Program

OHIO

Educational Choice Scholarship Program

TAX CREDIT SCHOLARSHIP PROGRAMS

ALABAMA

Tax Credits for Contributions to Scholarship Granting Organizations

KANSAS

Tax Credit for Low Income Student Scholarship Program

LOUISIANA

Tuition Donation Rebate Program

OKLAHOMA

Equal Opportunity Education Scholarships

PENNSYLVANIA

Educational Opportunity Scholarship Tax Credit

INDIVIDUAL TUITION TAX CREDITS

ALABAMA

Parent Refundable Tax Credits

EDUCATION SAVINGS ACCOUNT PROGRAMS

ARIZONA

Empowerment Scholarship Accounts Program

PRIVATE SCHOOL CHOICE STUDENT ELIGIBILITY

2 PROGRAMS FOR STUDENTS WHO ARE BULLIED OR HARASSED

This is a new type of scholarship program that provides alternative school options to students who have experienced bullying and/or harassment in their zoned schools.

VOUCHER PROGRAMS

PUERTO RICO
Program of Free Selection of Schools

TAX CREDIT SCHOLARSHIP PROGRAMS

FLORIDA
Hope Scholarship Program

3 UNIVERSAL ELIGIBILITY PROGRAMS

Universal eligibility programs allow every child, with no restrictions, the opportunity to receive a scholarship to attend the school of his or her parents' choice.

TAX CREDIT SCHOLARSHIP PROGRAMS

ARIZONA
Individual Tuition Tax Credit

GEORGIA
Scholarship Tax Credit Program

MONTANA
Tax Credits for Contributions to Student Scholarship Organizations

EDUCATION SAVINGS ACCOUNT PROGRAMS

NEVADA
Educational Savings Account Program
Program is currently unfunded.

21 SPECIAL NEEDS SCHOLARSHIP PROGRAMS

Special needs scholarship programs are private school choice programs designed specifically for students with special needs. These programs allow students to attend a public or private school that can address their specific learning needs.

VOUCHER PROGRAMS

ARKANSAS
Succeed Scholarship Program for Students with Disabilities

FLORIDA
John M. McKay Scholarship for Students with Disabilities Program

GEORGIA
Special Needs Scholarship Program

LOUISIANA
School Choice Program for Certain Students with Exceptionalities

MISSISSIPPI
Dyslexia Therapy Scholarship for Students with Dyslexia Program
Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program

NORTH CAROLINA
Children with Disabilities Scholarship Grant

OHIO
Autism Scholarship Program
Jon Peterson Special Needs Scholarship Program

OKLAHOMA
Lindsey Nicole Henry Scholarship for Students with Disabilities Program

PUERTO RICO
Program of Free Selection of Schools

UTAH
Carson Smith Special Needs Scholarship

WISCONSIN
Special Needs Scholarship Program

TAX CREDIT SCHOLARSHIP PROGRAMS

ARIZONA
Lexie's Law

SOUTH CAROLINA
Educational Credit for Exceptional Needs Children

INDIVIDUAL TUITION TAX CREDITS

SOUTH CAROLINA
Refundable Tuition Credit for Exceptional Needs Children

EDUCATION SAVINGS ACCOUNT PROGRAMS

ARIZONA
Empowerment Scholarship Accounts Program

FLORIDA
Gardiner Scholarship Program

MISSISSIPPI
Equal Opportunity for Students with Special Needs

NORTH CAROLINA
Personal Education Savings Account Program

TENNESSEE
Individualized Education Account Program

ACCOUNTABILITY CHECK

AFC supports strong, commonsense accountability provisions for all private school choice programs. Transparency and accountability are smart public policy and also provide educational choice advocates with readily available data and information to showcase program successes.

ACADEMIC ACCOUNTABILITY

results in transparency to parents, policy makers, taxpayers, and donors. Parents must have the information to choose high-quality schools that meet the needs of their children, while policy makers, taxpayers, and donors must measure the impact of private school choice programs on academic achievement and attainment.

ADMINISTRATIVE ACCOUNTABILITY

requires schools to meet health and safety regulations, and conduct background checks on employees. All schools must comply with federal nondiscrimination requirements. For tax credit scholarship programs, Scholarship Granting Organizations (SGOs) disclose donations and scholarship details, as well as conduct background checks of SGO operators.

FINANCIAL ACCOUNTABILITY

requires schools to file annual financial reports and demonstrate financial viability. In tax credit scholarship programs, financial accountability requires SGOs to demonstrate sound financial standing.

ACCOUNTABILITY STANDARDS IN VOUCHER PROGRAMS

		ADMINISTRATIVE			FINANCIAL		ACADEMIC		
		HEALTH AND SAFETY	NONDISCRIMINATION	BACKGROUND CHECKS	ANNUAL FINANCIAL REPORTING	PROOF OF FINANCIAL VIABILITY	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ARKANSAS	Succeed Scholarship Program for Students with Disabilities	●	●	○	○	●	●	○	○
FLORIDA	John M. McKay Scholarship for Students with Disabilities Program	●	●	●	○	●	○	○	○
GEORGIA	Special Needs Scholarship Program	●	●	○	○	●	○	○	○
INDIANA	Choice Scholarship Program	●	●	●	●	○	●	●	●
LOUISIANA	Student Scholarships for Educational Excellence Program	●	●	●	●	○	●	●	●
	School Choice Program for Certain Students with Exceptionalities	●	●	●	○	○	○	○	○
MARYLAND	Broadening Options and Opportunities for Students Today Program	●	●	●	○	○	●	●	○
MISSISSIPPI	Dyslexia Therapy Scholarship	●	●	●	●	○	○	○	○
	Speech-Language Therapy Scholarship	●	●	●	●	○	○	○	○
NORTH CAROLINA	Opportunity Scholarship Program	●	●	●	●	○	●	●	●
	Children with Disabilities Scholarship Grants	●	●	○	○	○	○	○	○
OHIO	Cleveland Scholarship and Tutoring Program	●	●	●	○	○	●	○	○
	Autism Scholarship Program	●	●	●	●	○	○	○	○
	Educational Choice Scholarship Program	●	●	●	○	○	●	●	●
	Jon Peterson Special Needs Scholarship Program	●	●	●	●	○	●	○	○
	Income-Based Scholarship Program	●	●	●	○	○	●	●	○
OKLAHOMA	Lindsey Nicole Henry Scholarship for Students with Disabilities Program	●	●	○	○	●	○	○	○
UTAH	Carson Smith Special Needs Scholarship	●	●	●	●	●	●	○	○
WASHINGTON, D.C.	D.C. Opportunity Scholarship Program	●	●	●	●	●	●	●	●
WISCONSIN	Milwaukee Parental Choice Program	●	●	●	●	●	●	●	●
	Racine Parental Choice Program	●	●	●	●	●	●	●	○
	Parental Choice Program	●	●	●	●	●	●	●	○
	Special Needs Scholarship Program	●	●	●	●	●	○	○	○

*Accountability requirements for Puerto Rico's voucher program are not yet determined

ACCOUNTABILITY STANDARDS IN TAX CREDIT SCHOLARSHIP PROGRAMS

		SGO ADMINISTRATIVE AND FINANCIAL			SCHOOL ADMINISTRATIVE AND FINANCIAL				ACADEMIC		
		BACKGROUND CHECKS	DONATION & SCHOLARSHIP DETAILS REPORTING	ANNUAL FINANCIAL REPORTING	HEALTH AND SAFETY	NONDISCRIMINATION	BACKGROUND CHECKS	PROOF OF FINANCIAL VIABILITY	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ALABAMA	Tax Credits for Contributions to Scholarship Granting Organizations	●	●	●	●	●	●	●	●	●	●
ARIZONA	Individual School Tuition Organization Tax Credit	●	●	●	●	●	○	○	○	○	○
	Corporate School Tuition Organization Tax Credit	●	●	●	●	●	○	○	○	○	○
	Lexie's Law	○	●	●	●	●	○	○	○	○	○
FLORIDA	Tax Credit Scholarship	●	●	●	●	●	●	●	●	●	●
	Hope Scholarship Program	●	●	●	●	●	●	●	●	○	○
GEORGIA	Scholarship Tax Credit Program	○	●	●	●	●	○	○	○	○	○
ILLINOIS	Invest in Kids Program	○	●	●	●	●	●	○	●	●	●
INDIANA	School Scholarship Tax Credit Program	●	●	●	●	●	○	○	●	●	○
IOWA	Individual and Corporate School Tuition Organization Tax Credit	○	●	●	●	●	○	○	●	○	○
KANSAS	Tax Credit for Low Income Students Scholarship Program	○	●	●	●	●	○	○	○	○	○
LOUISIANA	Tuition Donation Rebate Program	●	●	●	●	●	●	●	●	●	○
MONTANA	Tax Credits for Contributions to Student Scholarship Organizations	○	●	○	●	●	○	○	●	●	○
NEVADA	Educational Choice Scholarship Program	●	●	●	●	●	○	○	●	●	○
NEW HAMPSHIRE	Education Tax Credit	○	●	○	●	●	○	○	○	○	○
OKLAHOMA	Equal Opportunity Education Scholarships	●	●	●	●	●	○	○	○	○	○
PENNSYLVANIA	Educational Improvement Tax Credit	○	●	●	●	●	●	○	○	○	○
	Educational Opportunity Scholarship Tax Credit	●	●	●	●	●	○	○	○	○	○
RHODE ISLAND	Corporate Scholarship Tax Credit	○	●	○	●	●	●	○	○	○	○
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	○	○	●	●	●	○	○	●	○	○
SOUTH DAKOTA	Partners in Education Tax Credit Program	●	●	●	●	●	○	○	●	○	○
VIRGINIA	Education Improvement Scholarships Tax Credits	○	●	●	●	●	○	○	●	●	○

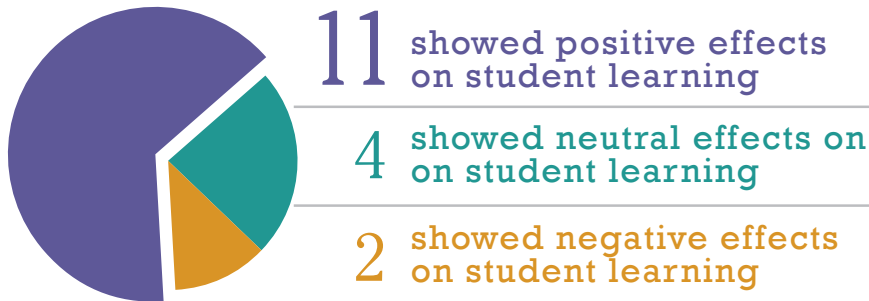
ACCOUNTABILITY STANDARDS IN EDUCATION SAVINGS ACCOUNT PROGRAMS

		ADMINISTRATIVE			FINANCIAL		ACADEMIC		
		HEALTH AND SAFETY	NONDISCRIMINATION	BACKGROUND CHECKS	PROOF OF FINANCIAL VIABILITY	ANNUAL AUDITS (RANDOM SAMPLE)	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ARIZONA	Empowerment Scholarship Accounts Program	○	●	○	○	●	●	●	○
FLORIDA	The Gardiner Scholarship Program	●	●	●	○	○	●	○	○
MISSISSIPPI	Equal Opportunity for Students with Special Needs Act	●	●	●	○	○	○	○	○
NEVADA	Educational Savings Account Program	●	○	○	●	●	○	○	○
NORTH CAROLINA	Personal Education Savings Account Program	●	○	○	○	●	○	○	○
TENNESSEE	Individualized Education Account Program	●	●	●	○	○	●	○	○

WHAT DOES THE RESEARCH SAY?

AFC strongly believes that all school choice programs should collect and report data on how the students are doing in the programs—both academically and socioemotionally—and also on their academic attainment after they graduate from the programs. Our hope is that a greater number of choice programs do this important research, particularly on postsecondary outcomes.

17 GOLD STANDARD, RANDOM ASSIGNMENT EMPIRICAL STUDIES ON PRIVATE SCHOOL CHOICE PROGRAMS



2017-2018 RESEARCH HIGHLIGHTS

We believe additional research on the long-term outcomes experienced by students enrolled in private school choice programs is essential. While academic achievement is valuable in and of itself, we believe high school graduation, college enrollment, and college persistence are the most important predictors of long term student success. So we want to highlight the two recent studies below that look into post-secondary outcomes for private school choice students in Florida and Wisconsin.

FLORIDA

Urban Institute, September 2017

MAIN FINDINGS: Tax credit scholarship students enrolled for four or more years are 40% more likely to attend state college than their public school peers.

- Tax credit scholarship students saw an average 6 percent increase in enrollment at a public college, making them 15% more likely to enroll on average.
- Students who entered the FTC program in elementary or middle school were slightly more likely to enroll in a four year college and slightly more likely to complete associate degrees.
- This study only looked at Florida public college enrollment rates – it did not examine out-of-state college or private college enrollment due to lack of available data; national data suggests that these increased enrollment rates could be significantly higher if other college students are included.

WISCONSIN

Urban Institute, February 2018

MAIN FINDINGS: Students in Milwaukee’s voucher program are 9-16% more likely to enroll in college than their peers in the Milwaukee Public Schools.

- Students using vouchers in elementary school saw a 4 percent increase in college enrollment compared with their public school peers, making them 9% more likely to enroll.
- Students using vouchers in high school saw a 6 percent increase in four-year college enrollment compared with their public school peers, making them 16% more likely to enroll.
- Voucher programs not only positively affected students’ college enrollment and graduation rates, but also their high school graduation rates.

NEW PRIVATE SCHOOL CHOICE PROGRAMS

FLORIDA

LAW PASSED: 2018 TYPE OF PROGRAM: SCHOLARSHIPS FOR BULLIED STUDENTS

By passing legislation to create the Hope Scholarship Program in March 2018, Florida became the first U.S. state to offer students scholarships to attend safer schools. Hope Scholarships may be used by students who are victims of bullying or are physically attacked in school to attend another school of their choice (public or private). The scholarship funds come from people who buy motor vehicles and contribute their vehicle sales tax to fund the scholarships.



PUERTO RICO

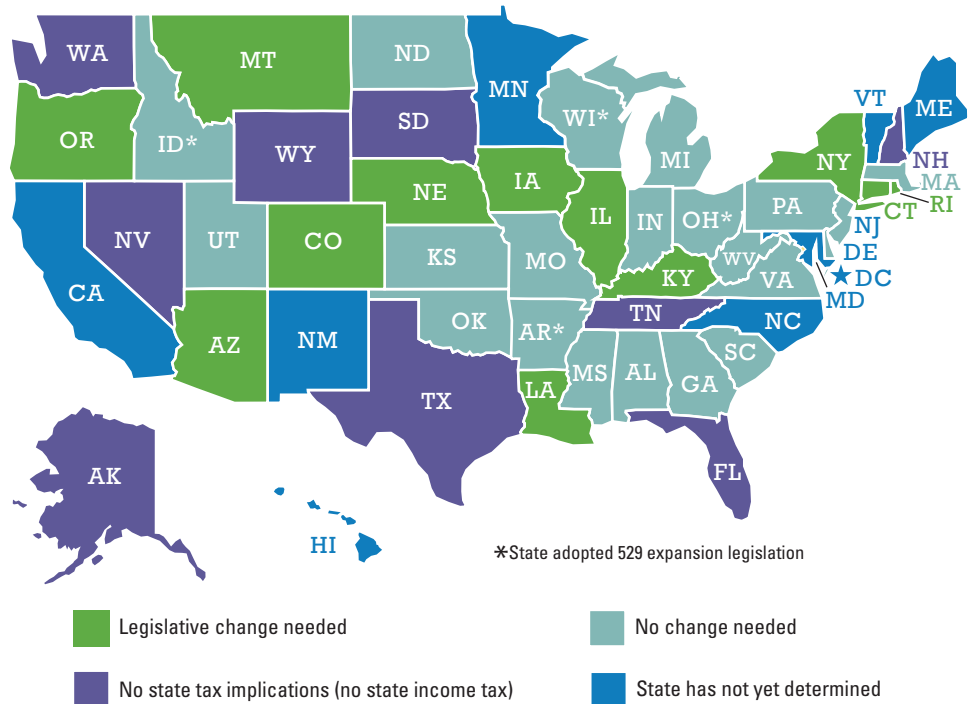
LAW PASSED: 2018 TYPE OF PROGRAM: VOUCHERS & CHARTER SCHOOLS

In March 2018, the Puerto Rico legislature passed bold legislation that allows for the creation of public charter schools and school vouchers. This legislation, which came in the wake of Hurricane Maria, is strongly supported by both Governor Ricardo Rosselló and Secretary of Education Julia Keleher. The new law gives the Puerto Rico Department of Education significant leeway in creating these new programs, and we are optimistic that the charter school and voucher programs will provide high-quality school options to tens of thousands more Puerto Rican families.



EXPANSION OF 529 SAVINGS ACCOUNTS

The 2017 Tax Cuts and Jobs Act expanded the use of 529 savings plans so that parents can now use these funds for K-12 education tuition, in addition to college expenses, and any financial growth in the account will continue to accrue free of federal income taxes. While this expansion now applies at the federal level, there are only some states in which it applies autonomously to state taxes—other states have had to pass legislation in order for the expansion to apply at the state level. This map shows state requirements for expanding 529 accounts to K-12 tuition (as of August 2018).



PRIVATE SCHOOL CHOICE: MYTHS VS. FACTS

MYTH #1

PRIVATE SCHOOL CHOICE PROGRAMS DRAIN MONEY FROM PUBLIC SCHOOLS.

Reality: Private school choice programs save our government millions of dollars each year. When a student attends a nonpublic school using a voucher, education savings account (ESA), or tax credit scholarship, state and federal governments usually do not have to pay a public school to provide an education for that student. And the cost to educate a child in a traditional district school is greater than the public funding provided for each child in a scholarship program. So it's no wonder that tax credit scholarship programs, for example, end up saving each participating state anywhere from \$13 million to \$120 million annually.

MYTH #2

PRIVATE SCHOOL CHOICE PROGRAMS VIOLATE THE SEPARATION BETWEEN CHURCH AND STATE.

Reality: The U.S. Supreme Court has ruled that appropriately designed private school choice programs are fully constitutional. And numerous state courts have upheld the constitutionality of voucher, tax credit scholarship, and ESA programs.

MYTH #3

STUDENTS DON'T BENEFIT FROM PRIVATE SCHOOL CHOICE.

Reality: Seventeen empirical studies examined academic outcomes for private school choice participants using random assignment, the “gold standard” of social science. Of these studies, 11 report positive test score effects among their primary findings. Four studies found no significant effects, and two found negative impact in the early years of study. Private school choice also leads to more students graduating from high school and enrolling in college, as we've seen in Milwaukee and Florida. In Florida, for example, tax credit scholarship students are up to 43% more likely to enroll in college than their peers in traditional public schools if they enroll in the program for four years or more.

MYTH #4

SCHOOL CHOICE IS ANTI-PUBLIC SCHOOL.

Reality: Public schools are an integral part of American society, and, in many cases, they offer a quality education. But when public schools don't work—or don't work for all children—parents deserve a choice, whether that be a magnet school, charter school, voucher program, virtual school, home school, etc. All students can learn, and we believe they should all have the opportunity to do so in a safe and supportive school, chosen by their parents, that meets their individual learning needs.

MYTH #5

THERE IS NO ACCOUNTABILITY IN PRIVATE SCHOOL CHOICE PROGRAMS.

Reality: All private school choice programs have some level of administrative and financial accountability. And most programs have academic accountability. Private schools in every state must comply with health and safety regulations as well as antidiscrimination laws. In most states, a student attending a private school through a school choice program must either take the state assessments or nationally norm-referenced tests that measure learning gains in math and language arts. Importantly, families must opt in to private school choice programs and have the ability to leave at any time, which adds another layer of accountability for program quality.

PRIVATE SCHOOL CHOICE: MYTHS VS. FACTS

MYTH #6

SCHOOL CHOICE HURTS TRADITIONAL PUBLIC SCHOOLS.

Reality: Studies consistently demonstrate that public schools benefit from the existence of voucher and scholarship tax credit programs. Twenty-one empirical studies examine private school choice programs' impact on academic outcomes for nonparticipating students in nearby public schools. Of those studies, 20 found that private school choice improved the performance of nearby public schools; one found no significant effects of this competition.

MYTH #7

ONLY PRIVATE SCHOOLS HAVE SELECTIVE ADMISSIONS POLICIES.

Reality: Public schools across the country – including magnet schools, specialty schools, charter schools, and international baccalaureate schools – have selective admissions policies and requirements for enrollment. Furthermore, if we are going to allow our country's education system to serve all students, we need to let some schools create specific enrollment criteria for the students they're best suited to serve. Every school doesn't need to meet the needs of all students – but each student must have a school that meets their needs.

MYTH #8

PRIVATE CHOICE PROGRAMS INCREASE RACIAL SEGREGATION IN SCHOOLS.

Reality: No reputable study shows that private school choice increases racial segregation. In fact, of the 10 studies using valid empirical methods to examine school choice and racial segregation, nine found that school choice creates more racially integrated classrooms; one found no significant effect on integration. And a 2016 analysis found that the Louisiana Scholarship Program aides desegregation efforts in Louisiana. Moreover, most school choice advocates believe in the power of diverse schools and celebrate the fact that private school choice programs give kids from different socioeconomic backgrounds the opportunity to learn and collaborate together, helping them develop key skills for the 21st Century workplace.

MYTH #9

SCHOOL CHOICE ONLY HELPS URBAN STUDENTS.

Reality: Public and private school choice, including online education and course choice, are critically important to increasing education options for rural and suburban students. Students outside of major urban districts face real challenges due to population sparsity and school size, limiting many families' high-quality educational options. More rural and suburban policymakers are embracing school choice as a way to bring new and better opportunities to their constituents.

MYTH #10

PRIVATE SCHOOLS DON'T SERVE STUDENTS WITH SPECIAL NEEDS.

Reality: Twenty school choice programs across the United States exist specifically to serve students with special needs. Education savings accounts (ESAs), which allow families to tailor schooling options beyond tuition—for example, with specialized therapy or tutoring—represent the next wave of school choice and can be particularly helpful for students with special needs who require customized learning opportunities. Each year, over 70,000 students with special needs use ESAs and other private choice programs to meet their learning needs.

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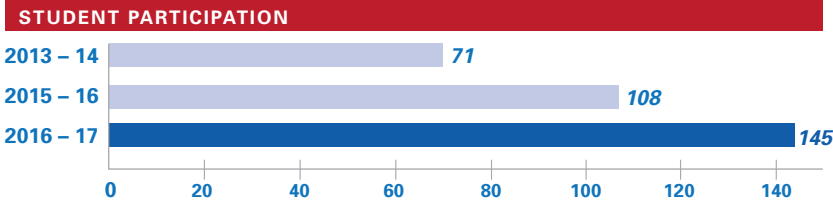
WISCONSIN

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Some of the following program pages include a ranking and scores that compare it to similar programs nationwide. Using the methodology described on pages 75-84, we have scored all tax credit scholarship, ESA, and voucher programs that are not limited to special needs students and have existed long enough to have significant student enrollment.



<p><i>This Guidebook does not score or rank individual tuition tax credit programs.</i></p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Student must be enrolled or assigned to attend a failing school (labeled as persistently failing by the State Department of Education, designated as failing by the State Superintendent of Education or listed three or more times in the past six years in the lowest 6% of public schools on the state assessment)
	<p>PARENT REQUIREMENTS</p> <ul style="list-style-type: none"> • Certification that the student was enrolled in or assigned to attend a failing school, certification that the student was transferred to a non-failing public or private school, and proof of the cost of attendance at the non-failing public or private school
<p>PROGRAM TYPE Individual Tuition Tax Credit – Failing Schools</p>	
<p>TAX CREDIT VALUE Whichever is less:</p> <ul style="list-style-type: none"> 80% of average state per-pupil funding OR Tuition and fees 	
<p>YEAR ENACTED 2013</p>	



DATA UPDATE

Taxpayers Participating	127
2017 Tax Credits Refunded	\$351,140



STUDENT ELIGIBILITY

- Family income cannot exceed 185% of the federal poverty guidelines (\$46,435 for a family of four in 2018)
- Student must be zoned to attend a public school designated as failing (labeled as failing by the State Department of Education or is in the lowest 6% of public schools on the state assessment); once a student receives a scholarship, he or she remains eligible regardless of whether or not he or she remains zoned to attend a failing school
- After July 31 of each year, SGOs may award unaccounted scholarship funds to students whose family incomes do not exceed 185% of the federal poverty guidelines whether or not they are assigned to a failing school
- A renewing student's family income can increase to up to 275% of the federal poverty guidelines (\$69,025 for family of four in 2018)

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 95% of contributions for scholarships
- Conduct criminal background checks on all employees and board members
- Make scholarships portable to any qualifying school
- Meet state and local health and safety requirements
- Spend a portion of expenditures on scholarships for low-income students equal to the percentage of low-income students in the county where the SGO expends the majority of its scholarships
- Ensure that at least 75% of first-time scholarship recipients were not enrolled in a private school during the previous year
- Submit annually to the state:
 - Data on accepted contributions
 - Demographic data for students receiving scholarships
 - Financial audit performed by a certified public accountant
 - Policies and procedures used to determine scholarship eligibility
 - Verification that no SGO policy or procedure restricts parental choice
 - Verification of how priority is given to students zoned to attend a failing school
- Expend scholarship funds by the end of the academic year ending within the calendar year immediately following receipt of the donation
- May not enter into agreements with participating schools that restrict the schools to only accept scholarship students from a particular SGO and reject all other eligible students

SCHOOL REQUIREMENTS

- Comply with health and safety codes
- Conduct criminal background checks on employees
- Be accredited by state-recognized accrediting agency within three years
- Demonstrate financial viability if it is to receive \$50,000 or more in scholarships
- Annually administer the state achievement test or nationally recognized norm-referenced tests to scholarship students and provide test results to the state
- Provide graduation rates of scholarship students to the state
- Maintain website that describes the school, the instructional program of the school, and the tuition and mandatory fees charged by the school

This program ranks

5th

out of 18

Tax Credit Scholarship Programs

- 22** out of 32 pts. | **STUDENT ELIGIBILITY**
- 18** out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 20** out of 24 pts. | **ACCOUNTABILITY**
- 32** out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual
– Means-tested and failing schools

TAX CREDIT VALUE

 **100%** of donation

SCHOLARSHIP CAP

- \$6,000 (GRADES K-5)
- \$8,000 (GRADES 6-8)
- \$10,000 (GRADES 9-12)

DONOR TAX CREDIT CAP

- 50% of tax liability, up to \$50,000 for individuals and couples
- 50% of tax liability for corporations

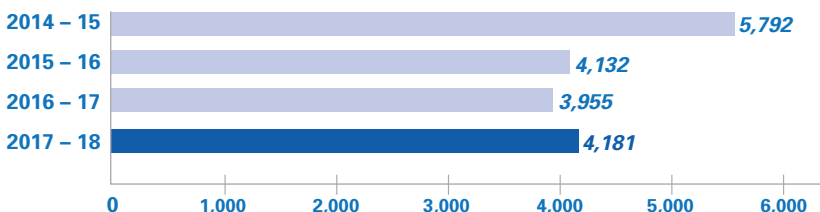
STATEWIDE CAP

\$30 million

YEAR ENACTED

2013

STUDENT PARTICIPATION

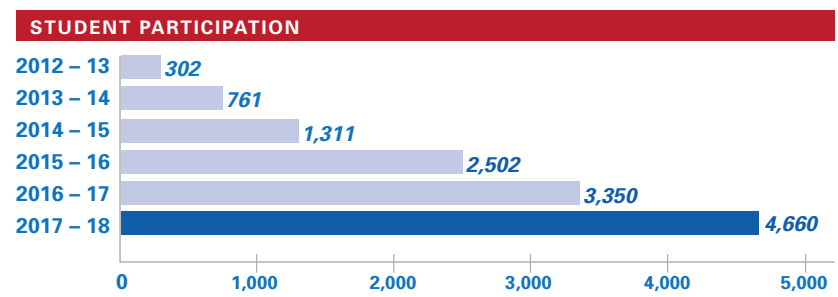


DATA UPDATE

Schools Participating	151
SGOs Operating	5
2016 Donations	\$29,699,374



<p><i>This program ranks</i></p> <p>1st out of 1</p> <p><i>Education Savings Account Program</i></p> <hr/> <p>23 out of 32 pts. STUDENT ELIGIBILITY</p> <p>18 out of 36 pts. PROGRAM AND SCHOLARSHIP SIZE</p> <p>4 out of 20 pts. ACCOUNTABILITY</p> <p>16 out of 16 pts. ESA FEATURES</p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Student must: <ul style="list-style-type: none"> – Be identified as a child with a disability under Section 504 of the Rehabilitation Act, or by a school district, or be eligible to receive special education services from a school district under state law and have an Individualized Education Program (IEP); or – Attend (or an entering kindergarten student zoned to attend) a public school or school district that received a letter grade of a “D” or “F” from the Arizona Department of Education; or – Have a parent who is an active-duty member of the U.S. military or was killed in the line of duty; or – Be adopted from the state foster care system or placed with a family and has a case plan of adoption; or – Be a sibling of a current ESA student; or – Live on a Native American reservation; or – Have a parent that is blind or hearing impaired • Student must have attended public school as a full-time student for the first 100 days of the prior school year; or participated in the Empowerment Scholarship Accounts Program in the previous year; or be entering kindergarten; or have parents on active military duty • Beginning in the 2017-18 school year, students entering kindergarten or grades 1, 6 and 9 are eligible; beginning in the 2018-19 school year, students entering grades K, 1, 2, 6, 7, 9 and 10 are eligible; beginning in the 2019-20 school year, students entering grades K-3, 6-11 are eligible; and beginning in the 2020-21 school year, students entering grades K-12 are eligible; with the exception of those students entering kindergarten, all students must have been enrolled in public school fulltime for 100 days of the prior school year* <p><i>*Program expansion has been paused since 2017 while awaiting ballot referendum in November 2018</i></p>
<p>PROGRAM TYPE</p> <p>Education Savings Account</p> <ul style="list-style-type: none"> – Special needs and foster care – Active-duty military families – Failing schools – Students living on Native American reservations <p><i>2017 law broadened program, see Student Eligibility section</i></p>	<p>PARENT REQUIREMENTS</p> <ul style="list-style-type: none"> • Must sign an agreement to: <ul style="list-style-type: none"> – Provide an education in the subjects of reading, grammar, mathematics, social studies and science – Not enroll students in a school district or charter school – Release the school district from all obligations to educate the student – Not accept a scholarship under any of Arizona’s tax credit scholarship programs – Use the money deposited in the empowerment account for purposes specified in the law and spend accumulated ESA dollars on basic education subjects
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> • 90% of the charter school per-pupil base funding (takes into account grade and disability) – As high as \$32,000 for special needs students – General education student average is \$5,500 	<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • Cannot discriminate on the basis of race, color or national origin • Cannot share, refund or rebate any empowerment account monies with the parent or student
<p>ENROLLMENT CAP</p> <ul style="list-style-type: none"> • Student enrollment may increase by 0.5% of the previous school year’s total public school student enrollment (approx 5,500 students annually), in addition to the prior year’s ESA total. This cap ends in 2020. 	<p>YEAR ENACTED</p> <p>2011</p>
<p>PROGRAM FUNDING</p> <p>\$50.3 million distributed (2017)</p>	



DATA UPDATE

Accounts Awarded	5,045
Schools Participating	N/A
2017 Expenditures	\$50,281,630



STUDENT ELIGIBILITY

- For preschool, student must be enrolling or currently enrolled in a private preschool program for students with disabilities and have an IEP or multidisciplinary evaluation team (MET) report from an Arizona public school
- Additional requirements may be determined by School Tuition Organizations (STO)

SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Cannot exchange recommendations of student beneficiaries with other donors
- Report annually to the state:
 - Data on accepted contributions, grants awarded, dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program
 - Dollar amount of scholarships granted to those students whose household income falls between 185% and 342% of the federal poverty guidelines (\$46,435 to \$85,842 for family of four in 2018)
 - Amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received
 - The salary of the STO's top three officials for the fiscal year
 - Proof of independent review of financial statements by a certified public accountant

SCHOOL REQUIREMENTS

- Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools
- Require teachers to be fingerprinted

This program ranks

4th

out of 18

Tax Credit Scholarship Programs

- 32** out of 32 pts. | **STUDENT ELIGIBILITY**
- 32** out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 8** out of 24 pts. | **ACCOUNTABILITY**
- 23** out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—individual

TAX CREDIT VALUE

100% of donation

SCHOLARSHIP CAP

- Tuition only

DONOR TAX CREDIT CAP

- \$1,107 single (\$555 for this program + \$552 Switcher program) (2018)
- \$2,213 married couple (\$1,110 for this program + \$1,103 Switcher program) (2018)

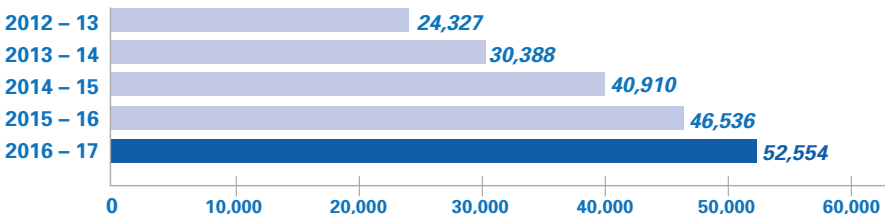
STATEWIDE CAP

None

YEAR ENACTED

1997

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	330
STOs Operating	64
2016 Donations	\$100,959,059



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE
Tax Credit Scholarship—corporate
– Special needs and foster children

TAX CREDIT VALUE
100% of donation

SCHOLARSHIP CAP
• Whichever is less:
– Tuition of private school
– 90% of state aid

DONOR TAX CREDIT CAP
• None

STATEWIDE CAP
\$5 million

YEAR ENACTED
2009

STUDENT ELIGIBILITY

- Student must:
 - Have been placed in foster care at any time before the student graduates from high school or obtains a GED; or
 - Be identified as having a disability under Section 504 of the Rehabilitation Act, identified by a school district as a student with a disability or identified as eligible to receive disability services from a school district

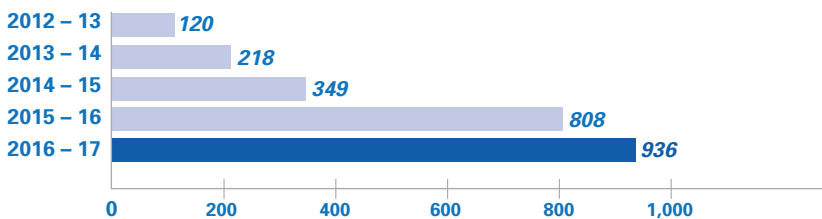
SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Allow the state to verify that scholarships are awarded to students attending a qualified school
- Report annually to the state:
 - Data on accepted contributions, grants awarded, dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program
 - Dollar amount of scholarships granted to those students whose household income falls between 185% and 342% of the federal poverty guidelines (\$46,435 and \$85,842 for family of four in 2018)
 - Amount of money being held for identified student scholarships in future years
 - List of participating schools with the number and dollar amount of scholarship awards received
 - Salary of the STO's top three officials for the fiscal year
 - Proof of independent review of financial statements by a certified public accountant

SCHOOL REQUIREMENTS

- Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools
- Require teachers to be fingerprinted

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	148
STOs Operating	14
2016 Donations	\$5,000,000



STUDENT ELIGIBILITY

- To be eligible:
 - Family income cannot exceed 185% of the amount required to qualify for the free or reduced-price lunch program (\$46,435 for family of four in 2018)
 - Student must have attended an Arizona public school as a full-time student for at least 90 days of the prior fiscal year or one full semester and then transferred from the public school to a private school. Those students who transfer to a qualified school after the first full semester are eligible to receive a scholarship that same academic year; or
 - Student must be enrolling or currently enrolled in a private school kindergarten; or
 - Student must be enrolling or currently enrolled in a private preschool program for students with disabilities (preschool students must have an MET or IEP from an Arizona public school; a 504 plan does not meet the requirement); or
 - Student must be a dependent of a member of the U.S. armed forces who is stationed in Arizona; or
 - Student received an individual scholarship in a prior year and continued to attend a private school in subsequent years

This program ranks

7th

out of 18

Tax Credit Scholarship Programs

- 25** out of 32 pts. | **STUDENT ELIGIBILITY**
- 22** out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 8** out of 24 pts. | **ACCOUNTABILITY**
- 31** out of 38 pts. | **TAX CREDIT FEATURES**

SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Must allow the state to verify that scholarships are awarded to students attending a qualified school
- Report annually to the state:
 - Data on accepted contributions, grants awarded, dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program, dollar amount of scholarships granted to those students whose household income falls between 185% and 342% of the federal poverty level (\$46,435 and \$85,842 for family of four in 2018), amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, the salary of the STO’s top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant

PROGRAM TYPE

Tax Credit Scholarship—corporate
– Means-tested

TAX CREDIT VALUE

100% of donation

SCHOLARSHIP CAP

- Tuition Only
- \$5,300 (Grades K-8 in 2017-18)
- \$6,600 (Grades 9-12 in 2017-18)
- Caps increase by \$100 each year

DONOR TAX CREDIT CAP

- None

STATEWIDE CAP

- \$61.91 million (FY 2017)
- \$74.29 million (FY 2018)
- 20% annual increase each year

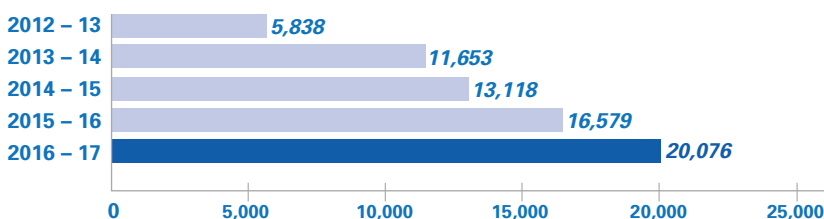
YEAR ENACTED

2006

SCHOOL REQUIREMENTS

- Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools
- Require teachers to be fingerprinted

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	242
STOs Operating	64
2016 Donations	\$51,597,804



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE
Voucher
– Special needs

SCHOLARSHIP CAP
• Whichever is less:
– Foundation funding amount for the current school year
– Tuition and fees of a private school

ENROLLMENT CAP
None

PROGRAM FUNDING
• None specified in the law

YEAR ENACTED
2015

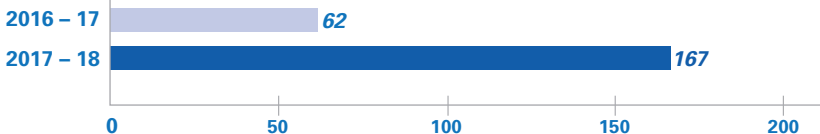
STUDENT ELIGIBILITY

- Student must:
 - Have been accepted for admission into an eligible private school; and
 - Have an Individualized Education Program (IEP) in accordance with the Individuals with Disabilities Act; or
 - Be a child in foster care; or
 - Have attended public school for at least one full academic year (a waiver is available and dependents of active-duty military are exempt from this requirement)

SCHOOL REQUIREMENTS

- Meet accreditation requirements set by the State Board of Education, the Arkansas Nonpublic School Accrediting Association or its successor or another accrediting association recognized by the State Board of Education as providing services to severely disabled individuals; schools that have begun the accreditation process can participate as long as they are accredited within four years
- Demonstrate fiscal soundness by having been in operation for one school year or provide the department with a statement by a certified public accountant confirming that the private school is insured and that it has sufficient capital or credit to operate in the upcoming school year (in lieu of a statement, a surety bond or letter of credit for the amount equal to the scholarship funds for any quarter may be filed with the department)
- Comply with the federal antidiscrimination provisions of 42 U.S.C. §2000d
- Meet state and local health and safety requirements
- Be accountable academically to parents for meeting the educational needs of the student
- Administer annually a nationally recognized norm-referenced test as established by the State Board of Education
 - A student with an IEP that provides for an exemption to standardized testing is not required to take the test; however, schools shall annually prepare a portfolio that provides information on a student’s progress to the student’s parents if a student is exempt from standardized testing
- Comply with all state laws and regulations governing private schools
- Adhere to the tenets of its published disciplinary procedures before expulsion of a participating student

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	34
2017 Expenditures	\$1,030,115



STUDENT ELIGIBILITY

- Student must have been diagnosed with one of the following: anaphylaxis, autism, cerebral palsy, deafness, down syndrome, dual sensory impaired, high-risk, hospital or homebound, intellectual disability, muscular dystrophy, Phelan-McDermid syndrome, Prader-Willi syndrome, have a rare disease as defined by the National Organization for Rare Disorders, spina bifida, traumatic brain injury, visually impaired, Williams syndrome, or be considered a high-risk 3-, 4- or 5-year-old child with a developmental delay in cognition, language or physical development
- Student must have either an Individual Education Plan (IEP) from a Florida school district or a formal diagnosis from a licensed physician or psychologist

PARENT REQUIREMENTS

- Parent must sign an agreement with the tax scholarship funding organization (SFO) annually to:
 - Affirm that the student is enrolled in a program that meets regular school attendance requirements
 - Use program funds only for authorized purposes including not submitting payment to both Medicare and Gardiner for the same service
 - Ensure that the student takes all appropriate standardized assessments, either the state assessment test or a nationally recognized norm-referenced test
 - Affirm that the parent will not transfer any college saving funds to another beneficiary
 - Affirm that the parent will not take possession of any funding provided by the state

SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS

- Participate in the Florida Tax Credit Scholarship Program
- Determine student eligibility
- Provide the Department of Education with information on the student to enable the Department to report the student for funding
- Establish and maintain separate accounts for each eligible student
- Verify qualifying expenditures
- Return any unused funds to the department when the student is no longer eligible for a Gardiner Scholarship

SCHOOL REQUIREMENTS

- Comply with all requirements of private schools participating in the John M. McKay Scholarship for Students with Disabilities Program or the Florida Tax Credit Scholarship
- Provide SFO with all documentation required for the student’s participation, including the private school and student fee schedules
- Be academically accountable to the parent by:
 - Annually providing to the parent a written explanation of the student’s progress
 - Annually administering, for students participating in the program in grades 3-10, one of the nationally norm-referenced tests identified by the Florida Department of Education or the statewide assessments; a participating private school shall report a student’s scores to the parent; students with disabilities for whom standardized testing is not appropriate are exempt from this requirement

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE
Education Savings Account
- Special needs

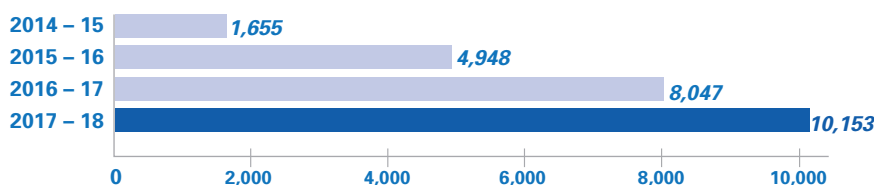
SCHOLARSHIP CAP
• 90% of the amount of public school funding that the student would have received in a public school

ENROLLMENT CAP
• None

PROGRAM FUNDING
• \$105.3 million appropriated for 2017-18
• \$124.6 million appropriated for 2018-19

YEAR ENACTED
2014


STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	993
SFOs Operating	2
2017 Expenditures	\$105,300,000



<p><i>This Guidebook does not score or rank programs that did not have students enrolled for the 2017-2018 school year.</i></p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • A student is eligible for a scholarship if he or she is enrolled in a Florida public school in grades K-12 and has reported an incident of: battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, harassment, assault or battery; threat or intimidation; or fighting at school • Upon conclusion of the investigation or within 15 days after the incident was reported, whichever occurs first, the school district must notify the student’s parent about the Hope Scholarship Program and offer the parent an opportunity to enroll his or her student in another public school that has capacity or to request and receive a scholarship to attend an eligible private school, subject to available funding • Students may use the Hope Scholarship until the student returns to public school or graduates from high school, whichever occurs first 																
<p>PROGRAM TYPE Tax Credit Scholarship—individual – Bullied and harassed students</p>	<p>DONOR ELIGIBILITY</p> <ul style="list-style-type: none"> • The purchaser of a motor vehicle is granted a credit of 100% of an eligible contribution made to an eligible nonprofit scholarship funding organization against any state tax, up to \$105 • Donations are collected from the purchaser by a car dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle on or after October 1, 2018 																
<p>TAX CREDIT VALUE  100% of donation</p>	<p>SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS</p> <ul style="list-style-type: none"> • Must be annually approved by the State Board of Education • Allowed to keep 3% of funds raised to cover operating expenses if the SFO has operated with clean audits for more than three years • Make scholarships available for more than one school • Submit to the state: <ul style="list-style-type: none"> – Financial and compliance audit performed by certified public accountant – Operational audit conducted by the state auditor general – Quarterly reports on the number of scholarship recipients and participating schools 																
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> • The max amount of private school scholarships is as follows: <ul style="list-style-type: none"> – Grades K-5 (88% of avg per-pupil funding for public schools: approx \$6,519 for 2018-19) – Grades 6-8 (92% of avg per-pupil funding for public schools: approx \$6,815 for 2018-19) – Grades 9-12 (96% of avg per-pupil funding for public schools: approx \$7,111 for 2018-19) • Alternatively, eligible students may receive up to a \$750 scholarship for transportation to an out-of-district public school 	<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • Be approved by the state • Submit to the state annual sworn compliance reports regarding all local and state health, fire and safety codes • Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d • Teachers and other school personnel working with scholarship recipients must undergo federal background checks; school owners and operators must undergo a federal background check every five years • Teachers must have a bachelor’s degree, three years of teaching experience or special expertise; schools must notify parents in writing, or on the school’s website, about the qualifications of classroom teachers • Schools must send quarterly reports to parents on student’s progress • Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter • Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state • Schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education • Scholarship students in grades 3-10 must take a nationally recognized norm-referenced test or the state public school assessment; all schools with at least 30 students in grades 3-10 taking the test in consecutive years will have the gain scores published by state researchers • DOE will conduct site visits for all new participating schools. Beginning in 2019-20, new schools must receive a satisfactory site visit from DOE before the school is eligible to receive scholarship funding • DOE may conduct site visits on any school that has received a complaint, notice of noncompliance or a notice of proposed action within the previous two years 																
<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> • 100% of state tax liability, up to \$105 per purchase 	<p>YEAR ENACTED 2018</p>																
<p>STATEWIDE CAP There is no cap on total program funding</p>																	
<table border="1"> <thead> <tr> <th colspan="2" data-bbox="68 1816 917 1858">STUDENT PARTICIPATION</th> <th colspan="2" data-bbox="917 1816 1559 1858">DATA UPDATE</th> </tr> </thead> <tbody> <tr> <td colspan="2" data-bbox="68 1858 917 1900">Student participation begins in 2018-2019 school year</td> <td data-bbox="917 1858 1307 1900">Number of Students</td> <td data-bbox="1307 1858 1559 1900">N/A</td> </tr> <tr> <td colspan="2" data-bbox="68 1900 917 1942"></td> <td data-bbox="917 1900 1307 1942">Schools Participating</td> <td data-bbox="1307 1900 1559 1942">N/A</td> </tr> <tr> <td colspan="2" data-bbox="68 1942 917 1990"></td> <td data-bbox="917 1942 1307 1990">SFOs Operating</td> <td data-bbox="1307 1942 1559 1990">1</td> </tr> </tbody> </table>		STUDENT PARTICIPATION		DATA UPDATE		Student participation begins in 2018-2019 school year		Number of Students	N/A			Schools Participating	N/A			SFOs Operating	1
STUDENT PARTICIPATION		DATA UPDATE															
Student participation begins in 2018-2019 school year		Number of Students	N/A														
		Schools Participating	N/A														
		SFOs Operating	1														



STUDENT ELIGIBILITY

- Student must:
 - Have an Individualized Education Plan (IEP) or have an accommodation plan under Section 504 of the Rehabilitation Act
 - Have attended public school in any of the first years prior to the 2010-11 fiscal year
- Children of U.S. military personnel who are transferring are exempt from the prior year public school attendance requirement
- Children who received specialized instructional services under the Voluntary Pre-K Education Program (VPK) the previous school year are exempt from prior year public school attendance requirement

SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor’s degree, three years of teaching experience, or special expertise; schools must notify parents in writing, or on the school’s website, the credentials of all teachers
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state; schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education
- Providing a written explanation to the parent of the student’s progress annually and cooperating with parents who choose to have the student participate in statewide assessments
- Notify the Department when a scholarship student withdraws from the school
- Beginning in 2019-20, new schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE

Voucher
– Special needs

SCHOLARSHIP CAP

- Whichever is less:
 - Amount of public school funding students would have received
 - Tuition and fees of private school

ENROLLMENT CAP

None

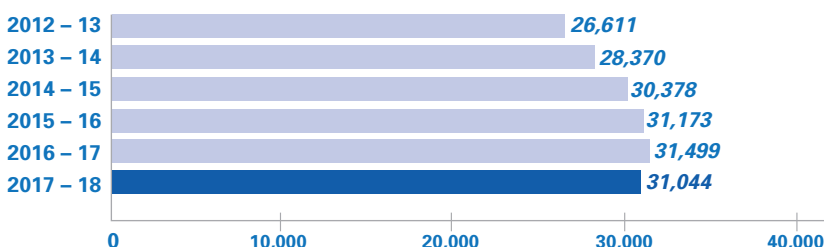
PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

1999

STUDENT PARTICIPATION



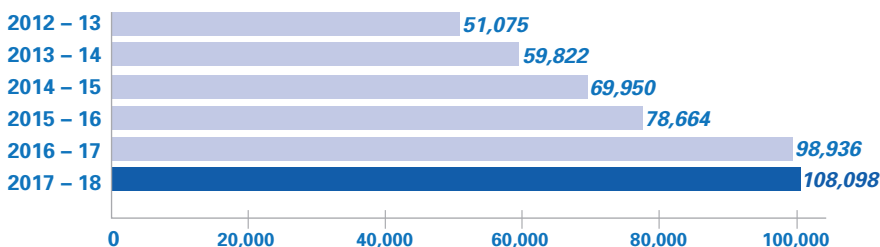
DATA UPDATE

Schools Participating	1,482
2017 Expenditures	\$220,435,448



<p><i>This program ranks</i></p> <p style="font-size: 2em; color: red; font-weight: bold;">1st</p> <p style="color: red; font-weight: bold;">out of 18</p> <p><i>Tax Credit Scholarship Programs</i></p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> Family income cannot exceed 200% of the federal poverty guidelines (\$50,200 for a family of four in 2018) for a full scholarship Family income cannot exceed 260% of the federal poverty guidelines (\$65,260 for a family of four in 2018) for a partial scholarship Students with family income at or below 185% of the federal poverty guidelines (\$46,435 for family of four in 2018), renewing students and students in foster care or out-of-home care get priority
<p>22 out of 32 pts. STUDENT ELIGIBILITY</p> <p>34 out of 52 pts. PROGRAM AND SCHOLARSHIP SIZE</p> <p>22 out of 24 pts. ACCOUNTABILITY</p> <p>38 out of 38 pts. TAX CREDIT FEATURES</p>	<p>SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS</p> <ul style="list-style-type: none"> Must be annually approved by the State Board of Education Allowed to keep 3% of funds raised to cover operating expenses if the SFO has operated with clean audits for more than three years May carryforward up to 25% of funds for the next year's scholarships Make scholarships available for more than one school Submit to the state: <ul style="list-style-type: none"> Financial and compliance audit performed by certified public accountant Operational audit conducted by the state auditor general Quarterly reports on the number of scholarship recipients and participating schools
<p>PROGRAM TYPE</p> <p>Tax Credit Scholarship— — corporate — Means-tested</p>	<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> Be approved by the state Submit to the state annual sworn compliance reports regarding all local and state health, fire and safety codes Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d Teachers and other school personnel working with scholarship recipients must undergo federal background checks; school owners and operators must undergo a federal background check every five years Teachers must have a bachelor's degree, three years of teaching experience or special expertise; schools must notify parents in writing, or on the school's website, the credentials of all teachers Schools must send quarterly reports to parents on student's progress Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state Schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education Scholarship students in grades 3-10 must take a nationally recognized norm-referenced test or the state public school assessment. All schools with at least 30 students in grades 3-10 taking the test in consecutive years will have the learning gains scores published by state researchers
<p>TAX CREDIT VALUE</p> <p style="color: red; font-size: 1.5em; font-weight: bold;">100%</p> <p>of donation</p>	<p>STATEWIDE CAP</p> <ul style="list-style-type: none"> \$873.5 million (2017-18) \$873.5 million (2018-19) Cap is allowed to increase by 25% in any year after 90% of the cap is reached
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> For private school scholarships, whichever is less: <ul style="list-style-type: none"> Tuition and fees Grades K-5 (88% of average public school per-pupil funding: approximately \$6,420) Grades 6-8 (92% of average public school per-pupil funding: approximately \$6,815) Grades 9-12 (96% of average public school per-pupil funding: approximately \$7,111) \$750 scholarship covering transportation to an out-of-district public school 	<ul style="list-style-type: none"> Beginning in 2019-20, new schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding
<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> 100% of state tax liability 	
<p>YEAR ENACTED</p> <p>2001</p>	

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	1,801
SFOs Operating	2
2017 Donations	\$631,100,000



STUDENT ELIGIBILITY

- Student must have attended public school the previous year or be entering pre- kindergarten, kindergarten or 1st grade

STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Have an independent board of directors
- Ensure donors cannot designate their donations to any individual student
- Submit annually to the state:
 - Data on accepted contributions and tax credits approved
 - Independent review of financial statements by a certified public accountant
 - Total number of students and total dollar value of scholarships awarded each year
- Publicly disclose annually:
 - Total number of scholarships approved
 - Total number and amount of donations received
 - Household income of scholarship recipients

SCHOOL REQUIREMENTS

- Be accredited or in the process of becoming accredited
- Comply with the federal Civil Rights Act of 1964
- Comply with all state private school regulations, including health and safety codes

This program ranks

10th

out of 18

Tax Credit Scholarship Programs

- 31** out of 32 pts. | **STUDENT ELIGIBILITY**
- 12** out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 4** out of 24 pts. | **ACCOUNTABILITY**
- 25** out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

TAX CREDIT VALUE

100% of donation

SCHOLARSHIP CAP

- 100% of state and local per-pupil funding—\$9,817 for 2017-18 school year

DONOR TAX CREDIT CAP

- \$1,000 single
- \$2,500 married couple
- 75% of corporation’s state income tax liability
- \$10,000 for corporate pass-through entity

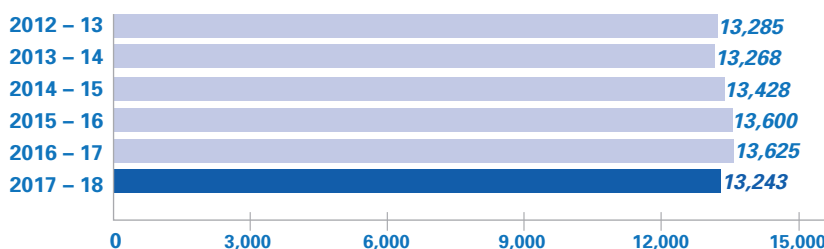
STATEWIDE CAP

\$100 million

YEAR ENACTED

2008

STUDENT PARTICIPATION



DATA UPDATE

SSOs Operating	24
2017 Donations	\$53,438,854



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

STUDENT ELIGIBILITY

- Student must:
 - Have attended public school the previous year
 - Have an Individualized Education Program (IEP) for the entire school year prior to receiving a scholarship

SCHOOL REQUIREMENTS

- Notify state regarding intention to participate
- Demonstrate financial viability
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Comply with state health and safety requirements
- Be accredited or in the process of becoming accredited
- Require teachers to have a bachelor’s degree or three years’ experience in education or health
- Provide parents with teachers’ credentials
- Report to parents and state regarding students’ academic progress

PROGRAM TYPE

Voucher
– Special needs

SCHOLARSHIP CAP

- Whichever is less:
 - Amount of public school funding student would have received
 - Tuition and fees of private school

ENROLLMENT CAP

None

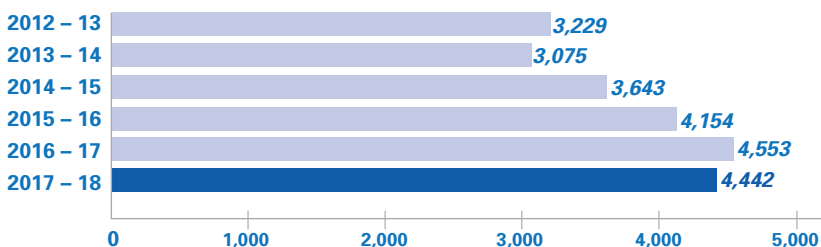
PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2007

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	245
2017 Expenditures	\$29,025,673



STUDENT ELIGIBILITY

- Family income cannot exceed 300% of the federal poverty guidelines (\$75,300 for family of four in 2018)
- Renewing student’s family income can increase to 400% of federal poverty guidelines (\$100,400 for family of four in 2018)
- Priority given to: returning scholarship students; students whose family income does not exceed 185% of the federal poverty guidelines (\$46,435 for family of four in 2018); students who live in a focus district (district that has at least one school where at least one student subgroup average performance is at or below the state average for the lowest 10% of student performance or a school with an average graduation rate of less than 60%); and students who are siblings of current scholarship students

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 95% of contributions for scholarships
- Carry forward no more than 25% of contributions to the following calendar year; starting with the 2022-23 school year, no contributions may be carried forward
- Must allow students to transfer a scholarship to any other participating school during the school year
- Must not allow corporate contributions to be directed to a particular school or subset of schools, but may allow individual contributions to be directed to a school or subset of schools
- Comply with the antidiscrimination provisions of 42 U.S.C. 2000d
- Report to the state annually:
 - Total number of certificates of receipt issued and the total dollar amount of contributions received
 - Total dollar amount of scholarships awarded to eligible students
 - Name and address for which scholarships were issued, including the number, grade, race, gender, income level and total dollar value of scholarship used at each school by priority group
 - Financial audit performed by certified public accountant

SCHOOL REQUIREMENTS

- Be recognized by the State Board of Education
- Comply with health and safety codes and federal and state nondiscrimination laws
- Conduct background checks on school employees
- Annually administer state assessments

STATEWIDE CAP

- \$100 million
- Credits are awarded in a manner geographically proportionate to enrollment in private schools in the state, as determined by the Indiana Department of Revenue; if the cap is not reached by June 1, remaining credits are awarded on a first-come, first-served basis

YEAR ENACTED

2017

This Guidebook does not score or rank programs that did not have students enrolled for the 2017-18 school year.

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual
– Means-tested

TAX CREDIT VALUE

 **75%** of donation

SCHOLARSHIP CAP

- Whichever is less:
 - Tuition and fees OR
 - Statewide average operational expense per pupil
- 100% for students whose household income is less than 185% of the federal poverty guidelines (\$46,435), 75% for students whose household income is 185% to 249% of the federal poverty guidelines (\$46,435 to \$62,499) and 50% on for students whose household income is 250% to 400% of the federal poverty guidelines (\$62,750-\$100,400)
- Students eligible to receive services under the Individuals with Disabilities Education Act can receive 200% of the average operational expense per pupil; students who are English learners can receive 120%; students who are gifted and talented can receive 110%

DONOR TAX CREDIT CAP

- \$1 million

STUDENT PARTICIPATION

Student participation begins in 2018-2019 school year

DATA UPDATE

SGOs Operating	9
2018 Donations	\$42,180,417*

*As of August 1, 2018



This program ranks

2nd

out of 11

Voucher Programs

23 out of 32 pts. | **STUDENT ELIGIBILITY**

29 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

18 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Means-tested

SCHOLARSHIP CAP

- Whichever is less:
 - Tuition and fees; or
 - 90% of the state per-pupil funding for students with a family income not exceeding 100% of the required income for the FRL program; or
 - 50% of the state per-pupil funding for students with a family income not exceeding 150% or 200% of the required income for the FRL program (depending on type of scholarship)

ENROLLMENT CAP

None

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2011

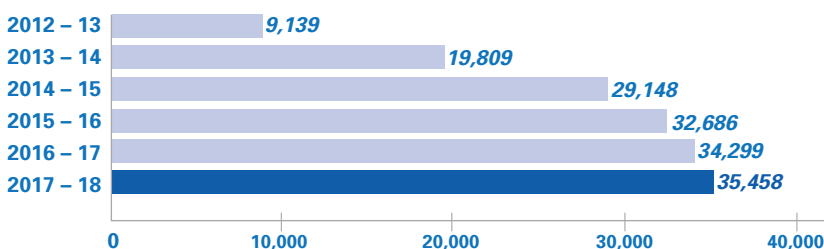
STUDENT ELIGIBILITY

- Family income cannot exceed 100% of the amount required to qualify for the free or reduced-price lunch (FRL) program for a 90% scholarship (\$46,435 for family of four in 2018)
- Family income cannot exceed 150% of the amount required to qualify for the FRL program for a 50% scholarship (\$69,652 for family of four in 2018)
- Student must:
 - Have attended an Indiana public school for two semesters immediately prior to enrolling in the Choice Scholarship Program and have a family income that cannot exceed 150% of the amount required to qualify for the FRL program; or
 - Have an Individualized Education Program (IEP) and a family income that cannot exceed 200% of the amount required to qualify for FRL program (\$92,870 for family of four in 2018); or
 - Be zoned to attend a public school rated “F” and have a family income that cannot exceed 150% of the amount required to qualify for the free or reduced-price lunch program; or
 - Be a sibling of a student who received either a Choice Scholarship or an SGO scholarship in a preceding school year and have a family income that cannot exceed 150% of the amount required to qualify for the FRL program; or
 - Have received a voucher for the entire previous year and have a family income of 200% of the amount required to qualify for the FRL program; or
 - Have received an SGO scholarship in a preceding school year and have a family income of 150% of the amount required to qualify for the FRL program; or
 - Have received a voucher for only part of the previous year or a prior year and have a family income of 150% of the amount required to qualify for the FRL program; or
 - Have used an Early Education Grant to attend Pre-K at an eligible Choice Scholarship school and have a family income that does not exceed 69% of the amount required to qualify for the FRL program (\$32,040 for family of four in 2018)

SCHOOL REQUIREMENTS

- The school must be either:
 - a nonpublic school accredited by the state board or
 - a nonpublic school that meets both of the following:
 - accredited by a national or regional accreditation agency that is recognized by the state board and
 - administers a nationally recognized and norm-referenced assessment to the school's students
- Not discriminate on the basis of race, color or national origin
- Conduct criminal background checks on employees
- Administer the Indiana Statewide Testing for Educational Progress (ISTEP) assessment to all students in the school and report to the state data for A-F ratings, including ISTEP scores and graduation rates
 - To remain eligible to accept new scholarship students, a school must not be rated as “D” or “F” for two or more consecutive years
- Grant the state full access to its premises for observing classroom instruction and reviewing any instructional materials and curricula
- Provide civic and character education and display related historical documents
- Select students for admission via public lottery if the number of Choice Scholarship applicants exceeds the number of available seats

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	318
2017 Expenditures	\$153,967,952



STUDENT ELIGIBILITY

- Family income cannot exceed 200% of the amount required to qualify for the free or reduced-price lunch program (\$92,870 for family of four in 2018)

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Be certified by the state
- Make scholarships available for more than one school
- Conduct criminal background checks on all SGO employees and board members
- Have an outside financial audit conducted and provide an annual report to the state

SCHOOL REQUIREMENTS

- Be accredited by a national or regional accreditation agency that is recognized by the state board
- Administer statewide assessments or other nationally recognized and norm-referenced assessment to all students in the school

This program ranks

6th

out of 18

Tax Credit Scholarship Programs

27 out of 32 pts.	STUDENT ELIGIBILITY
18 out of 52 pts.	PROGRAM AND SCHOLARSHIP SIZE
16 out of 24 pts.	ACCOUNTABILITY
27 out of 38 pts.	TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—
corporate and individual
– Means-tested

TAX CREDIT VALUE

 **50%** of donation

SCHOLARSHIP CAP

- Tuition and fees

DONOR TAX CREDIT CAP

None

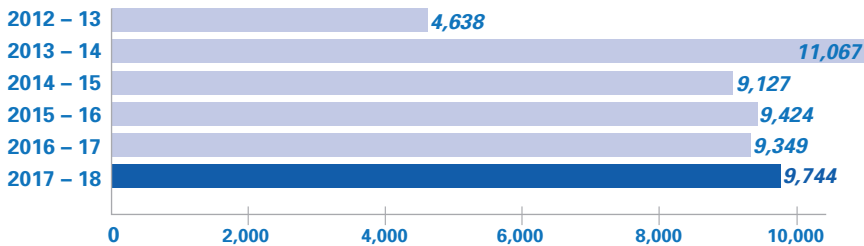
STATEWIDE CAP

12.5 million in credits
(2017-18)

YEAR ENACTED

2009

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	322
SGOs Operating	7
2017 Donations	\$24,957,566



This program ranks

13th

out of 18

Tax Credit Scholarship Programs

- 24 out of 32 pts. | STUDENT ELIGIBILITY
- 12 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 8 out of 24 pts. | ACCOUNTABILITY
- 25 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—
corporate and individual
– Means-tested

TAX CREDIT VALUE

 **65%** of donation

SCHOLARSHIP CAP

- Tuition only

STATEWIDE CAP

- \$12 million
- 25% for corporations
- 75% for individuals and married couples

YEAR ENACTED

2006

STUDENT ELIGIBILITY

- Family income cannot exceed 300% of the federal poverty guidelines (\$75,300 for family of four in 2018)

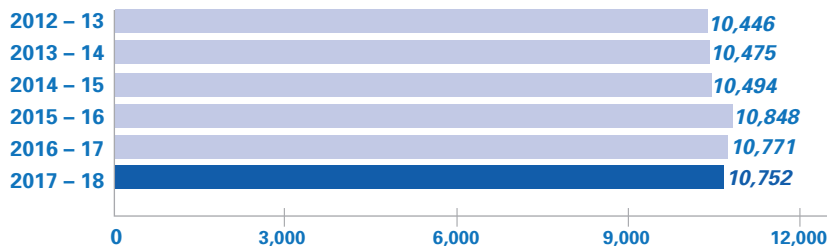
SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Obtain an annual review of financial statements by a public accounting firm
- Submit data to the state on accepted contributions, grants awarded, and participating schools

SCHOOL REQUIREMENTS

- Be accredited
- Comply with federal Civil Rights Act of 1964 and Iowa Chapter 216
- Comply with state health and safety codes

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	144
SGOs Operating	12
2017 Donations	\$18,461,866



STUDENT ELIGIBILITY

- Family income cannot exceed 100% of the federal poverty guideline (\$25,100 for a family of four in 2018)
- Student must:
 - Have attended a Title I Focus School or Title I Priority School (failing school); or
 - Be younger than 6 years old when first seeking a scholarship

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% of contributions for scholarships within 36 months of receiving the contributions
- Issue a receipt prescribed by the Secretary of Revenue to any contributing taxpayer
- Receive written verification from the State Board of Education that a student is eligible prior to awarding an educational scholarship for students previously enrolled in a public school
- Report to the State Board of Education all students receiving a scholarship
- Ensure that qualified schools receiving scholarships are in compliance with the requirements of the program
- Have its accounts examined and audited by a certified public accountant at the end of each calendar year for verification that the education scholarships that were awarded were distributed to the eligible students, and file a copy of the audit with the State Board of Education
- Submit annually to the state (via a report approved by a certified public accountant):
 - Names and addresses of eligible students receiving an educational scholarship from the SGO
 - Total number and dollar amount of contributions received during the preceding year
 - Total number and dollar amount of educational scholarships awarded in the preceding year
- SGOs receiving more than \$50,000 in donations annually must provide the State Board of Education a surety bond or financial information demonstrating the SGO’s ability to pay the amount expected to be received during the school year

SCHOOL REQUIREMENTS

- Must be nonpublic elementary or secondary schools located in Kansas

This program ranks

18th
out of 18

Tax Credit Scholarship Programs

- 13** out of 32 pts. | **STUDENT ELIGIBILITY**
- 8** out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 4** out of 24 pts. | **ACCOUNTABILITY**
- 26** out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual
– Means-tested and failing schools

TAX CREDIT VALUE

 **70%** of donation

SCHOLARSHIP CAP

- \$8,000

DONOR TAX CREDIT CAP

- 100% of state income tax liability not to exceed \$500,000 donation (\$350,000 credit)

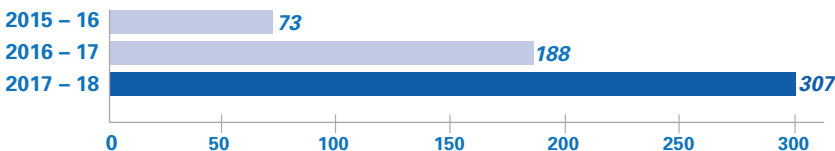
STATEWIDE CAP

\$10 million

YEAR ENACTED

2014

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	103
SGOs Operating	10
2017 Donations	\$4,159,881



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE

Voucher
– Special needs

SCHOLARSHIP CAP

- Families participating in this program receive an educational certificate, which is paid directly to the school on behalf of the family. The certificate is worth either approximately 50% of the per-pupil allocation of state funds to the student’s local school district or the school’s tuition and fees, whichever is less. This amount averages approx. \$2,500 across the state.
- Whichever is less:
 - 50% of state per-pupil funding
 - Tuition of private school

ENROLLMENT CAP

None

PROGRAM FUNDING

\$1,000,000

STUDENT ELIGIBILITY

- Students that have been evaluated by a Louisiana public school district and determined to be in need of services for specific exceptionalities and have an Individual Education Plan, district-provided services plan or a nonpublic-school-created service plan
- Student must:
 - Have an Individualized Education Program (IEP)
 - Be in need of services for autism, mental disability, emotional disturbance, developmental delay, other health-impairment-specific learning disability or traumatic brain injury
 - Be eligible to attend a public school
 - Reside in one of the six largest parishes: Jefferson, East Baton Rouge, Orleans, Caddo, St. Tammany or Lafayette

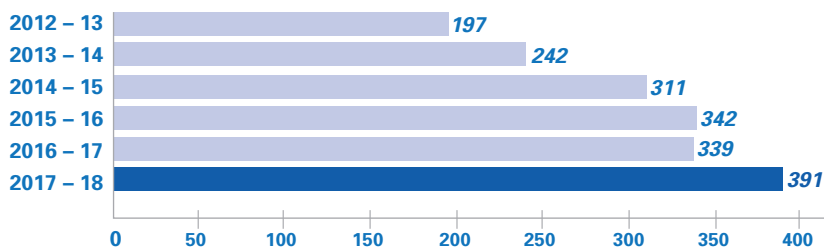
SCHOOL REQUIREMENTS

- Nonpublic schools must be approved by the Board of Elementary and Secondary Education (BESE), comply with Brumfield v. Dodd, an anti-discrimination order, and be located in Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Orleans, or St. Tammany parishes to be eligible
- Submit a notice of intent to participate to the Louisiana Department of Education
- Must have provided services to students with exceptionalities for at least two years prior to joining the program, and employ teachers with valid certification in special education
- Be approved by the state to participate
- Comply with state nondiscrimination and health and safety requirements
- Require teachers to be certified to teach special education

YEAR ENACTED

2010

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	19
2017 Expenditures	\$1,000,000



STUDENT ELIGIBILITY

- Students entering kindergarten or enrolled in a C, D or F school with a family income that does not exceed 250% of the federal poverty guidelines (\$62,750 for family of four in 2018)

SCHOOL REQUIREMENTS

- Public schools must be rated A or B based on the most recent school performance scores
- Private schools must be approved by the Board of Elementary and Secondary Education (BESE) and comply with Brumfield v. Dodd antidiscrimination order
- Private schools must also possess adequate organizational capacity, submit a notice of intent to participate to the Louisiana Department of Education and be approved by the state to participate
- Comply with health and safety codes
- Not discriminate on the basis of race, color or national origin
- Use an open admissions process in enrolling scholarship recipients
- Administer all Louisiana state examinations required under the school and district accountability system
- Receive a Scholarship Cohort Index of at least 50 to remain eligible to accept new students
- Provide scholarships to no more than 20% of students for private schools in operation fewer than two years
- Submit to the state an annual independent financial audit conducted by a certified public accountant
- Conduct criminal background checks on all school employees
- Maintain a curriculum of a quality at least equal to that prescribed for public schools

This program ranks

9th
out of 11

Voucher Programs

23 out of 32 pts. | **STUDENT ELIGIBILITY**

15 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

14 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Means-tested and failing schools

SCHOLARSHIP CAP

- Whichever is less:
 - State and local per-pupil funding (state average of \$11,010 for 2016-17)
 - Tuition, fees and costs associated with testing

ENROLLMENT CAP

None

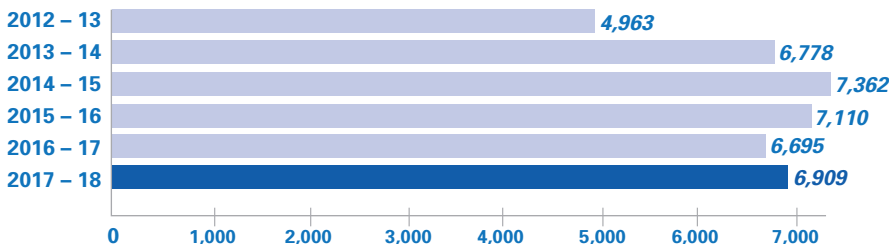
PROGRAM FUNDING

- 2017 Funding: \$42.5 million
- 2018 Funding: \$41.9 million

YEAR ENACTED

2008

STUDENT PARTICIPATION

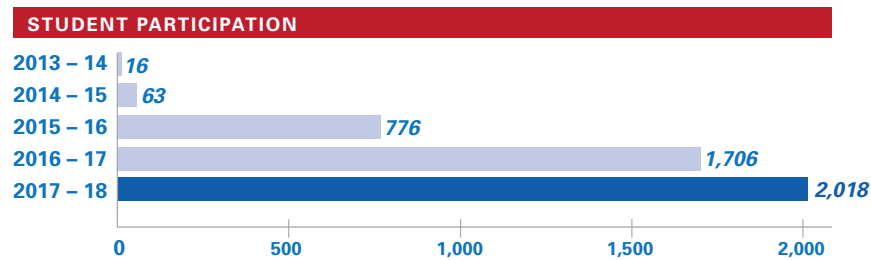


DATA UPDATE

Schools Participating	122
2017 Expenditures	\$42,500,000



<p><i>This program ranks</i></p> <p style="font-size: 2em; color: #c00000; text-align: center;">3rd</p> <p style="text-align: center;">out of 18</p> <p style="text-align: center;"><i>Tax Credit Scholarship Programs</i></p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Students are eligible if the student’s family income does not exceed 250% of the federal poverty guidelines (\$62,750 for family of four in 2018) and the student either: <ul style="list-style-type: none"> – Is entering kindergarten for the first time; or – Was enrolled in a Louisiana public school during the previous year; or – Participated in either the Tuition Donation Rebate Program or Louisiana Scholarship Program during the previous year • Priority given to students who are from public schools that received a letter grade of “D” or “F,” received a scholarship in the previous year, or are siblings of participating students
<p>23 out of 32 pts. STUDENT ELIGIBILITY</p> <p>24 out of 52 pts. PROGRAM AND SCHOLARSHIP SIZE</p> <p>20 out of 24 pts. ACCOUNTABILITY</p> <p>33 out of 38 pts. TAX CREDIT FEATURES</p>	<p>SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS</p> <ul style="list-style-type: none"> • Use at least 95% of contributions for scholarships • Conduct background checks on school employees and board members • Report annually to the state: <ul style="list-style-type: none"> – Total number and dollar amount of contributions received and scholarships awarded – Total amount expended on administrative costs – Tuition and fee amounts published by participating schools – Information on contributions made by each contributor – Financial information report by a certified public accountant
<p>PROGRAM TYPE</p> <p>Tax Credit Scholarship—corporate and individual</p> <ul style="list-style-type: none"> – Means-tested and failing schools 	<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • Be approved by the Board of Elementary and Secondary Education • Not discriminate on the basis of race, color or national origin • Conduct background checks on school employees • Annually administer and report the results of the state test associated with the school and district accountability system to all participating students in grades that require testing under the state’s accountability testing requirements for public schools • Any school receiving more than \$50,000 in scholarship money must: <ul style="list-style-type: none"> – File financial information demonstrating its financial viability – File a surety bond if in operation for five years or less
<p>TAX CREDIT VALUE</p> <p> 95% of donation</p>	
<p>SCHOLARSHIP CAP</p> <p>School Tuition Organizations determine scholarship amounts. Amounts cannot exceed the school’s tuition and fees or 80% of state per-pupil funding for elementary and middle school (\$4,184.80) and 90% for high school (\$4,707.90), whichever is less.</p>	
<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> • 100% of state tax liability 	
<p>STATEWIDE CAP</p> <p>None</p>	
<p>YEAR ENACTED</p> <p>2012</p>	



DATA UPDATE

Schools Participating	174
STOs Operating	3
2017 Donations	\$5,600,000



STUDENT ELIGIBILITY

- Family income must qualify for the free or reduced lunch program (\$46,435 for family of four in 2018)
- An appointed BOOST Advisory Board reviews categories of eligible applicants ranked by family income by the Maryland State Department of Education and determines award amounts for categories of eligible students who will receive a scholarship; priority is given to students who received a scholarship the preceding year and to students who are transferring from a public to a nonpublic school

SCHOOL REQUIREMENTS

- Participate in Maryland’s Aid to Non-Public Schools Program for textbooks and computer hardware
- Provide more than only prekindergarten and kindergarten programs
- Administer national, norm-referenced assessments to all students starting in 2018-19 school year
- Comply with Maryland’s Title VI of the Civil Rights Act of 1964 as amended and Title 20, Subtitle 6 of the State Government Article, and not discriminate in student admissions on the basis of race, color, national origin, or sexual orientation

This program ranks

11th

out of 11

Voucher Programs

22 out of 32 pts. | **STUDENT ELIGIBILITY**

6 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

14 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Means-tested

SCHOLARSHIP CAP

- Whichever is less:
 - The statewide average per-pupil expenditure by all school districts
 - Tuition

ENROLLMENT CAP

None

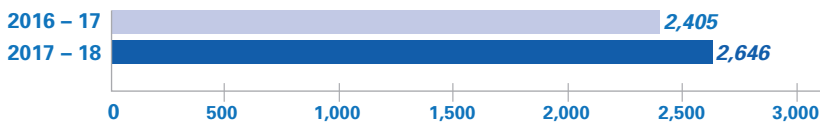
PROGRAM FUNDING

\$5 million

YEAR ENACTED

2016

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	180
FY 2018 Appropriation	\$6,086,897



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

STUDENT ELIGIBILITY

- Student must:
 - Be diagnosed with dyslexia
 - Have been accepted for admission to an eligible private school
 - Have been enrolled in a public school during the previous school year at the time that average daily attendance (ADA) was determined for the public school systems or attended a previously approved participating private school

SCHOOL REQUIREMENTS

- Be a state-accredited special purpose school
- Provide comprehensive dyslexia therapy instruction delivered by Mississippi Department of Education-licensed dyslexia therapists to children diagnosed with dyslexia as a primary learning disability
- Use daily Orton-Gillingham-based therapy
- Have school leadership trained in dyslexia
- Provide the state all documentation required for a student’s participation
- Provide parents with a written explanation of the student’s progress
- Conduct background checks on teachers and other school personnel
- Submit to annual audits of financial records by the state auditor

PROGRAM TYPE

Voucher
– Special needs

SCHOLARSHIP CAP

- 100% of the Mississippi Adequate Education Program base student cost (state portion of per-pupil funding)

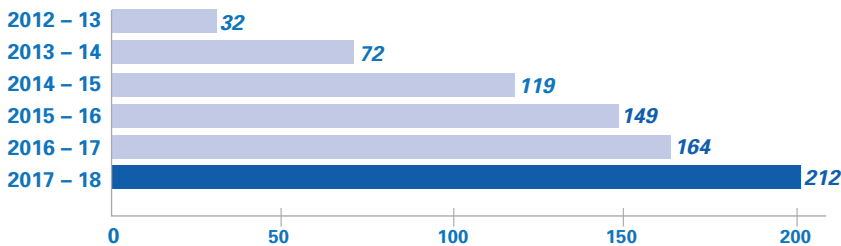
PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2012

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	5
2017 Expenditures	\$1,040,712 (APPROX.)



PARENT REQUIREMENTS

- Parent must sign an agreement promising to:
 - Provide an organized, appropriate educational program with measurable annual goals
 - Document his or her participating student’s disability
 - Not enroll his or her participating student in a public school and not participate in the state’s Dyslexia Therapy Scholarship or the Speech-Language Therapy Scholarship
 - Acknowledge as part of the agreement that the participating student has no individual entitlement to a free appropriate public education from his or her home school district, including special education and related services, for as long as the student is participating in the program
- Parents must use program funds only for authorized purposes
- Every three years after initial enrollment in the program, a parent of a participating student must document that the student continues to be identified by the school district, a federal or state government agency, or a licensed physician or psychometrist as a child with a disability as defined by the federal Individuals with Disabilities Education Act (20 U.S.C. §1401(3))

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

SCHOOL REQUIREMENTS

- Be accredited by a state or regional accrediting agency or be approved/licensed by the State Department of Education
- Comply with the nondiscrimination policies set forth in 42 U.S.C. §1981
- Provide parents with details of the school’s programs, qualifications, experience and capacities to serve students with special needs
- Comply with all health and safety laws or codes that apply to nonpublic schools
- Hold a valid occupancy permit if required by the school’s municipality
- Have no public record of fraud or malfeasance
- Offer participating students the option of taking a nationally standardized norm-referenced achievement test
- Conduct criminal background checks on employees and exclude from employment any person not permitted by state law to work in a nonpublic school or anyone who might reasonably pose a threat to the safety of students

PROGRAM TYPE
Education Savings Account
– Special needs

SCHOLARSHIP CAP

- \$6,494 for 2017-18
 - This amount will increase or decrease by the same proportion as the base student cost is increased or decreased

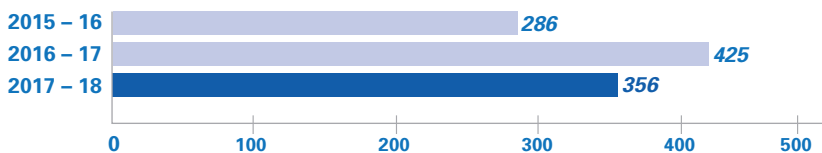
ENROLLMENT CAP

- 1,500 students in 2017-18
 - New student enrollment is limited to 500 additional students each year thereafter; these numbers are dependent on available funding and the amounts appropriated by the state legislature

YEAR ENACTED
2015

PROGRAM FUNDING
\$50.3 million distributed (2017)

STUDENT PARTICIPATION



DATA UPDATE

Accounts Awarded	424
Schools Participating	89
2017 Expenditures	\$1,999,156



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

STUDENT ELIGIBILITY

- Student must:
 - Be entering grades K-6
 - Be evaluated and diagnosed with a speech-language impairment
 - Have previously attended a public or state-accredited special purpose school that emphasizes instruction in speech-language therapy and intervention

SCHOOL REQUIREMENTS

- Be approved as a state-accredited nonpublic special purpose school that is organized to provide, and emphasizes instruction in, speech-language therapy and intervention as the primary purpose of the school
- Provide comprehensive speech-language therapy instruction delivered by speech-language pathologists licensed by the State Department of Education and the American Speech-Language-Hearing Association
- Annually provide the parents of scholarship students a written explanation of the student’s progress
- Conduct criminal background checks on employees
- Allow for an annual audit of its financial records by the state auditor, and file a copy of the audit report and accompanying management letter with the State Board of Education

PROGRAM TYPE

Voucher
– Special needs

SCHOLARSHIP CAP

- 100% of the Mississippi Adequate Education Program base student cost (state portion of per-pupil funding)

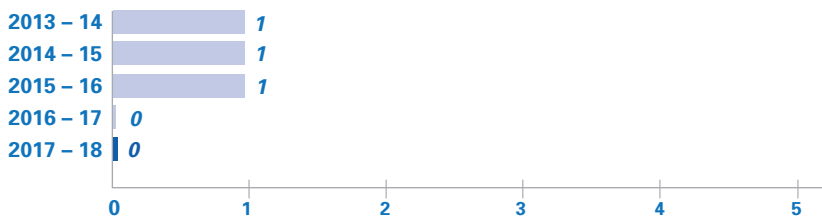
PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2013

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	0
2017 Expenditures	\$0



STUDENT ELIGIBILITY

- Students between the ages of 5 and 18

STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Cannot restrict or reserve scholarships for use at a particular school/education provider
- Pay out contributions in the form of scholarships within three years after receiving them
- Have an annual analysis done by an independent certified public accountant that includes:
 - Total number and dollar value of individual and corporate contributions
 - Total number and dollar value of scholarships obligated to eligible students
 - Total number and dollar value of scholarships awarded to eligible students
- Maintain separate accounts for scholarship funds and operating funds

SCHOOL (QUALIFIED EDUCATION PROVIDER) REQUIREMENTS

- Be accredited, have applied for accreditation, or be provisionally accredited by a state, regional, or national accreditation organization, or be a non-accredited provider or tutor that has informed the child’s parents in writing that the provider is not accredited and is not seeking accreditation
- Administer a nationally recognized standardized assessment test or criterion-referenced test and make the results available to the child’s parents
- Administer a nationally recognized standardized assessment for all 8th and 11th grade students, and provide the overall scores on a publicly accessible website or provide the composite results of the test to the office of public instruction for posting on its website
- Satisfy the health and safety requirements prescribed by law for private schools in Montana

This program ranks

8th

out of 18

Tax Credit Scholarship Programs

- 28** out of 32 pts. | **STUDENT ELIGIBILITY**
- 18** out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 12** out of 24 pts. | **ACCOUNTABILITY**
- 22** out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

TAX CREDIT VALUE

100% of donation

SCHOLARSHIP CAP

- 50% of per-pupil average of total public school expenditures is the maximum amount for each individual scholarship
 - An SSO’s average scholarship amount for all distributed scholarships for an academic year cannot exceed 30% of the per-pupil average

DONOR TAX CREDIT CAP

- \$150

PROGRAM FUNDING

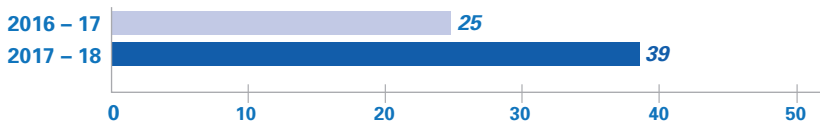
\$3 million

- Cap is allowed to increase by 10% in any year after 100% of the cap is reached via pre-approval of donations by the Montana Department of Revenue

YEAR ENACTED

2015


STUDENT PARTICIPATION

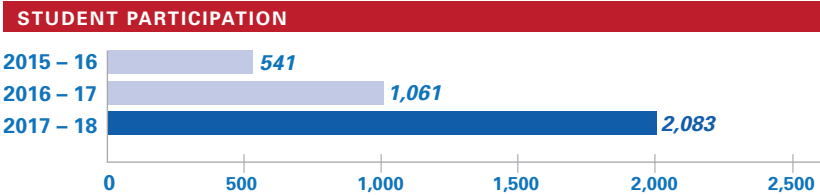


DATA UPDATE

Schools Participating	8
SSOs Operating	1
FY 2017 Donations	\$29,950



<p><i>This program ranks</i></p> <p>2nd out of 18</p> <p><i>Tax Credit Scholarship Programs</i></p> <hr/> <p>24 out of 32 pts. STUDENT ELIGIBILITY</p> <p>22 out of 52 pts. PROGRAM AND SCHOLARSHIP SIZE</p> <p>20 out of 24 pts. ACCOUNTABILITY</p> <p>35 out of 38 pts. TAX CREDIT FEATURES</p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> Family income cannot exceed 300% of the federal poverty guidelines (\$75,300 for family of four in 2018) <p>SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS</p> <ul style="list-style-type: none"> Must be registered with the Department of Education and be a certified 501(c)3 The SO, board and staff cannot own or operate any school that receives money under the Nevada Educational Choice Scholarship Program Cannot own or operate any school that receives money under the Nevada Educational Choice Scholarship Program Use at least 95% of contributions for scholarships Make scholarships available for more than one school Cannot limit scholarships to specific students Submit to the Department of Education: <ul style="list-style-type: none"> Demographic information for each student who receives a scholarship The number of applications for a grant received by the scholarship organization for which a grant was not awarded and the reason that a grant was not awarded in each case The total number and dollar amount of the donations, gifts and grants received by the scholarship organization during the preceding calendar year The total number of students to whom the scholarship organization granted scholarships during the preceding calendar year The total dollar amount of the scholarships made during the preceding calendar year and a description of how each scholarship was used For each school that enrolls a student who receives a scholarship from the SO, the name and address of the school, the number of students enrolled in the school for whom the grant was made, and the total dollar amount of the scholarships provided for students enrolled in the school; if such a pupil was not enrolled in a school, whether the pupil was a homeschooled child or an opt-in child or was not required to attend school for that school year A copy of an audited or compiled financial statement of the scholarship organization prepared by an independent certified public accountant Any donation received by a scholarship organization must not be carried forward for more than five years after the last day of the calendar year in which the donation is made Notify the Department of Taxation in writing not more than 10 days after receiving a donation from a taxpayer with the amount of the donation
<p>PROGRAM TYPE</p> <p>Tax Credit Scholarship—corporate</p> <p>– Means-tested</p>	
<p>TAX CREDIT VALUE</p> <p> 100% of donation</p>	
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> \$7,934 for 2017-2018 Increases by the annual growth of the Consumer Price Index 	
<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> 100% of tax liability 	
<p>STATEWIDE CAP</p> <ul style="list-style-type: none"> \$26 million (fiscal year 2017-18) For each succeeding fiscal year, an amount equal to 110% of the amount authorized for the preceding fiscal year 	<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> Register with the Department of Education Be licensed by the Nevada Department of Education, which requires that schools: <ul style="list-style-type: none"> Provide the curriculum required of Nevada public schools, 180 days of instruction and the same number of minutes of instruction per day that is required of public schools Comply with health and safety codes Submit a financial statement if the school has more than 30 students Conduct fingerprint checks for teachers and other school personnel Administer at least one nationally norm-referenced test that has been approved by the Department of Education to participating students and report the results to the Department Submit a report to the Department of Education that includes demographic information on each enrolled participating student, information on the scholarship organizations that serve those students, and how the scholarship money has been used
<p>YEAR ENACTED</p> <p>2015</p>	



DATA UPDATE

Schools Participating	89
SOs Operating	3
2017 Donations	\$26,050,000



<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Student must be enrolled in a Nevada public school for at least 100 days prior to receiving the education savings account 	<p><i>This Guidebook does not score or rank programs that did not have students enrolled for the 2017-2018 school year.</i></p>
<p>PARENT REQUIREMENTS</p> <ul style="list-style-type: none"> • Parent must sign an agreement promising that: <ul style="list-style-type: none"> – The student will receive instruction from a private school, a postsecondary education institution in the state, a program of distance education that is not offered by a public school or the Department of Education, a tutor or tutoring agency, or the parent who has made an application to the State Treasurer – Money in the education savings account will be expended only as authorized by law 	
<p>SCHOOL (PARTICIPATING ENTITY) REQUIREMENTS</p> <ul style="list-style-type: none"> • Post a surety bond in an amount equal to the amount reasonably expected to be paid or provide evidence that a participating entity has assets sufficient to cover the amount, if the payments made from education savings accounts will total more than \$50,000 during any school year • Ensure that participating students take the state assessment in math and English language arts or a norm-referenced assessment in math and English language arts each school year and provide for value-added assessments of the results • If a private school, be licensed by the Nevada Department of Education <ul style="list-style-type: none"> – Provide the curriculum required of Nevada public schools, 180 days of instruction and the same number of minutes of instruction per day that is required of public schools – Comply with health and safety codes – Submit a financial statement if the school has more than 30 students – Conduct fingerprint checks for teachers and other school personnel 	
<p>PROGRAM TYPE Education Savings Account</p>	
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> • 100% of the statewide average basic support per pupil for students with disabilities and students with a household income that is less than 185% of the federal poverty guidelines (\$46,435 for a family of four in 2018) • 90% of the statewide average basic support per pupil for all other students enrolled in public schools 	
<p>ENROLLMENT CAP None</p>	
<p>PROGRAM FUNDING None</p>	
<p>YEAR ENACTED 2015</p>	

PROGRAM UPDATE

Students were slated to participate in the ESA program starting in 2018, but school choice opponents filed two lawsuits against the program. In 2016, the Nevada Supreme Court upheld the program but struck down the funding mechanism. Nevada must pass legislation to create a new funding mechanism in order to activate this program.



This program ranks

17th

out of 18

Tax Credit Scholarship Programs

- 24 out of 32 pts. | STUDENT ELIGIBILITY
- 12 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 4 out of 24 pts. | ACCOUNTABILITY
- 25 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate
– Means-tested

TAX CREDIT VALUE

 85% of donation

SCHOLARSHIP CAP

- At least \$4,646 for students receiving special education programs or services
- Scholarship for homeschooled students is limited to 25% of \$2,655 (program’s average scholarship amount)
- The scholarship cap increases by the annual growth of the Consumer Price Index

DONOR TAX CREDIT CAP

- No more than 10% of the aggregate amount of tax credits permitted in a given year

STUDENT ELIGIBILITY

- Family income cannot exceed 300% of the federal poverty guidelines (\$75,300 for family of four in 2018)
- Private school and homeschool students are also eligible

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Comply with state and federal antidiscrimination and privacy laws
- Be registered with the director of charitable trusts
- Be approved by the state
- Award at least 40% of scholarships to students who qualified for free and reduced-price lunch (\$46,435 for family of four in 2018) in the final year they were in public school or who received scholarships the previous year
- Must not restrict scholarships for use at a single school and not reserve scholarships for specific students
- Award at least a certain percentage of scholarships to students who either:
 - Currently attend a New Hampshire public school, including a chartered public school; or
 - Received a scholarship in the prior program year (the percentage of students who must meet one of these requirements is specified in state law and changes each year)
- Submit to the state:
 - Total number and dollar amount of scholarships awarded and the percentage of students eligible for free or reduced-price lunch for each of the student eligibility categories
 - Total dollar amount of donations spent on administrative expenses
 - Total carryover dollar amount
 - Total dollar amount of contributions used and not used for scholarships
 - Number of scholarships distributed, per school, and the dollar range of those scholarships
 - Analysis, by ZIP code, of the place of residence for each student receiving a scholarship
 - Number of students who graduated and the number who dropped out of school

SCHOOL REQUIREMENTS

- Comply with state home education law

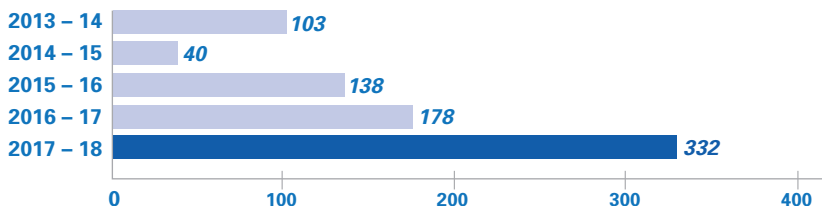
STATEWIDE CAP

- \$5.1 million
- Cap is allowed to increase by 25% in any year after 80% of the cap is reached in the year preceding

YEAR ENACTED

2012

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	54
SGOs Operating	2
2017 Donations <i>Private School Expenditures</i> <i>Homeschooler Expenditures</i>	PRIVATE SCHOOL SCHOLARSHIPS – \$690,141 HOMESCHOOL SCHOLARSHIPS – \$22,950
	TOTAL \$713,091



STUDENT ELIGIBILITY

- Student must:
 - Be a child with a disability who requires special education, as documented by the public school IEP
 - Not be placed in a nonpublic school or facility by a public agency at public expense
 - Not be enrolled in a postsecondary institution as a full-time student taking 12 or more hours of academic credit
 - Not be placed in a nonpublic school or facility by a public agency at public expense
 - Not be enrolled in a postsecondary institution as a full-time student taking 12 or more hours of academic credit
- Student must also meet at least one of the following criteria:
 - Received a Disabilities Grant last year (renewal); or
 - Was a full-time student attending a North Carolina public school or Department of Defense school in North Carolina last spring semester; or
 - Have a parent on full-time active duty with the military; or
 - Be entering kindergarten or 1st grade; or
 - Has lived in North Carolina at least six months

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE
Voucher
– Special needs

SCHOOL REQUIREMENTS

- Private schools must register with the North Carolina Division of Non-Public Education (DNPE), thus meeting the following criteria:
 - Administer to all students in grades 3, 6, and 9 each school year a nationally standardized achievement test
 - Administer to all grade 11 students a nationally standardized test measuring competency in the verbal and quantitative areas
- Meet state nondiscrimination policies
- Home schools must register with the North Carolina Division of Non-Public Education, thus meeting the following criteria:
 - Parents/guardians homeschooling their children must hold at least a high school diploma or its equivalent
 - Provide a Notice of Intent to Operate a Home School to DNPE, including the name and address of the school along with the name of the school’s owner and chief administrator and elect to operate as religious or nonreligious
 - Operate on a regular schedule during at least nine calendar months of the year
 - Maintain disease immunization and annual attendance records for each student
 - Have a nationally standardized achievement test administered annually to each student
 - Notify DNPE when the school is no longer in operation

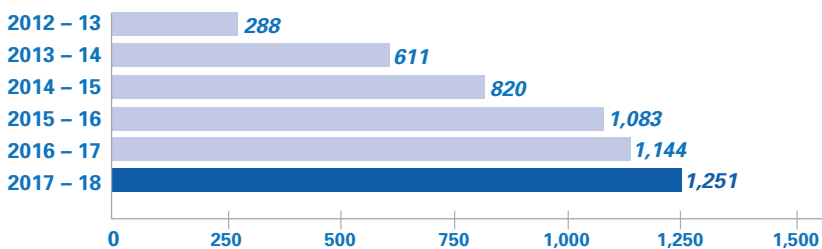
SCHOLARSHIP CAP
• \$8,000

ENROLLMENT CAP
None

PROGRAM FUNDING
• \$13.1 million for 2018-2019 school year

YEAR ENACTED
2013

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	302
2017 Expenditures	\$8,102,780



This program ranks

5th

out of 11

Voucher Programs

23 out of 32 pts. | **STUDENT ELIGIBILITY**

23 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

20 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Means-tested

SCHOLARSHIP CAP

- Whichever is less:
 - \$4,200
 - Tuition and fees
 - 90% of tuition and fees for students with a family income exceeding income level for free or reduced-price lunch qualification (\$46,435 for family of four in 2018)

ENROLLMENT CAP

Kindergarten and 1st grade awards may not exceed 40% of total scholarships awarded

PROGRAM FUNDING

- \$24.8 million (2016-17)
- \$34.8 million (2017-18)
- \$44.8 million (2018-19)

YEAR ENACTED

2013

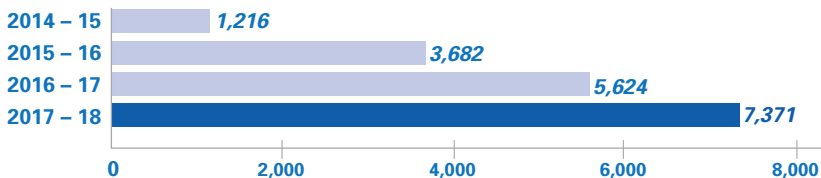
STUDENT ELIGIBILITY

- Student must meet at least one of the following:
 - Received an Opportunity Scholarship last year (renewal); or
 - Was a full-time student attending an NC public school or Department of Defense school in NC last spring semester; or
 - Was entering kindergarten or 1st grade; or
 - Was in foster care or was adopted within the last year; or
 - Have a parent on full-time active duty with the military
- Family income cannot exceed 133% of the amount required to qualify for the federal free or reduced-price lunch program (\$61,758 for family of four in 2018)

SCHOOL REQUIREMENTS

- Register with the North Carolina Division of Non-Public Education, thus meeting the following criteria:
 - Administer to all students in grades 3, 6, 9 and 11 each school year a nationally standardized achievement test
- Meet state nondiscrimination policies
- Provide the state with documentation for tuition and fees charged
- Conduct criminal background checks on staff members with the highest decision-making authority
- Provide parents with an annual written explanation of the student’s progress, including scores on standardized achievement tests
- Annually administer a nationally standardized test to scholarship students and provide the test results to the state
- Provide graduation rates of scholarship students to the state
- Contract with a certified public accountant to perform a financial review for schools receiving more than \$300,000 in scholarship grants

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	457
2017 Expenditures	\$28,058,656



STUDENT ELIGIBILITY

- Student must:
 - Be eligible to attend public school in North Carolina
 - Be at least five years old on or before August 31
 - Not be enrolled in a postsecondary institution as a full-time student taking 12 or more credit hours
 - Be a child with a disability who requires special education, as documented by an Individualized Education Program (IEP)
- Student must meet the following to receive an ESA and a North Carolina Disabilities Scholarship Grant, to be used together:
 - Meet the criteria of each program AND the student must have one of the following disabilities designated in the student’s IEP as the primary or secondary disability at the time of the submission of the program application: autism spectrum disorder, deaf/blindness, developmental delay, deafness or hearing impairment, intellectual disability, multiple disabilities, or visual impairment

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

SCHOOL REQUIREMENTS

- Register with the North Carolina Division of Non-Public Education (DNPE), thus meeting the following criteria:
 - Report name, address, and names of chief administrators and owners to DNPE 30-60 days before school begins initial operation
 - Meet fire, safety, and sanitation standards established by state and local authorities
 - Ensure that the school buildings meet applicable asbestos regulations
 - Operate for a school term of at least nine calendar months on a regular schedule
 - Keep accurate student attendance records on file at its office
 - Maintain current and accurate disease immunization records on file for each pupil enrolled
 - Issue Driving Eligibility Certificates to its age 15-17 students
 - Notify DNPE upon termination of the school
 - Satisfy child care requirements if a nursery or Pre-K program is also operated
 - Satisfy foster care requirements if the school exists primarily to meet the special needs of children living in family foster homes or residential care facilities
- Meet state nondiscrimination policies
- Provide the state with documentation for tuition and fees charged
- Conduct criminal background checks on staff members with the highest decision-making authority
- Provide parents with an annual written explanation of the student’s progress, including scores on standardized achievement tests
- Annually administer a nationally standardized test to scholarship students and provide the test results to the state
- Provide graduation rates of scholarship students to the state
- Contract with a certified public accountant to perform a financial review for schools receiving more than \$300,000 in scholarship grants

PROGRAM TYPE
Education Savings Account
– Special needs

SCHOLARSHIP CAP
• \$9,000

PROGRAM FUNDING
\$450,000 (2017-18)
\$3 million (2018-19)

YEAR ENACTED
2017

STUDENT PARTICIPATION

Student participation will begin in 2018-2019 school year



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

STUDENT ELIGIBILITY

- Student must be identified as autistic through assigned school district
- Student must have an Individualized Education Program (IEP)
- Private school students are also eligible

SCHOOL REQUIREMENTS

- Be registered to participate and approved by the state
- Comply with state nondiscrimination codes
- Demonstrate its capacity to provide services under the program
- Have properly credentialed staff
- Conduct background checks on teachers and staff working with children
- Be in operation at least one full year
- Have adequate liability, property, and casualty insurance
- Provide regular student progress reports to parents and resident public schools

PROGRAM TYPE
Voucher
– Special needs

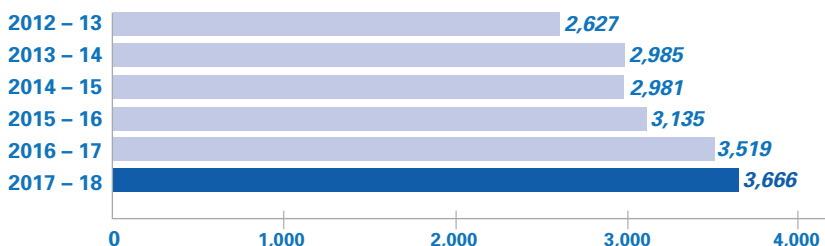
SCHOLARSHIP CAP
• Whichever is less:
– Tuition/IEP-related services
– \$27,000

ENROLLMENT CAP
None

PROGRAM FUNDING
No specific program appropriation

YEAR ENACTED
2003

STUDENT PARTICIPATION



DATA UPDATE

Schools/Providers Participating	279
2017 Expenditures	\$81,247,167



STUDENT ELIGIBILITY

- Student must live in the Cleveland Metropolitan School District
- For students in grades K-8, priority given to students living below 200% of the federal poverty guideline (\$50,200 for family of four in 2018)
- Scholarships are renewable through high school
- Current private school students are also eligible

SCHOOL REQUIREMENTS

- Be registered to participate and approved by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Administer the state tests and meet the Ohio graduation requirements
- Principal must be licensed by the State of Ohio, Office of Education Licensure

This program ranks

10th

out of 11

Voucher Programs

24 out of 32 pts. | **STUDENT ELIGIBILITY**

19 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

8 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Means-preferenced

SCHOLARSHIP CAP

- Whichever is less:
 - \$4,650 (grades K-8)
 - \$6,000 (grades 9-12)

ENROLLMENT CAP

Limited by funding

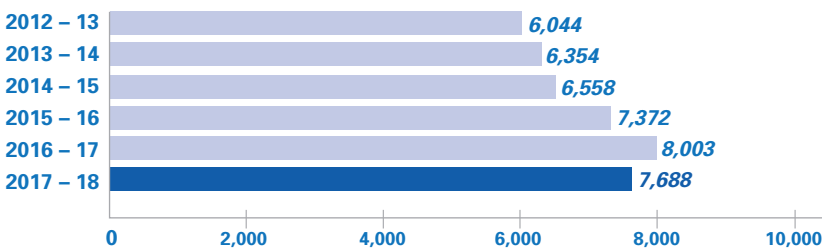
PROGRAM FUNDING

\$38.1 million

YEAR ENACTED

1995

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	42
2017 Expenditures	\$37,512,928



This program ranks

8th

out of 11

Voucher Programs

23 out of 32 pts. | **STUDENT ELIGIBILITY**

17 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

14 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Failing schools

SCHOLARSHIP CAP

- Whichever is less:
 - Tuition
 - \$4,650 (grades K-8)
 - \$6,000 (grades 9-12)

Providers may waive the difference between the scholarship amount and tuition for students with verified incomes under 200% of federal poverty guidelines

ENROLLMENT CAP

60,000

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2005

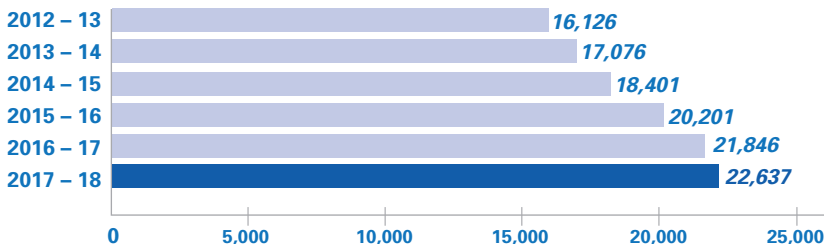
STUDENT ELIGIBILITY

- Current public school students assigned to a school that ranked in the bottom 10% of schools on the basis of its Performance Index score or are assigned to a school that, in two years out of a three-year period, have been in Academic Watch or Academic Emergency or are assigned to a school with a “D” or “F” in the Performance Index or the value-added progress dimension
- Students entering kindergarten in one of these schools or new to the state and assigned to any grade at one of these schools also qualify
- Students enrolled or who will be enrolling in a school that received a “D” or “F” for the four-year graduation rate in two of the last three years
- Priority given to returning students and students with families at or below 200% of the federal poverty guidelines (\$50,200 for family of four in 2018)

SCHOOL REQUIREMENTS

- Be registered to participate and chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Conduct background checks on teachers and staff working with children
- Administer state tests; test results are published on the Ohio Department of Education website
- Principal must be licensed by the State of Ohio, Office of Education Licensure

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	485
2017 Expenditures	\$102,688,259



STUDENT ELIGIBILITY

- Family income below 200% of the federal poverty guidelines (\$50,200 for family of four in 2018) for initial eligibility. Scholarships are renewable through graduation
- If, upon renewal, a student’s family income has increased and is between 200% and 400% of federal poverty guidelines (\$50,200 to \$100,400 for family of four in 2018), the student remains eligible and may receive a partial scholarship
- Student must not be eligible for the Educational Choice Scholarship Program or the Cleveland Scholarship and Tutoring Program
- For the 2018-19 school year, only students entering grades K-5 are eligible. For each subsequent school year, the next grade level of students will also be eligible

SCHOOL REQUIREMENTS

- Be registered to participate and chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Conduct background checks on teachers and staff working with children
- Administer state tests; test results are published on the Ohio Department of Education website
- Principal must be licensed by the State of Ohio, Office of Education Licensure

This program ranks

7th

out of 11

Voucher Programs

24 out of 32 pts. | **STUDENT ELIGIBILITY**

20 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

14 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Means-tested

SCHOLARSHIP CAP

- Whichever is less:
 - Tuition
 - \$4,650
- If the renewal student’s family income is above 200% and at or below 300% of the federal poverty guidelines (\$50,200-\$75,300 for family of four in 2018), the student will receive a scholarship in the amount of 75% of the full scholarship amount
- If the renewal student’s family income is above 300% and at or below 400% of the federal poverty guidelines (\$75,300-\$100,400 for family of four in 2018), the student will receive a scholarship in the amount of 50% of the full scholarship amount

PROGRAM FUNDING

- \$38.4 million (2018)
- \$47.7 million (2019)

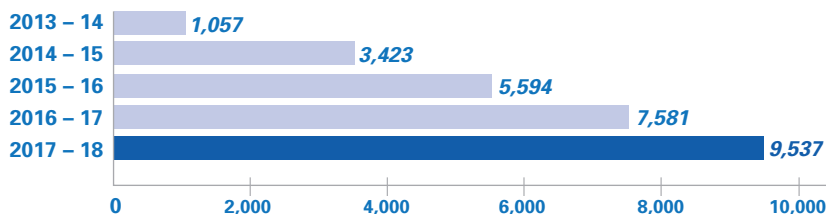
YEAR ENACTED

2013

ENROLLMENT CAP

Limited by funding

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	485
2017 Expenditures	\$31,021,124



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE
Voucher
– Special needs

SCHOLARSHIP CAP
• Whichever is less:
– Tuition/IEP-related services
– Student’s per-pupil special education funding amount based on disability, with a cap of \$27,000

ENROLLMENT CAP
No more than 5% of Ohio students identified as children with disabilities during the previous fiscal year (approximately 12,000 students)

PROGRAM FUNDING
No specific program appropriation

YEAR ENACTED
2011

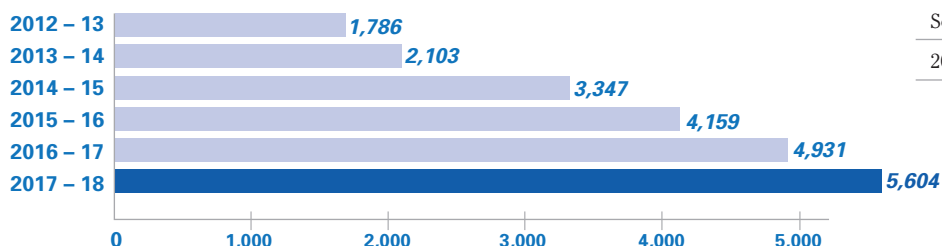
STUDENT ELIGIBILITY

- Student must:
 - Be identified as a child with a disability by the school district
 - Have an Individualized Education Program (IEP)
 - Be in compliance with the state compulsory attendance law
- Private school students are also eligible

SCHOOL REQUIREMENTS

- Be registered to participate and chartered by the state
- Comply with state nondiscrimination laws
- Meet health and safety standards
- Submit in writing to the parents of the qualified student a profile of the provider’s special education program, including methods of instruction that will be utilized to provide services to the child and the qualifications of teachers, instructors and other persons who will provide services to the child
- Administer and report the results of the state’s tests, including the Ohio Graduation Test, unless the student is excused from taking that assessment under federal law or the student’s IEP
- Have properly credentialed staff
- Be an educational program approved by the state
- Provide record of the implementation of the IEP of each qualified student enrolled in the school, including evaluation of the child’s progress to the school district
- Submit to the state information on the type and cost of special education services given to scholarship recipients

STUDENT PARTICIPATION



DATA UPDATE

Schools/Providers Participating	387
2017 Expenditures	\$48,184,864



STUDENT ELIGIBILITY

- Family income cannot exceed 300% of the amount required to qualify for the free or reduced-price lunch program (\$139,485 for family of four in 2018); or
- Student must have attended or was eligible to attend a public school identified as in need of improvement during the preceding school year
- Participating students and their siblings remain eligible until graduation
- For the special needs portion of the scholarship, eligible students must have attended a public school and have an Individualized Education Program (IEP)

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Register as a scholarship granting organization with the state
- Spend a portion of expenditures on scholarships for students who qualify for the free or reduced-price lunch program (\$46,435 for family of four in 2018) in an amount equal to or greater than the percentage of eligible low-income students in the state
- Ensure scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student
- Conduct background checks on employees and board members
- Maintain full and accurate records on contributions and expenditures and other documentation required by the state

SCHOOL REQUIREMENTS

- Be accredited by the state or a state-approved accrediting association
- Comply with health and safety laws and codes
- Have a stated policy against discrimination
- Ensure academic accountability through regular progress reports to parents

This program ranks

15th
out of 18



Tax Credit Scholarship Programs

- 24 out of 32 pts. | **STUDENT ELIGIBILITY**
- 14 out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 4 out of 24 pts. | **ACCOUNTABILITY**
- 24 out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—
corporate and individual
– Means-tested

TAX CREDIT VALUE

-  **50%** for a one-year donation
-  **75%** for a two-year donation

SCHOLARSHIP CAP

- Whichever is greater:
 - \$5,000
 - 80% of average per-pupil expenditure in the student’s school district
- Up to \$25,000 to cover the tuition, fees, and transportation costs at the selected private school for special needs students

STATEWIDE CAP

\$5 million

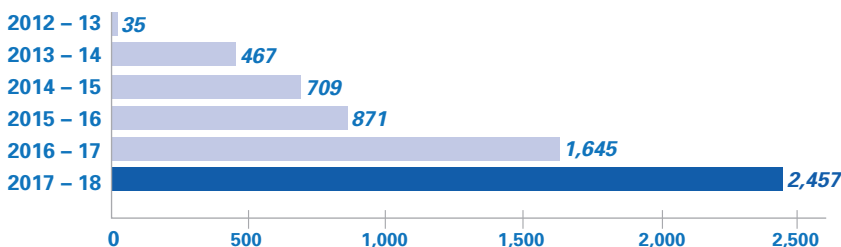
YEAR ENACTED

2011

DONOR TAX CREDIT CAP

- \$1,000 per individual
- \$2,000 per married couple
- \$100,000 per corporation

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	94
SGOs Operating	6
2017 Expenditures	\$4,611,511



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE

Voucher
– Special needs and foster care

SCHOLARSHIP CAP

- Whichever is less:
 - 100% of the state public school funding for each child (takes into account grade and disability)
 - Tuition and fees of the private school
- The Oklahoma State Department of Education may keep up to 2.5% of the scholarship amount for administrative services

ENROLLMENT CAP

None

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2010

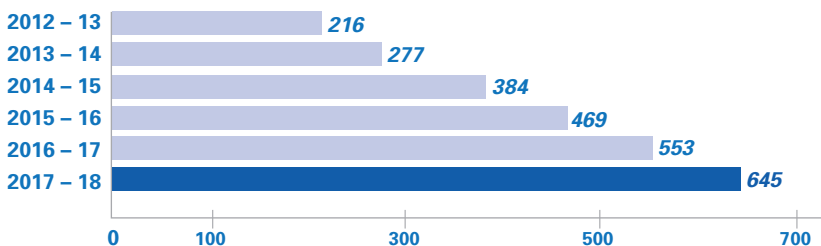
STUDENT ELIGIBILITY

- Have an Individualized Education Program (IEP) in effect at the time they apply for the program or have had an Individualized Service Plan (ISP) developed at any time prior to applying for the program
- Attended public school the previous school year or has received services through the SoonerStart program
 - Children of transferring U.S. military personnel, students in foster care, and students adopted from state custody are exempt from prior year public school attendance requirement

SCHOOL REQUIREMENTS

- Be accredited by the State Board of Education or an approved accrediting association
- Comply with state nondiscrimination and health and safety requirements
- Be in operation for one school year prior to participation in the program or provide a statement by a certified public accountant confirming that the private school is insured and that the owners have sufficient capital or credit to operate, or provide record of a surety bond or credit for the amount equal to the scholarship funds for any quarter
- Require teachers to have a bachelor’s degree or at least three years of teaching experience in public or private schools or have special skills, knowledge, or expertise that qualifies them to provide instruction in the subjects taught

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	50
2017 Expenditures	\$3,740,187



STUDENT ELIGIBILITY

- Family income cannot exceed \$85,000, with an additional \$15,608 allowed for each additional dependent
 - Income adjusted annually to reflect growth of the Consumer Price Index
- Private school students are also eligible
- For special needs students, family income cannot exceed \$85,000, with an additional \$15,608 per dependent multiplied by 1.5 for students not enrolled in special education schools or 2.993 for students enrolled in special education schools

SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS

- Be a nonprofit entity
 - Use at least 80% of contributions for scholarships
- Make scholarships available for more than one school
- Submit annual report detailing donations received and scholarships awarded and proof of a financial review by a certified public accountant

SCHOOL REQUIREMENTS

- Comply with the federal Civil Rights Act of 1964
- Meet state health and safety codes
- Conduct background checks on teachers and other employees working with children

This program ranks

9th

out of 18

Tax Credit Scholarship Programs

- 28** out of 32 pts. | **STUDENT ELIGIBILITY**
- 14** out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 8** out of 24 pts. | **ACCOUNTABILITY**
- 26** out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—corporate
– Means-tested

TAX CREDIT VALUE

- 75%** of one-year donation
- 90%** of two-year donation

SCHOLARSHIP CAP

- Tuition and fees

DONOR TAX CREDIT CAP

- \$750,000

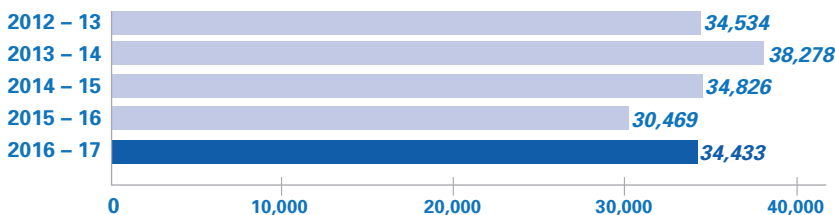
STATEWIDE CAP

\$110 million

YEAR ENACTED

2001

STUDENT PARTICIPATION



DATA UPDATE

SOs Operating	260
2016 Donations	\$75,038,180



This program ranks

14th

out of 18



Tax Credit Scholarship Programs

- 20 out of 32 pts. | **STUDENT ELIGIBILITY**
- 14 out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 8 out of 24 pts. | **ACCOUNTABILITY**
- 26 out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—corporate
 – Failing schools, means-tested and means-preferenced

TAX CREDIT VALUE

-  **75%** of one-year donation
-  **90%** of two-year donation

SCHOLARSHIP CAP

- Whichever is less:
 - \$8,500 (for non-special education students)
 - \$15,000 (for special education students)
 - Tuition and fees

DONOR TAX CREDIT CAP

- \$750,000

STATEWIDE CAP

\$50 million

YEAR ENACTED

2012

STUDENT ELIGIBILITY

- Children residing within the attendance boundary of a low-achieving school (bottom 15% of schools based on state assessments)
- Private school students are also eligible
- Preference given to:
 - Students who received a scholarship during the previous year
 - Students from households with a family income that does not exceed 185% of the federal poverty guidelines (\$46,435 for family of four in 2018)
- Family income cannot exceed \$77,648, with an additional \$15,530 allowed for each additional dependent (income threshold adjusted annually to reflect growth of the Consumer Price Index)
- For special needs students, family income cannot exceed \$77,648, with an additional \$15,530 per dependent multiplied by 1.5 for students not enrolled in special education schools or 2.9993 for students enrolled in special education schools

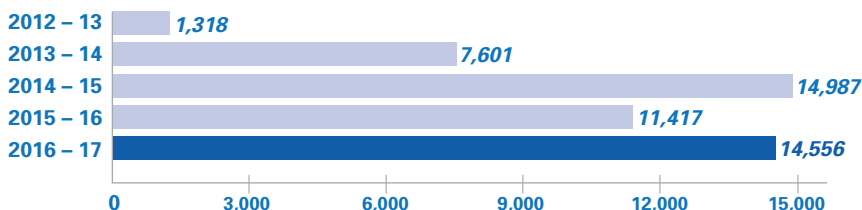
SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS

- Use at least 80% of contributions for scholarships
- Make scholarships available for more than one school
- Submit to the state an annual report detailing donations received and scholarships awarded, including the exact number of scholarships and the total and average amounts of scholarships awarded to students from households with a family income that does not exceed 185% of the federal poverty guidelines
- Submit a copy of a financial audit conducted by a certified accounting firm

SCHOOL REQUIREMENTS

- Comply with the federal Civil Rights Act of 1964
- Meet state health and safety codes
- Conduct background checks on teachers and other employees working with children

STUDENT PARTICIPATION





DATA UPDATE

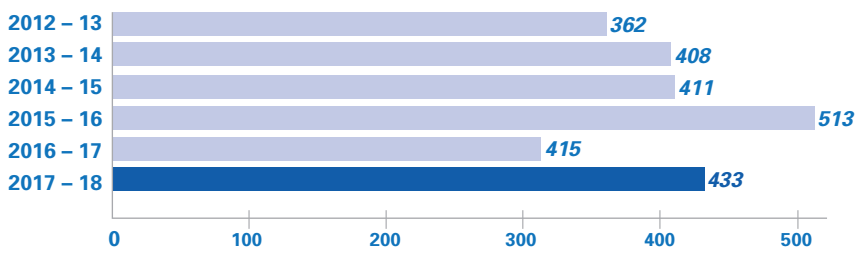
Schools Participating	938
SOs Operating	190
2016 Donations	\$41,276,338



<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Students in grades 2-12 who have attended public school for at least two years prior • Priority given to applicants who meet the following criteria: <ul style="list-style-type: none"> – Low income according to federal regulations – Students with severe disabilities – Adopted children – Students in shelters or in substitute homes – Victims of bullying or sexual harassment – Gifted students – Any other criteria that considers average of the student academic performance, giving priority to the students who are struggling academically 	<p><i>This Guidebook does not score or rank programs that did not have students enrolled for the 2017-2018 school year.</i></p>
<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • The State Department of Education will create the Office of the Program of Free Selection of Schools, which will: <ul style="list-style-type: none"> – Create the pertinent qualifications and the requirements that must be met by private schools and universities that participate in the program – Promulgate the necessary regulations to establish an objective and equitable procedure for making the corresponding awards – Implement and administer the Program – Determine the amount of vouchers to be issued – Evaluate the Program at least once a year and submit recommendations regarding its development 	
<p>PROGRAM TYPE Voucher – Means-preferenced</p>	
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> • Scholarships may not be greater than 80% of the total funding that the student would have received to attend a public school 	
<p>ENROLLMENT CAP 3% of the total number of students enrolled in public school</p>	
<p>PROGRAM FUNDING No specific program appropriation. The State Education Department will review program needs and include program funding in its budget.</p>	
<p>YEAR ENACTED 2018</p>	
<p>STUDENT PARTICIPATION Student participation begins in 2019-2020</p>	



<p><i>This program ranks</i></p> <h1>15th</h1> <p>out of 18</p> <p><i>Tax Credit Scholarship Programs</i></p> <hr/> <p>24 out of 32 pts. STUDENT ELIGIBILITY</p> <p>10 out of 52 pts. PROGRAM AND SCHOLARSHIP SIZE</p> <p>8 out of 24 pts. ACCOUNTABILITY</p> <p>24 out of 38 pts. TAX CREDIT FEATURES</p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> Family income cannot exceed 250% of the federal poverty guidelines (\$62,750 for family of four in 2018) <p>SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS</p> <ul style="list-style-type: none"> Use at least 90% of contributions for scholarships Provide annual report to the state detailing the number and value of scholarships awarded, residential ZIP codes of scholarship recipients and criteria used to award scholarships <ul style="list-style-type: none"> Awards scholarships to eligible students without limiting availability to only students of one school <p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> Comply with federal and state nondiscrimination laws Meet state health and safety codes Require teachers to have bachelor's degrees Conduct teacher background checks
<p>PROGRAM TYPE</p> <p>Tax Credit Scholarship—corporate</p> <p>– Means-tested</p>	
<p>TAX CREDIT VALUE</p> <p> 75% of one-year donation</p> <p> 90% of two-year donation that is 80% or more of the amount of the first-year donation</p>	
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> None 	
<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> \$100,000 	
<p>STATEWIDE CAP</p> <p>\$1.5 million</p>	
<p>YEAR ENACTED</p> <p>2006</p>	

<p>STUDENT PARTICIPATION</p>	<p>DATA UPDATE</p>																				
 <table border="1"> <thead> <tr> <th>Year</th> <th>Participation</th> </tr> </thead> <tbody> <tr> <td>2012 – 13</td> <td>362</td> </tr> <tr> <td>2013 – 14</td> <td>408</td> </tr> <tr> <td>2014 – 15</td> <td>411</td> </tr> <tr> <td>2015 – 16</td> <td>513</td> </tr> <tr> <td>2016 – 17</td> <td>415</td> </tr> <tr> <td>2017 – 18</td> <td>433</td> </tr> </tbody> </table>	Year	Participation	2012 – 13	362	2013 – 14	408	2014 – 15	411	2015 – 16	513	2016 – 17	415	2017 – 18	433	<table border="1"> <tbody> <tr> <td>Schools Participating</td> <td style="text-align: center;">51</td> </tr> <tr> <td>SGOs Operating</td> <td style="text-align: center;">4</td> </tr> <tr> <td>2017 Donations</td> <td style="text-align: center;">\$1,550,110</td> </tr> </tbody> </table>	Schools Participating	51	SGOs Operating	4	2017 Donations	\$1,550,110
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2017 – 18	433																				
Schools Participating	51																				
SGOs Operating	4																				
2017 Donations	\$1,550,110																				



STUDENT ELIGIBILITY

- Student must be designated by the South Carolina Department of Education as meeting the federal definition of a “child with a disability” (34 C.F.R. § 300.8)
- Private school students are also eligible

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- A single, state-sanctioned scholarship funding organization may exist and is governed by five directors, two appointed by the chairman of the House Ways and Means Committee, one who is based upon the recommendation of the South Carolina Association of Christian Schools, one who is appointed based upon the recommendations of the South Carolina Independent Schools Association, and one appointed by the governor based upon the recommendation of the Palmetto Association of Independent Schools
- Use at least 98% of contributions for scholarships
- Allocate all scholarships to exceptional need students
- Conduct a financial audit performed by a certified public accountant
- Must annually report:
 - The number and total amount of grants issued to eligible schools in the fiscal year
 - A copy of a compilation, review, or audit of the organization’s financial statements, conducted by a certified public accounting firm
 - The criteria and eligibility requirements for scholarship awards

SCHOOL REQUIREMENTS

- Not discriminate based on race, color, religion or national origin
- Comply with health and safety codes
- Have a curriculum that includes courses set forth in the state’s diploma requirements
- Administer national achievement or state standardized tests
- Be a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools, the South Carolina Independent Schools Association, or the Palmetto Association of Independent Schools
- Have a compliance audit conducted by an outside entity or auditing firm
- Submit previous year’s scholarship details
- Apply to the Education Oversight Committee to be considered an eligible institution; application must include:
 - Participating student test scores, by category, on national achievement or state standardized tests, or both, for all grades tested
 - A copy of a compilation, review, or compliance audit of the school’s financial statements, conducted by a certified public accounting firm

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual
– Special needs

TAX CREDIT VALUE

 **100%** of donation

SCHOLARSHIP CAP

- Whichever is less:
 - Tuition and fees
 - \$11,000

DONOR TAX CREDIT CAP

- 60% of tax liability

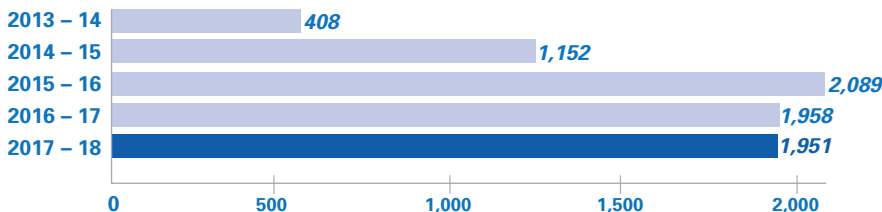
STATEWIDE CAP

\$11 million

YEAR ENACTED

2013

STUDENT PARTICIPATION*



DATA UPDATE

Schools Participating	112
SFOs Operating	1
2016 Donations	\$11,000,000



<p><i>This Guidebook does not score or rank individual tuition tax credit programs.</i></p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Student must: <ul style="list-style-type: none"> – Be designated by the South Carolina Department of Education as meeting the federal definitions of a “child with a disability” (C.F.R. §300.8); or – Be diagnosed within the last three years by a licensed speech-language pathologist, psychiatrist, or medical, mental health, psychoeducational or other comparable licensed health care provider as having a neurodevelopmental disorder, a substantial sensory or physical impairment, such as deaf, blind, or orthopedic disability, or some other disability or acute or chronic condition that significantly impedes the student’s ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child’s unique needs • Private school students are also eligible
<p>PROGRAM TYPE Individual tuition tax credit – Special needs</p>	<p>PARENT REQUIREMENTS</p> <ul style="list-style-type: none"> • Must enroll child in a school considered an eligible institution <p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • Not discriminate based on race, color, religion, or national origin • Comply with health and safety codes • Have a curriculum that includes courses set forth in the state’s diploma requirements • Administer national achievement or state standardized tests, and include student test scores in application for consideration as an eligible institution • Be a member in good standing of the Southern Association of Christian Schools, the South Carolina Association of Christian Schools, the South Carolina Independent Schools Association, or the Palmetto Association of Independent Schools • Apply to the Education Oversight Committee to be considered an eligible institution; application must include: <ul style="list-style-type: none"> – Participating student test scores, by category, on national achievement or state standardized tests, or both, for all grades tested – A copy of a compilation, review, or compliance audit of the school’s financial statements, conducted by a certified public accounting firm
<p>TAX CREDIT VALUE Up to \$11,000 per child, depending on amount spent on tuition</p>	
<p>STATEWIDE CAP \$2 million</p>	
<p>YEAR ENACTED 2015</p>	
<p>STUDENT PARTICIPATION* DATA UPDATE*</p> <p>*This information is included in the Student Participation and Data Update sections for South Carolina’s Educational Credit for Exception Needs Children program on the previous page.</p>	



STUDENT ELIGIBILITY

- Family income cannot exceed 150% of the amount required to qualify for the free or reduced-price (FRL) lunch program (\$69,652 for family of four in 2018)
- A renewing student remains eligible for three years, or if the student is entering high school, until high school graduation, regardless of household income; after initial period of income eligibility, a student remains eligible if family income does not exceed 200% of the amount required to qualify for FRL (\$92,870 for family of four in 2018)
- Student must have received a scholarship under the Partners in Education Tax Credit Program the preceding semester, attended public school the preceding semester, be attending school in South Dakota for the first time or be entering kindergarten, 1st grade or 9th grade

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Annually collect written documentation from qualifying schools that verify the school is accredited by the South Dakota Department of Education
- Ensure that at least 90% of tax credit revenue is spent on scholarships
- Carry forward no more than 25% of its revenue from contributions to the following fiscal year
- Ensure that the average value of all scholarships awarded is worth up to 82.5% of the state’s share of the per-pupil allocation
- Conduct background checks on all employees and board members
- Ensure that scholarships are portable during the school year
- Report to the state:
 - The name and address of each contributing company
 - The total number and total dollar amount of contributions received from each company
 - The total number and total dollar amount of scholarships awarded to eligible students, including the total number and dollar amount of scholarships awarded to low-income students and the percentage of first-time recipients of scholarships who were enrolled in public school in the prior school year
 - Financial audit performed by certified public accountant

SCHOOL REQUIREMENTS

- Be accredited by the Department of Education

PARENT REQUIREMENTS

- Ensure that the participating student takes the norm-referenced tests or statewide assessments administered by the qualifying school

This program ranks

10th
out of 18

Tax Credit Scholarship Programs

- 26** out of 32 pts. | **STUDENT ELIGIBILITY**
- 12** out of 52 pts. | **PROGRAM AND SCHOLARSHIP SIZE**
- 4** out of 24 pts. | **ACCOUNTABILITY**
- 30** out of 38 pts. | **TAX CREDIT FEATURES**

PROGRAM TYPE

Tax Credit Scholarship—
corporate (insurance companies only)
– Means-tested

TAX CREDIT VALUE

 **80%** of donation

SCHOLARSHIP CAP

- Tuition and fees

DONOR TAX CREDIT CAP

- 100% of tax liability

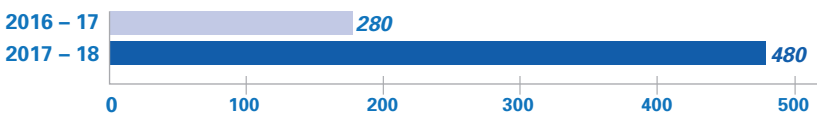
STATEWIDE CAP

\$2 million

YEAR ENACTED

2016

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	42
2017 Donations	\$290,000



Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE
Education Savings Account
– Special needs

SCHOLARSHIP CAP

- Scholarship amount cannot exceed the per-pupil state and local funds generated and required through the Basic Education Program (BEP) for the school district in which the student resides and is zoned to attend

ENROLLMENT CAP

- None

PROGRAM FUNDING
No specific program appropriation

YEAR ENACTED
2015

STUDENT ELIGIBILITY

- Student must:
 - Have one of following disabilities in the active IEP at the time of request for participation in the program: autism, deaf-blindness, developmental delay, hearing impairments, intellectual disability, multiple disabilities, orthopedic impairments, traumatic brain injury or visual impairments
 - Meets at least one of the following requirements:
 - Was previously enrolled in and attended a Tennessee public school for the one full school year immediately preceding the school year in which the student receives an Individualized Education Account (IEA); or
 - Is entering kindergarten for the first time; or
 - Has not previously attended a school in Tennessee during the one full school year immediately preceding the school year in which the student receives an IEA, and moved to Tennessee less than one year prior to the date of enrollment in the IEA Program; or
 - Received an IEA in the previous year

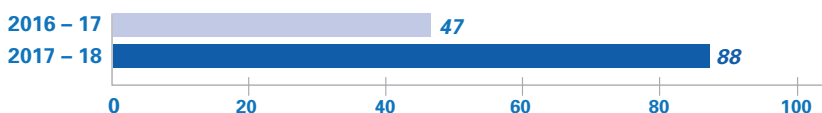
PARENT REQUIREMENTS

- Parent must sign an agreement promising to:
 - Waive the student’s rights to services under the federal Individuals with Disabilities Education Act (IDEA)
 - Provide an education for the student in at least the subjects of English language arts, math, social studies and science
 - Enroll the student in a nonpublic school (which includes private and home schools) that meets the compulsory school attendance requirements in state law
 - Not enroll the student in a public school and release the public school system from all obligations to educate the student
 - Use program funds only for authorized purposes
 - Submit quarterly expense reports and receipts for all IEA funds expended to the Tennessee Department of Education by the date set by the department
 - Spend 50% of the total amount of the annual IEA award by the date the fourth quarter expense report is due
 - Ensure that the student, if in grades 3-8, takes all appropriate standardized tests, either a nationally norm-referenced test identified by the Tennessee Department of Education or the Tennessee Comprehensive Assessment Program (TCAP) tests

SCHOOL REQUIREMENTS

- Certify that the school will not discriminate against students or applicants on the basis of race, color or national origin
- Demonstrate financial viability to repay any funds that may be owed to the state
- Conduct criminal background checks on employees and exclude from employment any person not permitted state law to work in a nonpublic school and any person who might reasonably pose a threat to the safety of students
- Comply with all health and safety laws or codes that apply to nonpublic schools
- Provide to the department all documentation required for a student’s participation, including the school’s and student’s fee schedules and a school calendar
- Annually provide to the parent a written explanation of the student’s progress
- If the student is in grades 3–8, and if requested by the parent, the school shall annually administer either a nationally norm-referenced test(s) identified by the Tennessee Department of Education (TDOE) or the Tennessee Comprehensive Assessment Program (TCAP) test(s), or any future replacements of the TCAP test(s)
- Comply with all health and safety laws or codes that apply to nonpublic schools and the profession of the participating provider
- Provide parents with a receipt for all qualifying expenses
- Annually submit to the TDOE the graduation and completion rates of students in the IEA Program by June 15
- Submit to the TDOE a financial audit of the school conducted by a certified public accountant, if requested by the TDOE
- If a student withdraws from the school and transfers to another participating school or returns to the school district, refund the tuition and fees on a prorated basis based on the number of days the student was enrolled in the school following the procedures set by the TDOE
- Upon a student’s withdrawal from the school, send all educational records of the participating student to the school district or other school identified by the parent

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	14
2017 Expenditures	\$298,986



STUDENT ELIGIBILITY

- Student must:
 - Be identified as disabled and have an Individualized Education Program (IEP)
 - Currently be attending an eligible private school and be determined in need of specialized services; if a student does not have a current IEP, he or she must undergo a special education eligibility assessment

SCHOOL REQUIREMENTS

- Be approved by the state
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Comply with state health and safety codes
- Submit to the state an audit and financial report completed by a certified public accountant
- Possess adequate working capital to maintain operations for the first year
- Disclose to parents the special education services to be provided and the cost of those services
- Administer an annual assessment of the student’s academic progress and report results to the student’s parents
- Require teachers to have a bachelor’s degree, three years of teaching experience, or special skills
- Provide parents with teachers’ credentials

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE

Voucher
– Special needs

SCHOLARSHIP CAP

- \$5,092.50 per year (for students who receive less than three hours of services per day)
- \$8,487.50 per year (for students who receive three or more hours of services per day)

ENROLLMENT CAP

None

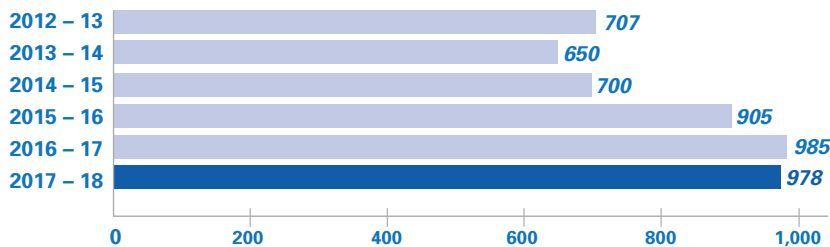
PROGRAM FUNDING

\$5,914,800

YEAR ENACTED

2005

STUDENT PARTICIPATION

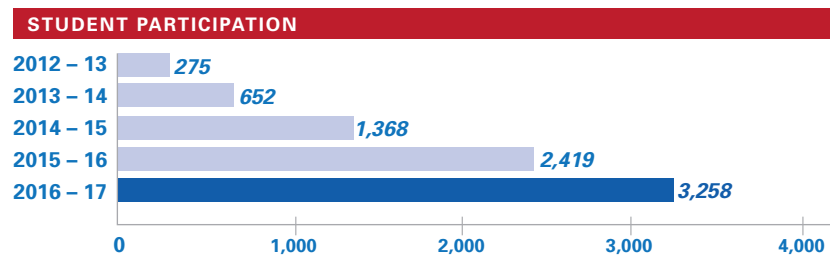


DATA UPDATE

Schools Participating	55
2017 Expenditures	\$5,865,697



<p><i>This program ranks</i></p> <p style="font-size: 2em; font-weight: bold; color: #c00000;">12th</p> <p style="color: #c00000;">out of 18</p> <p><i>Tax Credit Scholarship Programs</i></p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> Family income cannot exceed 300% of the federal poverty guidelines (\$75,300 for family of four in 2018) Student must have attended public school the previous year or be entering kindergarten or 1st grade Eligible students with a disability must satisfy the above requirement; they must also have an Individualized Education Program (IEP), and their family's income cannot exceed 400% of the federal poverty guidelines (\$100,400 for family of four in 2018)
<p>23 out of 32 pts. STUDENT ELIGIBILITY</p> <p>10 out of 52 pts. PROGRAM AND SCHOLARSHIP SIZE</p> <p>12 out of 24 pts. ACCOUNTABILITY</p> <p>25 out of 38 pts. TAX CREDIT FEATURES</p>	<p>SCHOLARSHIP FOUNDATION (SF) REQUIREMENTS</p> <ul style="list-style-type: none"> Be approved by the state Use at least 90% of contributions for scholarships Make scholarships available for more than one school Comply with Title VI of the Civil Rights Act of 1964 Conduct an annual audit, review, or compilation on tax-credit-derived funds Submit to the state: <ul style="list-style-type: none"> Total number and dollar amount of contributions received Dates when such contributions were received Total number and dollar amount of scholarships awarded
<p>PROGRAM TYPE Tax Credit Scholarship—corporate and individual – Means-tested</p>	<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> Comply with state and local health and safety laws Hold a valid occupancy permit Comply with the Title VI of the Civil Rights Act of 1964 Comply with nonpublic school accreditation requirements as set forth in Code of Virginia and administered by the Virginia Council for Private Education or be a nonpublic school that maintains an assessment system that annually measures scholarship students' progress in reading and math using a national norm-referenced achievement test Annually provide the state with scholarship students' national norm-referenced achievement test results Annually provide the state with scholarship students' graduation rates
<p>TAX CREDIT VALUE</p> <p> 65% of donation</p>	
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> Whichever is less: <ul style="list-style-type: none"> Tuition and instructional fees and materials 100% of state per-pupil funding 	
<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> Corporate <ul style="list-style-type: none"> 100% of state tax liability Individual: <ul style="list-style-type: none"> 100% of state tax liability, no less than \$500 and no more than \$125,000 in a taxable year 	
<p>STATEWIDE CAP</p> <p>\$25 million</p>	
<p>YEAR ENACTED</p> <p>2012</p>	



DATA UPDATE

Schools Participating	176
Scholarship Foundations	33
2016 Donations	\$10,641,355



STUDENT ELIGIBILITY

- Student must qualify for the free or reduced-price lunch program (\$46,435 for a family of four in 2018) or have participated in the program in the preceding year and have a family income of up to 300% of the federal poverty guidelines (\$75,300 for a family of four in 2018)
- Priority given to students who attend a school identified as one of the lowest-performing schools under the District of Columbia accountability system, were awarded a scholarship in the preceding year, or have a sibling participating in the program
- Students from low-income families in other public schools are also eligible
- Students currently attending private school are also eligible
- Evaluation participants may be required to take the annual assessment taken by D.C. Public School students
 - Cooperate with the congressionally mandated independent evaluation

SCHOOL REQUIREMENTS

- Not discriminate against program participants or applicants on the basis of race, color, national origin, religion or sex
- Comply with district health and safety codes
- Maintain a valid certificate of occupancy
- Require teachers in core subjects to have a bachelor’s degree
- Conduct criminal background checks on school employees who have direct and unsupervised interaction with students
- Comply with standards prescribed under the District of Columbia compulsory school attendance laws
- Allow site visits by the administering program entity
- Administer the same annual assessments taken by D.C. Public School Students
- Submit proof of financial sustainability for schools in operation for five years or less
- Have financial systems in place to ensure that funds are used appropriately
- Schools that participated in the program prior to May 2017 and are not fully accredited must pursue full accreditation within one year and receive accreditation within five years of starting the process; new schools must be fully accredited for participation

This program ranks

6th

out of 11

Voucher Programs

24 out of 32 pts. | **STUDENT ELIGIBILITY**

17 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

20 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Means-tested

SCHOLARSHIP CAP

- \$8,653 (grades K-8)
- \$12,981 (grades 9-12)

ENROLLMENT CAP

None

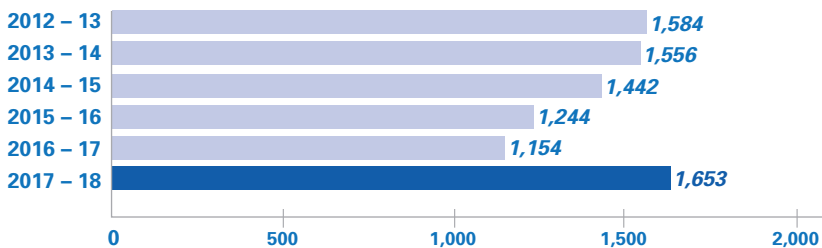
PROGRAM FUNDING

\$20 million authorized

YEAR ENACTED

2004

STUDENT PARTICIPATION

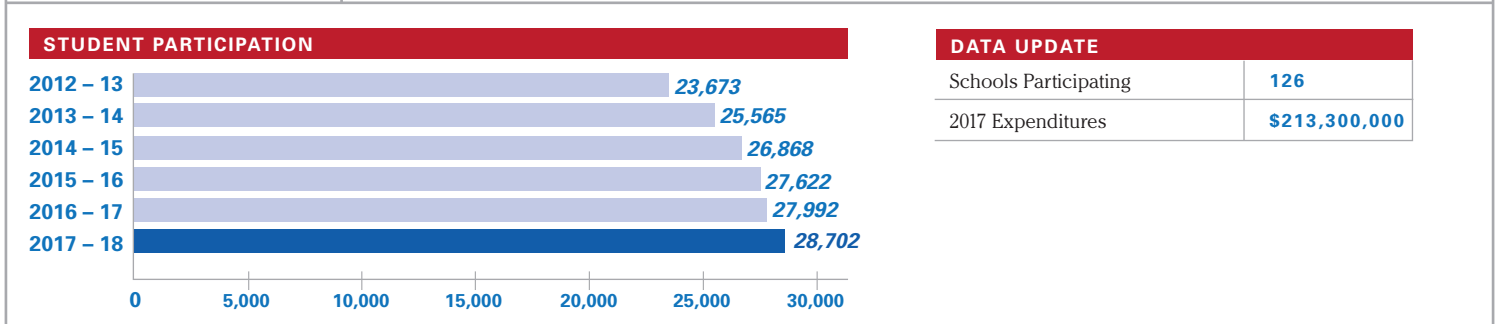


DATA UPDATE

Schools Participating	46
2017 Expenditures	\$18,000,000



<p><i>This program ranks</i></p> <p style="font-size: 2em; font-weight: bold; color: red;">2nd</p> <p style="font-weight: bold; color: red;">out of 11</p> <p><i>Voucher Programs</i></p> <hr/> <p>22 out of 32 pts. STUDENT ELIGIBILITY</p> <p>30 out of 48 pts. PROGRAM AND SCHOLARSHIP SIZE</p> <p>18 out of 24 pts. ACCOUNTABILITY</p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Student must live in the Milwaukee Public School District • Family income below 300% of the federal poverty guidelines (\$73,800 for family of four in 2018), with an additional \$7,000 allowed for households with married parents <p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • Meet state nondiscrimination policies • Meet state health and safety codes • Allow students to opt out of religious programs • Administer to scholarship recipients the Wisconsin Forward exam for science in grades 4 and 8; social studies in grades 4, 8 and 10; and English language arts and math in grades 3-8 • Administer to scholarship recipients in high school: the ACT suite of assessments and a civics test composed of the same 100 questions that may be asked of an individual during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services (scholarship students must correctly answer at least 65 of those questions to receive a high school diploma) • Receive accreditation within three years of participating in the Milwaukee Parental Choice Program; current participating schools adding grades or creating a new school are exempt • Submit to the state an annual financial audit conducted by a certified public accountant • Admit eligible students on a random basis • Provide the state with evidence of sound fiscal practices and financial viability to the state • Require school administrators to undergo financial training and to have at least a bachelor's degree from an accredited institution of higher education or a Wisconsin teacher or administrator license • Require teachers to have a bachelor's degree from an accredited institution of higher education or a Wisconsin teacher license and teacher aides to have a high school diploma, a GED or an HSED • Provide 1,050 hours of direct pupil instruction in grades 1-6 and 1,137 hours of direct pupil instruction in grades 7-12 • Provide the state with information about the academic program at the participating school and student test score data
<p>PROGRAM TYPE Voucher – Means-tested</p>	
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> • \$7,530 (for K-8) • \$8,176 (for 9-12) • Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools 	
<p>ENROLLMENT CAP None</p>	
<p>PROGRAM FUNDING \$213.3 million</p>	
<p>YEAR ENACTED 1990</p>	





STUDENT ELIGIBILITY

- Family income cannot exceed 220% of the federal poverty guidelines (\$54,120 for family of four in 2018), with an additional \$7,000 allowed for households with married parents
- Student must reside outside of the Milwaukee Public School District and the Racine Unified School District
- Enrolled in public school the previous school year, entering school for the first time, or applying to attend kindergarten, 1st grade or 9th grade at a participating private school
- Homeschooled students are also eligible
 - Starting in 2018-19 school year, students entering any grade are eligible if they were previously placed on a waiting list as a result of school district enrollment limits

SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Allow students to opt out of religious programs
- Admit eligible students on a random basis
- Administer to scholarship recipients the Wisconsin Forward exam for science in grades 4 and 8; social studies in grades 4, 8 and 10; and English language arts and math in grades 3-8
- Administer to scholarship recipients in high school the ACT suite of assessments and a civics test composed of the same 100 questions that may be asked of an individual during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services
- Receive accreditation within three years of participating in the program
- Submit to the state a financial audit conducted by a certified public accountant
- Provide the state with evidence of sound fiscal practices and financial viability
- Require school administrators to undergo financial training and to have at least a bachelor’s degree from an accredited institution of higher education or a Wisconsin teacher or administrator license
- Require teachers to have a bachelor’s degree from an accredited institution of higher education or a Wisconsin teacher license and teacher aides to have a high school diploma or a GED or an HSED
- Provide the Wisconsin Department of Public Instruction with information about the academic program at the participating school and student test score data
- Meet all health and safety codes

This program ranks

4th

out of 11

Voucher Programs

27 out of 32 pts. | **STUDENT ELIGIBILITY**

24 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

18 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
– Means-tested

SCHOLARSHIP CAP

- \$7,530 (for K-8)
- \$8,176 (for 9-12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

ENROLLMENT CAP

Each district’s enrollment will be capped at 2% of its public school district enrollment. The enrollment cap increases by one percent each school year until 2025-26, when the cap will be lifted.

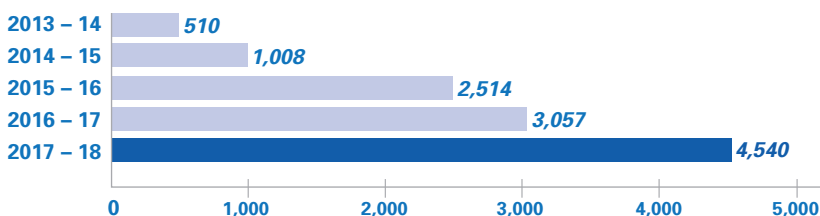
PROGRAM FUNDING

\$33.9 million

YEAR ENACTED

2013

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	154
2017 Expenditures	\$33,957,000



This program ranks

1st

out of 11

Voucher Programs

21 out of 32 pts. | **STUDENT ELIGIBILITY**

32 out of 48 pts. | **PROGRAM AND SCHOLARSHIP SIZE**

18 out of 24 pts. | **ACCOUNTABILITY**

PROGRAM TYPE

Voucher
- Means-tested

SCHOLARSHIP CAP

- \$7,530 (for K-8)
- \$8,176 (for 9-12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

ENROLLMENT CAP

None

PROGRAM FUNDING

\$22.3 million

YEAR ENACTED

2011

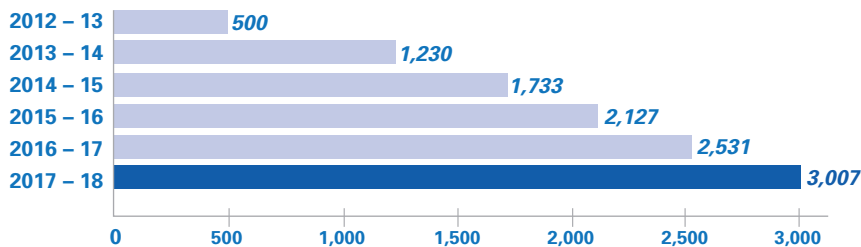
STUDENT ELIGIBILITY

- Student must live in the Racine Unified School District
- Family income below 300% of the federal poverty guidelines (\$73,800 for family of four in 2018), with an additional \$7,000 allowed for households with married parents
- Student must be enrolled in public school in the Racine Unified School District the previous school year, be entering school for the first time or be applying to attend kindergarten, 1st grade or 9th grade at a participating private school
- Homeschooled students are also eligible

SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Meet health and safety codes
- Admit eligible students on a random basis
- Allow students to opt out of religious programs
- Administer to scholarship recipients the Wisconsin Forward exam for science in grades 4 and 8; social studies in grades 4, 8 and 10; and English language arts and math in grades 3-8
- Administer to scholarship recipients in high school the ACT suite of assessments and a civics test composed of the same 100 questions that may be asked of an individual during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services
- Receive accreditation within three years of participating in the program
- Submit to the state an annual financial audit conducted by a certified public accountant
- Provide the state evidence of sound fiscal practices and financial viability
- Require school administrators to undergo financial training and to have at least a bachelor's degree from an accredited institution of higher education or a Wisconsin teacher or administrator license
- Require teachers to have a bachelor's degree from an accredited institution of higher education or a Wisconsin license, and require teacher aides to have a high school diploma, a GED or an HSED
- Provide the state with information about the academic program at the participating schools and student test score data

STUDENT PARTICIPATION



DATA UPDATE

Scholarships Awarded	3,007
Schools Participating	23
2017 Expenditures	\$22,356,000



STUDENT ELIGIBILITY

- Student must:
 - Have an Individualized Education Program (IEP) or services plan in effect and enrolled in a Wisconsin public school for the entire year immediately preceding school year
 - Have applied to attend one or more public schools in nonresident school districts under the state’s open enrollment program in school year 2011-12 or after, and have been denied enrollment by the nonresident school districts
 - Have previously attended a public school
- Beginning in the 2018-19 school year, the prior year public school attendance and open enrollment denial requirements are eliminated

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

SCHOOL REQUIREMENTS

- Be approved as a private school by the state superintendent or have received accreditation as of August 1 preceding the school term for which a scholarship is awarded
- Admit eligible students on a first-come, first-served basis
- Comply with all health and safety laws or codes that apply to private schools
- Hold a valid certificate of occupancy
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §200d
- Conduct criminal background checks of employees
- Submit annually to the state a financial audit conducted by a certified public accountant
- File a surety bond with the state, if the school receives more than \$50,000 in scholarship money, equal to 25% of the total amount, or provide the state evidence of financial viability
- Provide each applicant a profile of the school’s special education program, including methods of instruction and the qualifications of the teachers and others who will be providing special education and related services
- Implement the student’s most recent IEP or services plan upon request, as modified by agreement between the school and the parents
- Provide a record of the implementation of the student’s IEP or services plan, including an evaluation of the child’s progress to the school board in which the student resides
- Report regularly to parents on the student’s progress
- Administer pupil assessments approved by the state superintendent upon parent request

PROGRAM TYPE

Voucher
– Special needs

SCHOLARSHIP CAP

- \$12,207 (school year 2017-18)
- Scholarship amounts increase annually by a percentage equal to the percentage increase in general school aid to Wisconsin public schools
- Partial scholarships are provided to students who are determined to no longer be in need of special education; the partial scholarship amount is equal to \$7,530 for K-8 and \$8,176 for 9-12 (school year 2017-18)

ENROLLMENT CAP

None

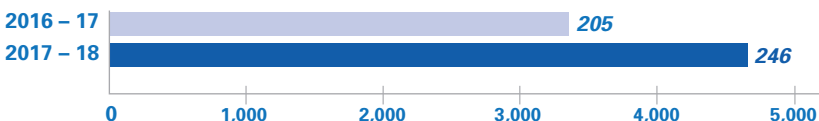
PROGRAM FUNDING

\$2.9 million

YEAR ENACTED

2015

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	28
2017 Expenditures	\$2,962,000



PROGRAM RANKING DETAILS & METHODOLOGY

WHY ARE RANKINGS IMPORTANT?

This is the first year that AFC’s annual School Choice Guidebook has included program rankings. We hope these rankings will spur conversation about which policies create strong private school choice programs, encourage states to improve their existing programs, and celebrate some of our country’s strongest programs.

With that in mind, we have scored and ranked the following types of programs:

- Tax credit scholarship
- Voucher
- Education savings account

We did not score the following types of programs:

- Programs limited to students with special needs
- Tax rebate programs
- Programs that have not existed long enough to have significant student enrollment

METHODOLOGY

As you will see in our rubrics, all of the scored programs are rated against criteria from within three broad categories:

STUDENT ELIGIBILITY – All children should be in the learning environment that best meets their needs, especially lower-income students who usually have the fewest options for high-quality schooling. Thus, we value broad eligibility but believe that students from low-income families should receive preference if there are caps on either funding or enrollment.

SCHOLARSHIP AND PROGRAM SIZE – High scholarship amounts are imperative to achieving equity with public school funding, creating real opportunities for families by covering a sizable portion of private school tuition, and allowing all eligible students to participate. Programs with higher scholarship amounts and greater growth over time receive more points.

SCHOOL ACCOUNTABILITY – Private school choice programs should be high quality, transparent with their data, and accountable to both parents and taxpayers. Thus, programs score higher that have commonsense academic, administrative, and financial accountability requirements.

Additionally, tax credit scholarship and education savings account programs have their own “add-on” scoring categories that evaluate those programs on aspects unique to those program types.

TAX CREDIT SCHOLARSHIPS – Programs that have higher tax credit values, higher caps, and strong accountability and reporting requirements for scholarship granting organizations score higher than those that do not.

EDUCATION SAVINGS ACCOUNTS – The country’s one non-special education ESA program is scored based on amount of financial accountability, practitioner certification, and whether the program rolls over extra funds for post-secondary education.

We are grateful for your interest in these rankings and look forward to discussing ways to continue to improve our scoring methodology.

On the next pages you will find:

High-level rankings of all scored programs	76-77
Rubrics used to score each program.....	78-82
Full detailed scores for all scored programs.....	83-84

PRIVATE SCHOOL CHOICE PROGRAM RANKINGS

VOUCHER RANKINGS

RANK	STATE	PROGRAM	STUDENT ELIGIBILITY MAX 32	PROGRAM AND SCHOLARSHIP SIZE MAX 48	ACCOUNTABILITY MAX 24	TOTAL MAX 104
1	WI	Racine Parental Choice Program	21	32	18	71
2	IN	Choice Scholarship Program	23	29	18	70
2	WI	Milwaukee Parental Choice Program	22	30	18	70
4	WI	Parental Choice Program	27	24	18	69
5	NC	Opportunity Scholarship Program	23	23	20	66
6	DC	D.C. Opportunity Scholarship Program	24	17	20	61
7	OH	Income-Based Scholarship Program	24	20	14	58
8	OH	Educational Choice Scholarship Program	23	17	14	54
9	LA	Student Scholarships for Educational Excellence Program	23	15	14	52
10	OH	Cleveland Scholarship and Tutoring Program	24	19	8	51
11	MD	Broadening Options and Opportunities for Students Today	22	6	14	42

EDUCATION SAVINGS ACCOUNT RANKINGS

RANK	STATE	PROGRAM	STUDENT ELIGIBILITY MAX 32	PROGRAM AND SCHOLARSHIP SIZE MAX 36	ACCOUNTABILITY MAX 20	ESA FEATURES MAX 16	TOTAL MAX 104
1	AZ	Empowerment Scholarship Accounts Program	23	18	4	16	61

PRIVATE SCHOOL CHOICE PROGRAM RANKINGS

TAX CREDIT SCHOLARSHIP RANKINGS

RANK	STATE	PROGRAM	STUDENT ELIGIBILITY MAX 32	PROGRAM AND SCHOLARSHIP SIZE MAX 52	ACCOUNTABILITY MAX 24	TAX CREDIT FEATURES MAX 38	TOTAL MAX 146
1	FL	Tax Credit Scholarship	22	34	22	38	116
2	NV	Educational Choice Scholarship Program	24	22	20	35	101
3	LA	Tuition Donation Rebate Program	23	24	20	33	100
4	AZ	Individual School Tuition Organization Tax Credit	32	32	8	23	95
5	AL	Tax Credits for Contributions to Scholarship Granting Organizations	22	18	20	32	92
6	IN	School Scholarship Tax Credit Program	27	18	16	27	88
7	AZ	Low-Income Corporate School Tuition Organization Tax Credit	25	22	8	31	86
8	MT	Tax Credits for Contributions to Student Scholarship Organizations Program	28	18	12	22	80
9	PA	Educational Improvement Tax Credit	28	14	8	26	76
10	GA	Scholarship Tax Credit Program	31	12	4	25	72
10	SD	The Partners in Education Tax Credit Program	26	12	4	30	72
12	VA	Education Improvement Scholarships Tax Credit	23	10	12	25	70
13	IA	Individual and Corporate School Tuition Organization Tax Credit	24	12	8	25	69
14	PA	Educational Opportunity Scholarship Tax Credit	20	14	8	26	68
15	OK	Equal Opportunity Education Scholarships	24	14	4	24	66
15	RI	Corporate Scholarship Tax Credit	24	10	8	24	66
17	NH	Education Tax Credit	24	12	4	25	65
18	KS	Tax Credit for Low-income Students Scholarship Program	13	8	4	26	51

STUDENT ELIGIBILITY

LIMITED BY INCOME	POINTS AWARDED	WEIGHT	TOTAL POSSIBLE SCORE
200% of FRL (\$92,870) and above as the lowest income limit	4	2	8
166% of FRL (\$77,082) and below are eligible	3	2	6
133% of FRL (\$61,758) and below are eligible	2	2	4
FRL (\$46,435) and below are eligible	1	2	2
Income below FRL	0	2	0

LIMITED BY PUBLIC SCHOOL OR DISTRICT PERFORMANCE	POINTS AWARDED	WEIGHT	TOTAL POSSIBLE SCORE
Public school or district performance does not affect eligibility	4	2	8
Allows students from non-failing schools to attend after a later deadline (failing school priority)	3	2	6
Public district or school includes "C" designation (average) in addition to "D" and "F"	2	2	4
Public district must be labeled failing by the state ("D" or "F")	1	2	1
Public school must be labeled failing by the state ("D" or "F")	0	2	0

LIMITED BY GEOGRAPHICAL AREA	POINTS AWARDED	WEIGHT	TOTAL POSSIBLE SCORE
Students who live anywhere in the state can participate	4	2	8
Only students who live in an individual city or county representing 26%-99% of a state's student population can participate	3	2	6
Only students who live in an individual city or county representing 11%-25% of a state's student population can participate	2	2	4
Only students who live in an individual city or county representing 5%-10% of a state's student population can participate	1	2	2
Only students who live in an individual city or county representing 5% or less of the state's student population can participate	0	2	0

LIMITED BY PRIOR PUBLIC SCHOOL ATTENDANCE	POINTS AWARDED	WEIGHT	TOTAL POSSIBLE SCORE
Students eligible regardless of whether they were previously enrolled in private or public school	4	1	4
Allows incoming kindergarten or 1st graders to skip public school requirement	3	1	3
Students must attend public school for at least one semester	1	1	1
Students must attend public school for at least one year	0	1	0

ONCE IN, ALWAYS IN	POINTS AWARDED	WEIGHT	TOTAL POSSIBLE SCORE
Once students are in a program, they can remain even if family income increases	4	1	4
Family income can reach 200% or more of the income threshold	3	1	3
Family income can reach 150% of the income threshold	2	1	2
Family income can reach 125% of income threshold	1	1	1
Family income must remain within the income threshold to keep scholarship	0	1	0

PROGRAM AND SCHOLARSHIP SIZE

AVERAGE SCHOLARSHIP AMOUNT AS A PERCENTAGE OF STATE AND LOCAL PER-PUPIL FUNDING	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
100% of state and local per-pupil expenditure	4	3 – VOUCHER PROGRAM 4 – TAX CREDIT PROGRAMS	12 – VOUCHER PROGRAM 16 – TAX CREDIT PROGRAMS
Between 80% and 99% of state and local per-pupil expenditure	3	3 – VOUCHER PROGRAM 4 – TAX CREDIT PROGRAMS	9 – VOUCHER PROGRAM 12 – TAX CREDIT PROGRAMS
Between 60% and 79% of state and local per-pupil expenditure	2	3 – VOUCHER PROGRAM 4 – TAX CREDIT PROGRAMS	6 – VOUCHER PROGRAM 8 – TAX CREDIT PROGRAMS
Between 40% and 59% of state and local per-pupil expenditure	1	3 – VOUCHER PROGRAM 4 – TAX CREDIT PROGRAMS	3 – VOUCHER PROGRAM 4 – TAX CREDIT PROGRAMS
Less than 40% of state and local per-pupil expenditure	0	3 – VOUCHER PROGRAM 4 – TAX CREDIT PROGRAMS	0 – VOUCHER PROGRAM 0 – TAX CREDIT PROGRAMS

PERCENTAGE OF STUDENTS ELIGIBLE STATEWIDE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
100% of state and local per-pupil expenditure	4	2	8
61% to 99% of students in state are eligible	3	2	6
41% to 60% of students in state are eligible	2	2	4
15% to 40% of students in state are eligible	1	2	2
15% or less of students in state are eligible	0	2	0

CAP ON TOTAL PROGRAM ENROLLMENT OR FUNDING	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
No cap on enrollment or funding	4	2	8
Cap on funding but includes automatic escalator if scholarship tax credit program	3	2	6
If cap on enrollment or funding, priority for low-income students	2	2	4
Cap on enrollment or funding	0	2	0

BARRIERS TO NEW SCHOOLS PARTICIPATING IN PROGRAM	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
Brand-new start-up schools are allowed	4	1	4
Schools are required to be in operation prior to participating and/or percent of scholarship students in school is capped	0	1	0

GROWTH IN ENROLLMENT OVER TIME*	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
26 points and higher than the national average	4	2	8
11-25 points higher than the national average	3	2	6
Within 10 points of the national average	2	2	4
11 points and below the national average	0	2	0

STUDENT PARTICIPATION RATE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
4% or more of 5- to 17- year-old students participate	4	2	8
3% or more of 5- to 17- year-old students participate	3	2	6
2% or more of 5- to 17- year-old students participate	2	2	4
1% or more of 5- to 17- year-old students participate	1	2	2
Less than 1% of 5- to 17- year-old students participate	0	2	0

* 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.

SCHOOL ACCOUNTABILITY

ACADEMIC TESTING (APPLIES TO SCHOOL'S SCHOLARSHIP STUDENTS ONLY)	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
Schools may choose between a national norm-referenced test or state assessment, and public reporting of results is required	4	1	4
Schools are required to give the state assessment	2	1	2
No testing required	0	1	0

ACADEMIC RESULTS (REPORTING)	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Public reporting of testing results is required	4	1	4
No public reporting of testing results, but parents must be informed of their child's achievement	2	1	2
No reporting of testing results required	0	1	0

BACKGROUND CHECKS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Schools are required to run background checks on staff	4	1	4
Schools have no requirements regarding background checks	0	1	0

FINANCIAL	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Annual financial reporting and proof of financial viability are required (proof of financial viability only for ESAs)	4	2 - VOUCHERS AND TAX CREDITS 1 - ESAS	8 - VOUCHERS AND TAX CREDITS 4 - ESAS
Either annual financial reporting or proof of financial viability are required	2	2 - VOUCHERS AND TAX CREDITS 1 - ESAS	4 - VOUCHERS AND TAX CREDITS 2 - ESAS
Neither annual financial reporting or proof of financial viability are required	0	2 - VOUCHERS AND TAX CREDITS 1 - ESAS	0

REGULATORY BURDEN ON PARTICIPATING SCHOOLS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Light regulations beyond what is required above	4	1	4
Nonintrusive but unnecessary regulatory burden placed on schools	2	1	2
High compliance costs for schools and/or curriculum intrusion OR implementing agency does not follow the law and makes rules that suppress enrollment	0	1	0

TAX CREDIT SCHOLARSHIP PROGRAM FEATURES

TAX CREDIT VALUE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
100% of donation	4	2	8
Between 85% and 99% of donation	3	2	6
Between 66% and 84% of donation	2	2	4
Between 51% and 65% of donation	1	2	2
50% or less of donation	0	2	0

DONOR TAX CREDIT CAP	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
100% of donor's tax liability or \$100,000 or higher	4	2	8
Between 51% and 99% of donor's tax liability or more than \$1,000/single \$2,500/couple	2	2	4
50% or less of donor's tax liability or \$1,000/single \$2,500/couple	1	2	2
Less than \$500 per donor	0	2	0

ADMINISTRATIVE CAP ON SCHOLARSHIP ORGANIZATIONS (SOS)	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
At least 90% of donations must be used for scholarships	4	1	4
At least 80% of donations must be used for scholarships	1	1	1
Less than 80% of donations must be used for scholarships	0	1	0

SCHOLARSHIP SCHOOL EXCLUSIVITY	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
SOs are not allowed to restrict scholarships to one type or subset of schools	4	1	4
SOs must serve more than one school	1	1	1
SOs may serve one single school	0	1	0

SCHOLARSHIP RECIPIENT DESIGNATION BY DONORS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
Donors may not designate or recommend that a particular student receive a scholarship	2	1	2
Donors may designate or recommend that a particular student receive a scholarship	0	1	0

SCHOLARSHIP ORGANIZATION (SO) FINANCIAL REPORTING	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
Donation and scholarship details and SO financial reporting required annually	4	2	8
Either donation and scholarship details or SO financial reporting required annually	2	2	4
Either donation and scholarship details or SO financial reporting required but less frequently than annually	1	2	2
Neither donation and scholarship details nor SO financial reporting required	0	2	0

SCHOLARSHIP ORGANIZATION (SO) STAFF BACKGROUND CHECKS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS SCORE
Background checks required for SO staff	4	1	4
Background checks not required for SO staff	0	1	0

EDUCATION SAVINGS ACCOUNT PROGRAM FEATURES

FINANCIAL ACCOUNTABILITY	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
State or state's designee required to oversee account expenditures via an EBT card with limited merchant codes or verifying expenditures before releasing	4	2	8
No requirement to have EBT card or verify expenditures before releasing account funds	0	2	0

PRACTITIONER CERTIFICATION	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Tutors and other practitioners must be licensed or accredited	4	1	4
No requirement that tutors and other practitioners must be licensed or accredited	0	1	0

ROLLOVER OF FUNDS FOR POSTSECONDARY EDUCATION	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
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)	4	1	4
Does not allow for contributions up to \$2,000 annually for student's qualified tuition program	0	1	0

SCORED PROGRAMS POINT TOTALS

TAX CREDIT SCHOLARSHIP PROGRAMS

	INCOME	PUBLIC SCHOOL PERFORMANCE	GEOGRAPHICAL AREA	PUBLIC SCHOOL ATTENDANCE	ALWAYS IN	AVG. SCHOLARSHIP	% ELIGIBLE	CAP ON ENROLLMENT OR FUNDING	BARRIERS TO NEW SCHOOLS	ENROLLMENT GROWTH	STUDENT PARTICIPATION RATE	ACADEMIC TEST AND PUBLIC REPORTING	BACKGROUND CHECKS	FINANCIAL - ANNUAL REPORTING, PROOF OF FINANCIAL VIABILITY	REGULATORY BURDEN	TAX CREDIT VALUE	DONOR TAX CREDIT CAP	ADMIN. CAP ON SCHOLARSHIP ORGS.	SCHOLARSHIP SCHOOL EXCLUSIVITY	SCHOLARSHIP RECIPIENT DESIGNATION BY DONORS	SCHOLARSHIP ORG. FINANCIAL REPORTING	SCHOLARSHIP ORG. STAFF BACKGROUND CHECKS	TOTAL	MAX 168
ALABAMA																								
Tax Credits for Contributions to Scholarship Granting Organizations	2	6	8	4	2	4	4	4	4	0	2	8	4	4	4	8	2	4	4	2	8	4	92	
ARIZONA																								
Individual School Tuition Organization Tax Credit	8	8	8	4	4	0	8	8	4	4	8	0	4	0	4	8	2	4	1	0	8	0	95	
Low-Income Corporate School Tuition Organization Tax Credit	6	8	8	3	0	0	4	6	4	4	4	0	4	0	4	8	8	4	1	2	8	0	86	
FLORIDA																								
Tax Credit Scholarship	2	8	8	4	0	12	4	6	4	0	8	8	4	8	2	8	8	4	4	2	8	4	116	
GEORGIA																								
Scholarship Tax Credit Program	8	8	8	3	4	0	6	0	4	0	2	0	0	4	8	2	4	1	2	8	0	72		
INDIANA																								
School Scholarship Tax Credit Program	8	8	8	3	0	0	4	0	4	8	2	8	0	4	4	0	8	4	1	2	8	4	88	
IOWA																								
Individual and Corporate School Tuition Organization Tax Credit	4	8	8	4	0	0	4	0	4	0	4	4	0	4	2	8	4	1	2	8	0	69		
KANSAS																								
Tax Credit for Low Income Students Scholarship Program	2	0	8	3	0	0	0	4	4	0	0	0	0	4	4	8	4	0	2	8	0	51		
LOUISIANA																								
Tuition Donation Rebate Program	4	8	8	3	0	0	4	8	4	8	0	8	4	4	4	6	8	4	1	2	8	4	100	
MONTANA																								
Tax Credits for Contributions to Student Scholarship Organizations	8	8	8	4	0	0	8	6	4	0	0	8	0	0	4	8	0	4	4	2	4	0	80	
NEVADA																								
Educational Choice Scholarship Program	4	8	8	4	0	8	4	6	4	0	0	8	4	4	4	8	8	4	1	2	8	4	101	
NEW HAMPSHIRE																								
Education Tax Credit	4	8	8	4	0	0	2	6	4	0	0	0	0	4	6	8	4	1	2	4	0	65		
OKLAHOMA																								
Equal Opportunity Education Scholarships	8	0	8	4	4	0	6	0	4	4	0	0	0	4	4	2	4	0	2	8	4	66		
PENNSYLVANIA																								
Educational Improvement Tax Credit	8	8	8	4	0	0	6	0	4	0	4	0	4	0	4	6	8	1	1	2	8	0	76	
Educational Opportunity Scholarship Tax Credit	8	0	8	4	0	0	0	0	4	8	2	0	4	0	4	6	8	1	1	2	8	0	68	
RHODE ISLAND																								
Corporate Scholarship Tax Credit	4	8	8	4	0	0	2	4	4	0	0	0	4	0	4	6	8	4	0	2	4	0	66	
SOUTH DAKOTA																								
The Partners in Education Tax Credit Program	4	8	8	3	3	0	4	4	4	0	0	0	0	4	4	8	4	0	2	8	4	72		
VIRGINIA																								
Education Improvement Scholarships Tax Credits	4	8	8	3	0	0	2	0	4	4	0	8	0	0	4	2	8	4	1	2	8	0	70	

SCORED PROGRAMS POINT TOTALS

VOUCHERS

	INCOME MAX 8	PUBLIC SCHOOL PERFORMANCE MAX 8	GEOGRAPHICAL AREA MAX 8	PUBLIC SCHOOL ATTENDANCE MAX 4	ALWAYS IN MAX 4	SCHOLARSHIP AS A % OF STATE AND LOCAL PER PUPIL MAX 12	% ELIGIBLE MAX 8	CAP ON ENROLLMENT OR FUNDING MAX 8	BARRIERS TO NEW SCHOOLS MAX 4	ENROLLMENT GROWTH MAX 8	PERCENTAGE STUDENTS ENROLLED MAX 8	ACADEMIC TEST AND PUBLIC REPORTING MAX 8	BACKGROUND CHECKS MAX 4	FINANCIAL-ANNUAL REPORTING, PROOF OF FINANCIAL VIABILITY MAX 8	REGULATORY BURDEN MAX 4	TOTAL MAX 104
INDIANA																
Choice Scholarship Program	2	8	8	3	2	3	4	8	4	4	6	8	4	4	2	70
LOUISIANA																
Student Scholarships for Educational Excellence Program	4	4	8	3	4	3	2	4	0	4	2	6	4	4	0	52
MARYLAND																
Broadening Options and Opportunities for Students Today (BOOST) Program	2	8	8	4	0	0	2	4	0	0	0	8	4	0	2	42
NORTH CAROLINA																
Opportunity Scholarship Program	4	8	8	3	0	3	4	4	4	8	0	8	4	4	4	66
OHIO																
Cleveland Scholarship and Tutoring Program	8	8	0	4	4	3	0	4	4	0	8	2	4	0	2	51
Educational Choice Scholarship Program	8	0	8	3	4	3	0	4	4	4	2	6	4	0	4	54
Income-Based Scholarship Program	2	8	8	4	2	0	4	4	4	6	2	6	4	0	4	58
WASHINGTON, D.C.																
D.C. Opportunity Scholarship Program	2	8	8	4	2	3	2	4	4	0	4	8	4	8	0	61
WISCONSIN																
Milwaukee Parental Choice Program	6	8	0	4	4	6	0	8	4	4	8	6	4	8	0	70
Racine Parental Choice Program	6	8	0	3	4	6	0	8	4	6	8	6	4	8	0	71
Parental Choice Program	4	8	8	3	4	6	2	4	4	6	2	6	4	8	0	69

EDUCATION SAVINGS ACCOUNTS

	INCOME MAX 8	PUBLIC SCHOOL PERFORMANCE MAX 8	GEOGRAPHICAL AREA MAX 8	PUBLIC SCHOOL ATTENDANCE MAX 4	ALWAYS IN MAX 4	SCHOLARSHIP CAP: STATE AND LOCAL % MAX 12	% ELIGIBLE MAX 8	CAP ON ENROLLMENT OR FUNDING MAX 8	BARRIERS TO NEW SCHOOLS MAX 4	ENROLLMENT GROWTH MAX 4	ACADEMIC - TEST AND PUBLIC REPORTING MAX 8	BACKGROUND CHECKS MAX 4	FINANCIAL - PROOF OF FINANCIAL VIABILITY MAX 4	REGULATORY BURDEN MAX 4	ACCOUNT ACCOUNTABILITY MAX 8	PRACTITIONER CERTIFICATION MAX 4	FUND ROLLOVER FOR POSTSECONDARY ED MAX 4	TOTAL MAX 104
ARIZONA																		
Empowerment Scholarship Accounts Program	8	0	8	3	4	9	2	0	4	3	0	0	4	8	4	4	4	61

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ALABAMA

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Alabama Opportunity Scholarship Fund

ARIZONA

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Arizona Department of Education

FLORIDA

Step Up for Students
Florida Department of Education

GEORGIA

Georgia Department of Education
Georgia Department of Revenue

INDIANA

Indiana Department of Education

IOWA

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KANSAS

Kansas Department of Education
Kansas Department of Revenue

LOUISIANA

ACE Scholarships

MARYLAND

Maryland Department of Education
Maryland Catholic Conference

MISSISSIPPI

Mississippi Department of Education

NEVADA

Nevada Department of Education

NEW HAMPSHIRE

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NORTH CAROLINA

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OHIO

Ohio Department of Education

OKLAHOMA

Oklahoma State Department of Education

PENNSYLVANIA

Pennsylvania Department of Community & Economic Development
Commonwealth Foundation

PUERTO RICO

Puerto Rico Department of Education

RHODE ISLAND

Rhode Island Department of Revenue

SOUTH CAROLINA

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SOUTH DAKOTA

South Dakota Partners in Education

TENNESSEE

Tennessee Department of Education

UTAH

Utah State Board of Education

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Virginia Department of Education
Thomas Jefferson Institute for Public Policy

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Serving Our Children

WISCONSIN

Wisconsin Department of Public Instruction

NATIONAL

U.S. Census Bureau
National Center for Education Statistics

ABOUT US



AMERICAN FEDERATION
for Children
Growth Fund

MISSION

The American Federation for Children and AFC Growth Fund seek to empower families, especially lower-income families, with the freedom to choose the best K-12 education for their children.

The American Federation for Children Growth Fund is a national educational choice leader, investing in states with the greatest potential for enacting or expanding high-quality, accountable school choice programs. We provide policy and program expertise, implement proven strategies, promote and defend school choice programs, and build local organizational infrastructure for long-term growth, impact, and sustainability. In collaboration with national and state allies, we work to create opportunities for systemic and sustainable educational reform that puts parents in charge, gives families expanded opportunities, and improves educational outcomes for all children.

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