A Once-in-a-Generation Opportunity for National School Choice

The federal Education Freedom Tax Credit (EFTC) puts a K-12 scholarship within reach of 9 in 10 American students, funded by donors who receive a dollar-for-dollar reduction of their federal tax liability up to $1,700.

AFC
AMERICAN FEDERATION *for* CHILDREN

51.7 million
students nationwide could receive a scholarship

91.7%
of students eligible to enroll in a K-12 school qualify

$1,700
dollar-for-dollar federal tax credit for donors, starting with 2027 donations

HOW IT WORKS

1. **MAKE A DONATION**
Give to a qualified scholarship granting organization (SGO).

2. **SGO AWARDS A SCHOLARSHIP**
Donations turn into scholarships for students who need them.

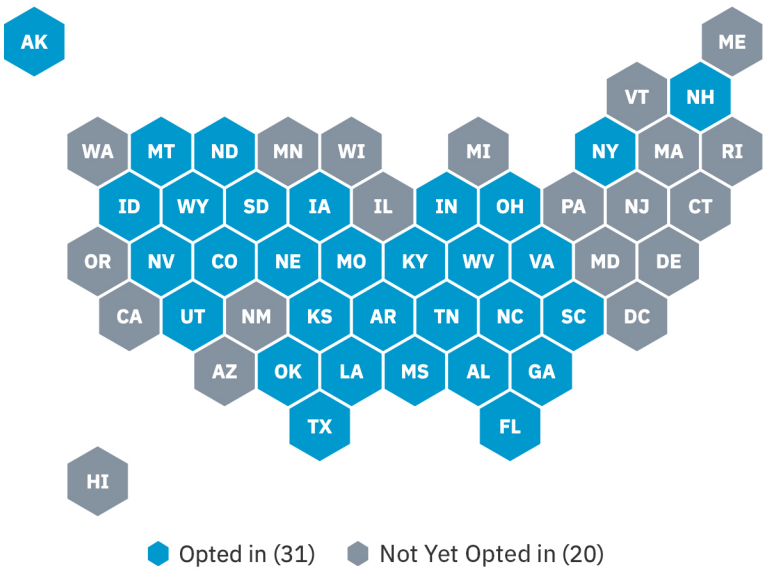
3. **STUDENT RECEIVES A SCHOLARSHIP**
For education expenses: tuition, tutoring, technology, and more.

4. **DONOR CLAIMS THE CREDIT**
At filing, the donor claims the dollar-for-dollar federal credit.

WHAT THE NUMBERS SHOW

- **Eligibility is near-universal in every state.** The eligible share ranges from 85.9% (District of Columbia) to 96.2% (Maine).
- **31 states have opted in**, home to 30.9 million eligible students (59.8% of the national total).
- **20.8 million eligible students are waiting** in the 19 states and DC that have not yet decided.
- **For 20.5 million students, the EFTC could bring private school choice to their state for the first time.** 18 states currently have no state-level ESA, voucher, or tax credit scholarship program.
- **Most families qualify.** The income limit is 300% of area median income, which ranges from ~$234,000 to nearly $500,000 for a family of four, depending on location.

WHICH STATES HAVE OPTED IN



WHERE ELIGIBLE STUDENTS STAND TODAY

30.9M in opted-in states (59.8%) | **20.8M waiting (40.2%)**

Source: American Federation for Children analysis of Census Population Estimates, American Community Survey, HUD Income Limits, and Household Pulse Survey data (2026). Eligibility reflects the statutory income limit of 300% of area median income under 26 U.S.C. Section 25F (Pub. L. 119-21). Opt-in status: federalscholarships.com, as of July 2026.

American Federation for Children (AFC) is the nation's largest school choice advocacy organization and the most successful force for education freedom in America, passing over 200 laws across 32 states throughout our history.

Learn more about our affiliated scholarship granting organization at afcscholarshipfund.org.

federationforchildren.org

Scholarship-Eligible Students by State

Estimated number and share of children eligible to enroll in a K-12 school whose household income falls under the EFTC scholarship limit. ✓ = opted in as of July 2026. 🏠 = homeschool students eligible.

STATE	ELIGIBLE STUDENTS	%	✓	🏠
Alabama	818,576	94.1	✓	🏠
Alaska	125,680	95.1	✓	🏠
Arizona	1,124,713	89.2		
Arkansas	480,979	88.2	✓	
California	5,909,150	92.4		🏠
Colorado	895,202	93.6	✓	🏠
Connecticut	494,099	87.9		
Delaware	149,238	91.4		
District of Columbia	77,669	85.9		
Florida	3,181,773	91.9	✓	🏠
Georgia	1,756,946	88.6	✓	
Hawaii	195,452	91.3		
Idaho	329,570	88.4	✓	
Illinois	1,924,749	92.5		🏠
Indiana	1,164,165	94.8	✓	🏠
Iowa	519,553	92.3	✓	
Kansas	503,398	93.3	✓	🏠
Kentucky	733,009	93.5	✓	🏠
Louisiana	772,585	93.8	✓	🏠
Maine	185,394	96.2		🏠
Maryland	954,072	90.9		
Massachusetts	940,609	90.4		
Michigan	1,516,183	93.4		🏠
Minnesota	917,616	90.6		
Mississippi	481,487	93.9	✓	🏠
Missouri	938,113	88.5	✓	

STATE	ELIGIBLE STUDENTS	%	✓	🏠
Montana	160,267	86.4	✓	
Nebraska	356,531	95.8	✓	🏠
Nevada	481,210	89.2	✓	
New Hampshire	173,902	90.2	✓	
New Jersey	1,430,040	92.1		🏠
New Mexico	310,281	87.9		
New York	2,738,774	90.2	✓	
North Carolina	1,697,487	92.7	✓	🏠
North Dakota	121,666	86.6	✓	
Ohio	1,866,296	93.5	✓	🏠
Oklahoma	674,861	89.2	✓	
Oregon	577,409	88.9		
Pennsylvania	1,802,463	89.0		
Rhode Island	139,734	91.2		
South Carolina	782,521	87.7	✓	
South Dakota	153,979	90.3	✓	
Tennessee	1,132,199	94.0	✓	🏠
Texas	5,485,719	92.8	✓	🏠
Utah	658,201	90.3	✓	
Vermont	77,483	88.1		
Virginia	1,371,656	94.2	✓	🏠
Washington	1,190,408	93.1		🏠
West Virginia	257,955	95.2	✓	🏠
Wisconsin	875,317	90.9		
Wyoming	90,214	89.4	✓	

UNITED STATES **51,696,553 eligible students · 91.7%**

Notes: Estimates count children eligible to enroll in a K-12 school whose household income is under 300% of their area's median income (as published by HUD), the scholarship eligibility limit under the federal Education Freedom Tax Credit. Percentages are the share of each state's K-12-eligible children. Estimates reflect anticipated homeschool rules, which will likely defer to state law. Source: American Federation for Children analysis of Census Population Estimates, American Community Survey, HUD Income Limits, and Household Pulse Survey data (2026).

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