

THE EDUCATION FREEDOM TAX CREDIT

Expanding School Choice for Oregon Families



Not Yet Opted In



AMERICAN
FEDERATION
for CHILDREN

577,409

students eligible for EFTC scholarships
(88.9% of Oregon K-12 students)

632,896

taxpayers with enough tax liability to
claim the full \$1,700 credit
(31.2% of filers)

\$1,700

dollar-for-dollar federal tax credit for
donors, after the tax credit launches in
January 2027

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

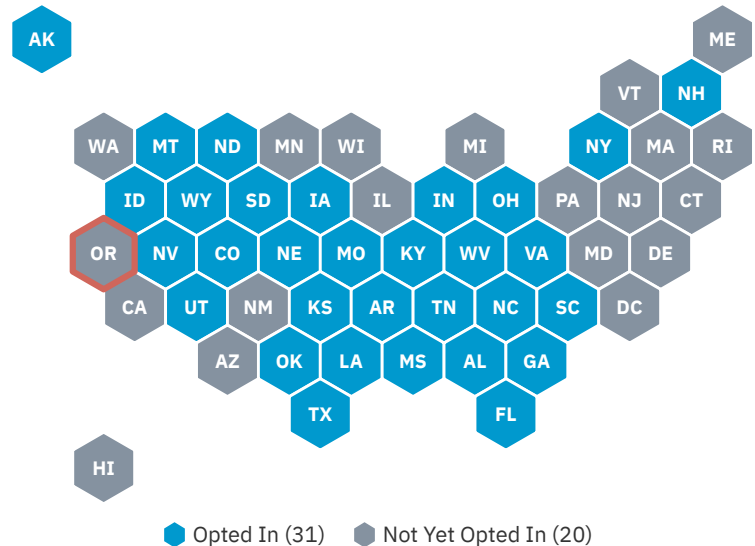
DONOR CLAIMS THE CREDIT

At filing, the donor claims the
dollar-for-dollar federal credit.

OREGON BY THE NUMBERS

- **Oregon has the 29th-largest eligible student population** in the country: 577,409 students.
- **Oregon has not yet opted in.** Its 577,409 eligible students can receive scholarships only if the state opts in.
- **A first for Oregon.** The state currently has no ESA, voucher, or tax credit scholarship program, and so the EFTC would bring private school choice to Oregon families for the first time.
- **Most families qualify.** The income limit is 300% of area median income, which averages about \$335,000 for a family of four in Oregon.
- **Students in public, private, and charter schools are eligible.**

WHICH STATES HAVE OPTED IN



SCHOLARSHIP DOLLARS FOR OREGON STUDENTS

If Oregon taxpayers with \$1,700 of tax liability redirect the full credit to an SGO, the dollars add up fast:

\$107.6 million

in scholarships every year if **10%** of taxpayers with \$1,700
of tax liability participate

\$322.8 million

in scholarships every year if **30%** of taxpayers with \$1,700
of tax liability participate

Eligible-student estimates: AFC analysis of U.S. Census, HUD, ACS, and Household Pulse data. Taxpayer and scholarship-dollar estimates: Education Reform Now, based on Census/IRS 2022 data. Opt-in status: federalscholarships.com, as of July 2026.