What are these programs and how common are they?

Voucher, education savings account (ESA), and tax incentive programs allow some students to use public money to pay for private school tuition. These programs have gained in popularity in recent years and there are currently 64 programs available across 31 states and D.C. Here is some information about how vouchers, education savings accounts, and tax incentive programs work and how common they are.

### Vouchers

Public funding provided directly to a private school, including religious schools, to pay for all or part of the tuition. It’s sometimes referred to as a “scholarship.”

- Sixteen states plus D.C.
- Ten of these states have programs just for students with disabilities

### Education savings accounts

Government-funded accounts that eligible parents can use to pay for a limited number of education-related expenses, including tuition at private schools.

- Six states
- Four of these states have programs just for students with disabilities

### Tax incentives

Programs that allow for either individuals or businesses to receive full or partial tax credits or deductions for:

1. Specific education-related expenses; or
2. Donations to nonprofits that distribute money for a student’s private school tuition.

- Twenty states
- Two of these states have programs just for students with disabilities
States With Vouchers, Education Savings Accounts, and Tax Incentive Programs

As vouchers, education savings accounts, and tax incentive programs grow in number and popularity across the country, it is critical for parents to understand the impact these programs will have on their child. Enrolling in a voucher program or a program that uses public money for private school tuition will often eliminate a child’s rights under IDEA. In many cases, the protections provided under other civil rights laws, such as the ADA or Section 504, are not followed by private schools. In addition, parents are expected to pay the difference if a voucher, ESA, or tax incentive program does not cover the full cost of private school tuition, fees, or other educational costs.

For more information on these issues, visit ncld.org/vouchers.