

Programs for Financial Assistance for Attendance at Private Schools: Comparison Chart

(Summary based on information provided by the states)

States	Vouchers	Education Savings Accounts (ESAs)	Tax Credit Scholarships	Individual Tax Credits/Deductions
Alabama			○	○
Alaska				
American Samoa				
Arizona		○	●	
Arkansas	○			
California				
Colorado	○			
Connecticut				
Delaware				
District of Columbia	○			
Florida	○	○	○	
Georgia	○		●	
Guam				
Hawaii				
Idaho				
Illinois			○	●
Indiana	○		○	●
Iowa			○	●
Kansas			○	
Kentucky				
Louisiana	○		○	●
Maine	○			
Maryland	○			
Massachusetts				
Michigan				
Minnesota				●
Mississippi	○	○		
Missouri				
Montana			●	

- Key:
- Any student may participate.
 - Student must meet criteria to participate.*
 - Multiple programs exist, and at a minimum one allows any student to participate and at a minimum one exists where students must meet criteria to participate.*

* Criteria can be a household income level, disability, attendance at a specific type of school, geographically limited area, or something else.

States	Vouchers	Education Savings Accounts (ESAs)	Tax Credit Scholarships	Individual Tax Credits/Deductions
Nebraska				
Nevada		●	○	
New Hampshire			○	
New Jersey				
New Mexico				
New York				
North Carolina	○	○		
North Dakota				
Northern Marianas Islands				
Ohio	○			
Oklahoma	○		○	
Oregon				
Pennsylvania			○	
Puerto Rico				
Rhode Island			○	
South Carolina			○	○
South Dakota			○	
Tennessee		○		
Texas				
Utah	○			
Vermont	○			
Virgin Islands				
Virginia			○	
Washington				
West Virginia				
Wisconsin	○			○
Wyoming				

Note: This chart is a high-level summary. More detailed information can be found on each individual state page at <https://innovation.ed.gov/resources/state-nonpublic-education-regulation-map/>. For this chart specifically, to keep information as current as possible with ongoing research, not all programs may be reflected on the individual state page. This chart was updated 9/29/17.

Definitions:

Vouchers provide parents with public funded scholarships that can be used for private school tuition.

Education Savings Accounts provide parents with a government-authorized savings account of public funds that can be used for private school tuition.

Tax Credit Scholarships provide scholarships funded by individuals and organizations, which then receive tax credits. The scholarships can be used for private school tuition.

Individual Tax Credits/Deductions allow parents to receive tax credits or deductions for private school tuition payments.

Note: The programs listed on the chart may often be used for educational materials and services beyond private school tuition.

27 Voucher programs, 6 Educational Savings Accounts, 9 Individual Tax Credits/Deductions, 21 Tax Credit Scholarships