

The Federal Privatization of K-12 Education

I. Executive Summary

Over the past decade, there has been a coordinated effort to undermine, dismantle and sabotage our nation’s public schools and to privatize our education system—one of the few remaining public goods in this country.

The latest attack comes from President Trump’s *One Big Beautiful Bill Act*, which created the nation’s first federal school voucher program (“Trump’s voucher program”) that will accelerate the privatization of public schools.

The program could funnel \$51 billion per year to private schools, even as they are not held to the same standards as public schools.¹ That is more than current federal spending on Title I-A to support students from low-income backgrounds (\$18.4 billion) and the Individuals with Disabilities Education Act (IDEA) state grant program (\$14.6 billion) to provide services to students with disabilities, combined. Without federal requirements or oversight, private schools can pick and choose which students to serve and turn away the highest need students to already under-resourced public schools, fueling a two-tiered education system.

The new federal program gives expansive authority to entities called “scholarship granting organizations” (SGOs) to choose which students get school vouchers, how much these vouchers are worth, and which schools the students can attend using the voucher.

To understand the potential impact of this new federal program, staff for Senator Bernie Sanders (I-Vt.), Ranking Member of the U.S. Senate Health, Education, Labor, and Pensions Committee (HELP Committee) analyzed the state laws of 21 states that have existing school voucher programs administered by scholarship granting organizations. Staff selected a sample of 11 of these state-level school voucher programs to conduct a deeper analysis, examining the policies and practices of 111 SGOs and their over 1,600 affiliated private schools within the 11 state sample, in a first of its kind analysis.

Key Findings:

- **Tuition prices are often out of reach for working-class families, even with the assistance of a private school voucher, meaning that the vouchers could effectively function as a subsidy to the rich who can already afford to pay for private education.**

¹ Carl Davis, Megabill Takes Cap Off Unprecedented Private School Voucher Tax Credit, Potentially Raising Cost by Tens of Billions Relative to Earlier Version, Institute on Taxation and Economic Policy, updated July 6, 2025, <https://itep.org/trump-megabill-expensive-private-school-vouchers/>.

- Based on an analysis of 1,604 private schools, the average annual amount for private school tuition is \$8,225 for preschool, \$9,410 for kindergarten, \$10,167 for 1st-5th grades, \$11,639 for 6th-8th grades, and \$12,373 for 9th-12th grades.
- Based on the sampled state programs, school vouchers cover less than half (39%) of middle school private school tuition across the sampled states, on average.
 - “[The] Academy reserves the right to change the rates charged at any time in order to meet government regulations and/or changing economic conditions.”
- **Private schools systemically deny admission to students with disabilities outright, limit how many students with disabilities they serve, only serve children with certain types of disabilities, or charge extra tuition.**
 - Nearly half of analyzed private schools (48%) explicitly state that they choose not to provide some or all students with disabilities with the services, protections, and rights provided to those students in public schools under federal law.
 - “Students with intellectual disabilities or special needs have an increased annual tuition charge beginning at \$1,500.”
 - “The procedural safeguards that are provided to students with disabilities and their parents through IDEA do not apply.”
 - The remaining 52% do not provide public information on whether they provide those services, protections, and rights to students with disabilities.
- **Religious SGOs and religious private schools play an outsized role in state voucher programs, leaving students with few non-religious options.**
 - 39% of SGOs administering voucher programs are religious entities. The vast majority (77%) of religious SGOs express Christian beliefs.
 - 79% of all publicly listed partner private schools are religious. The vast majority (96%) are Christian schools, including 48% that are Catholic schools.
 - “Parents/guardians must subscribe to the statement of faith as a condition of admission.”
 - 278 of the 1,604 private schools – over 17%– charge different tuition rates based on the family’s religious beliefs, ability to provide a baptismal certificate or proof of active church membership.
 - “If a parent is registered at [the] parish, and the children are not baptized in the Catholic Church, the parent must pay the Other Faith tuition rate.”
- **Private schools often lack basic credentialing, accountability and transparency requirements related to ensuring students receive a quality education.**
 - HELP Minority Staff examined the state-level policies of all 21 states with voucher programs administered by SGOs. Among those 21 states, just 10 states require private schools to be accredited, nine states require assessments of student learning, and only two states require teacher credentials.

II. Introduction

In the United States, a public education is guaranteed for every student no matter who they are, where they live, or how much money their parents make. Federal civil rights laws protect children and families from discrimination, while federal education laws include necessary guardrails to hold schools accountable and ensure students receive a quality education.

In America today, that promise is under attack by the Trump administration and Congressional Republicans who are pushing efforts to privatize public education. On July 4th, 2025, President Trump signed into law the partisan *One Big Beautiful Bill Act (OBBBA)*, creating a new multi-billion-dollar federal program to fund school vouchers. Through the Trump voucher program, private schools will receive federal taxpayer dollars without being required to follow any of the same nondiscrimination or accountability requirements as public schools. These efforts are fueling the creation of a two-tiered education system: private schools for the wealthy and severely underfunded public schools for working-class students, students with disabilities, LGBTQ+ students, and students from diverse religious backgrounds.

Nearly 90% of K-12 education funding comes from state and local tax revenue.² Key decisions about public schools – such as picking curriculum, setting academic standards, and hiring teachers – are managed by states and run by local communities. Private school voucher programs have historically been established and funded at the state level, as education in the United States is predominantly a state and local responsibility. The Trump voucher program breaks with this precedent by directing federal funds through new, largely autonomous SGOs to private schools, circumventing the authority of state and local governments, local school districts and school boards. This policy marks an unprecedented expansion of the federal role in subsidizing private and religious K-12 education with virtually no federal, state, or local oversight, accountability, or transparency requirements.

Research on state-level private school voucher programs has consistently shown that these policies come at the expense of public education and are highly unpopular. In 2024, Ranking Member Sanders released a HELP Committee report that found that over the past decade, state funding for public elementary and secondary schools increased by an average of just one percent per year after adjusting for inflation while state spending on tax breaks and subsidies for private schools skyrocketed by 408%.³

Despite the recent expansion of state private school voucher programs, these are deeply unpopular policies: Since 1967, all 18 state ballot initiatives creating or expanding private school vouchers have been rejected by voters.³

² National Center for Education Statistics. (2024). Public School Revenue Sources. *Condition of Education*. U.S. Department of Education, Institute of Education Sciences. Retrieved January 15, 2026, from <https://nces.ed.gov/programs/coe/indicator/cma>.

³ National Coalition for Public Education, “Votes on State Voucher & Tuition Tax Credit Referenda,” Accessed January 15, 2026, <https://www.ncpecoalition.org/school-voucher-votes>; Rob Boston, “The People Have Spoken: Private School Vouchers Have A Long Track Record Of Failure At The Ballot Box,” Americans United for Separation of Church and State, December 31, 2018, <https://www.au.org/the-latest/church-and-state/articles/the-people-have-spoken-private-school-vouchers-have/>.

To examine the potential impacts of the Trump voucher program on students, families, educators and the K-12 education system as a whole, HELP Minority Staff analyzed existing state voucher programs with similar structures and the partner private schools participating in those programs. In an 11 state sample, staff analyzed the policies and practices of 111 SGOs and their over 1,600 affiliated private schools. (See Methodology). The results demonstrate that the expansion of private school vouchers will be disastrous for educational opportunity in this country.

Background on the Trump voucher program

Starting in 2027, the Trump voucher program will allow individual taxpayers to “donate” up to \$1,700 in cash to SGOs. Those taxpayers will receive a tax credit back from the Federal government for the entire amount of their donation, known as a “dollar-for-dollar” tax credit. SGOs will pool donations from individuals to fund and administer school vouchers to students, largely at their own discretion.

SGOs will provide school vouchers to eligible students from families under 300% of area median gross income (AMGI), which is a local metric where higher income areas in the country will have higher income eligibility. 300% of AMGI for a family of four ranges from \$113,000 in southwestern South Dakota to over \$585,000 in northern California.⁴ The school vouchers can cover a range of K-12 expenses for public and private school students, including those attending religious school.

Each year, states will have to “opt-in” to the federal school voucher program and provide a list of state-approved SGOs to administer school vouchers to students within the state. SGOs can establish their own processes for vetting and partnering with particular private schools and direct students and families to use their vouchers at these schools.

While states can “opt in” to the program, it is unlikely they will have the ability to further regulate the programs operating within their state. For example, it is unclear whether a state could determine the voucher amount, prioritize low-income students and those attending public schools, require data on student learning, or elect to only fund accredited schools through the program. Conservative advocates have weighed in heavily with the Trump administration to limit states’ ability to add any further requirements or guardrails into the sparsely drafted federal program.⁵

III. A false promise for working class families and a handout to wealthy ones

Evidence from state private school voucher programs consistently shows that families who can already afford to pay for private education benefit the most from these subsidies.⁶ In fact, in many states with vouchers, 65-95% of participants in voucher programs never attended a public

⁴ Are you eligible for a federal education tax credit scholarship?, <https://edgeo.maps.arcgis.com/apps/instant/lookup/index.html>.

⁵ Tax Notes, “Coalition Asks for Guidance on Scholarship Granting Organizations,” October 24, 2025, <https://www.taxnotes.com/research/federal/other-documents/treasury-tax-correspondence/coalition-asks-guidance-scholarship-granting-organizations>.

⁶ Senator Sanders, “By the Wealthy, for the Wealthy: The Coordinated Attacks on Public Education in the United States,” Senate Health, Education, Labor, and Pensions Committee, June 25, 2026, <https://www.sanders.senate.gov/wp-content/uploads/06.24.24-Education-Privatization-Report.pdf>.

school in the first place, meaning vouchers are subsidizing families that have already made the decision to attend a private school and who are able to pay for it.⁷ When vouchers do not cover the full cost of private school tuition, wealthier families can afford to make up the hundreds or thousands of dollars difference. These families have been the best positioned to take advantage of school vouchers and will continue to benefit under the new Trump voucher program.

HELP Minority Staff analysis of existing state private school voucher programs finds that private school vouchers only cover a portion of private school tuition. Despite a promise from Republicans that the Trump voucher program will help working class families access private schools, the reality is those families could be left to pay a significant portion of private school tuition even if they receive a voucher. Families could also face rising tuition costs, added fees, sudden changes in costs, and exploitative practices by private schools.

Based on an analysis of 1,604 private schools, the average annual amount for private school tuition is \$8,225 for preschool, \$9,410 for kindergarten, \$10,167 for 1st-5th grades, \$11,639 for 6th-8th grades, and \$12,373 for 9th-12th grades. At many private schools, families face costs beyond tuition, including additional fees for admission applications, dual enrollment, afterschool programs, participation in sports or clubs, school meals, technology, and transportation. Tuition among the sampled private schools can reach as high as \$29,800 for preschool, \$34,985 for kindergarten, \$72,500 for 1st-5th grade and 6th-8th grade, and \$52,000 for 9th-12th grade. With the expansion of private school vouchers, private schools have every incentive to – and often do – raise tuition.⁸ Research shows that private schools have raised tuition rates 5-10% in response to universal voucher programs.⁹

States' private school vouchers cover less than half (39%) of middle school private school tuition across the sampled states, on average (see Table 1). Families using vouchers are often left to cover the remaining tuition and additional costs associated with attendance at a private school, which are often out of reach for working class families. There is significant variation in state voucher programs: in Rhode Island, a voucher covers just 11% of private school tuition for a middle schooler, South Dakota covers 38%, while Utah covers 79%.

The Trump voucher program does not establish a minimum or maximum voucher amount and instead allows SGOs to determine voucher rates. This means there is nothing to ensure students will receive a school voucher in an amount that makes the cost of attending a private school remotely affordable.

⁷ Senator Sanders, “By the Wealthy, for the Wealthy: The Coordinated Attacks on Public Education in the United States,” Senate Health, Education, Labor, and Pensions Committee, June 25, 2026, <https://www.sanders.senate.gov/wp-content/uploads/06.24.24-Education-Privatization-Report.pdf>.

⁸ Douglas N. Harris and Gabriel Olivier, “The Effects of Universal School Vouchers on Private School Tuition and Enrollment: A National Analysis,” September 11, 2025, <https://reachcentered.org/publications/the-effects-of-universal-school-vouchers-on-private-school-tuition-and-enrollment-a-national-analysis>.

⁹ Douglas N. Harris and Gabriel Olivier, “The Effects of Universal School Vouchers on Private School Tuition and Enrollment: A National Analysis,” September 11, 2025, <https://reachcentered.org/publications/the-effects-of-universal-school-vouchers-on-private-school-tuition-and-enrollment-a-national-analysis>.

Table 1. Average annual tuition costs of private schools compared to average state school voucher awards

State	Avg Tuition Annual Costs & Number of Private Schools					Average School Voucher Awards*	Percentage of Tuition Covered for a Middle Schooler**
	PreK	Kinder	1 st -5 th grades	6 th -8 th grades	9 th -12 th grades		
AL	\$7,837 (29 schools)	\$7,572 (56 schools)	\$8,060 (61 schools)	\$9,689 (37 schools)	\$11,400 (39 schools)	<u>\$6,978</u>	72%
AZ	\$9,120 (167 schools)	\$10,010 (192 schools)	\$11,212 (179 schools)	\$12,478 (124 schools)	\$14,847 (115 schools)	<u>\$2,015</u> (Switcher) <u>\$5,671</u> (Lexie's) <u>\$4,133</u> (Low-Inc) <u>\$2,752</u> (Original)	16% (Switcher) 45% (Lexie's) 33% (Low-Inc) 22% (Original)
FL	SGOs do not publicly post partner private schools.					<u>\$8,000</u>	N/A
LA	\$7,632 (213 schools)	\$8,991 (80 schools)	\$8,780 (94 schools)	\$9,489 (71 schools)	\$10,178 (154 schools)	<u>\$4,318</u>	46%
NH	\$7,663 (4 schools)	\$10,571 (4 schools)	\$19,289 (5 schools)	\$24,806 (6 schools)	\$16,052 (5 schools)	<u>\$3,132</u>	13%
OK	\$8,427 (35 schools)	\$8,885 (59 schools)	\$9,109 (60 schools)	\$9,776 (55 schools)	\$10,645 (39 schools)	<u>\$2,695</u>	28%
RI	\$20,993 (2 schools)	\$20,084 (5 schools)	\$27,783 (7 schools)	\$29,169 (7 schools)	\$27,563 (2 schools)	<u>\$3,245</u>	11%
SC	\$7,531 (43 schools)	\$10,024 (94 schools)	\$10,998 (97 schools)	\$12,680 (86 schools)	\$13,088 (69 schools)	<u>\$4,417</u>	35%
SD	\$2,163 (2 schools)	\$4,345 (32 schools)	\$4,552 (32 schools)	\$5,759 (15 schools)	\$7,456 (11 schools)	<u>\$2,200</u>	38%
UT	(0 schools)	\$11,009 (34 schools)	\$11,080 (35 schools)	\$12,260 (33 schools)	\$13,413 (22 schools)	<u>\$9,652</u>	79%
VA	(0 schools)	\$10,310 (49 schools)	\$10,807 (52 schools)	\$11,500 (1 school)	\$18,515 (15 schools)	<u>\$2,141</u>	19%
Avg of Sample States	\$8,225 (495 schools)	\$9,410 (605 schools)	\$10,167 (622 schools)	\$11,639 (435 schools)	\$12,373 (471 schools)	\$4,104	39%

*These amounts reflect the average amount of state school voucher awards as calculated by EdChoice, accessed January 15, 2026, <https://www.edchoice.org/school-choice/tax-credit-scholarship/>.

**Middle school refers to grades 6th-8th.

About 26% of private schools analyzed do not make their tuition rates publicly available on their websites. This lack of transparency can lead families to use the promise of a voucher to enroll their child in a private school that they ultimately cannot afford. Table 2 details examples of current private school policies that can leave families on the hook for thousands of dollars in private school tuition. One school clearly states that the school can raise tuition at any point in

the school year, while others suspend or expel students for late payments, charge parents interest on top of the tuition amount, withhold student records (creating issues for students to transfer to another school), and even take families to court. These tuition practices have real consequences for families. A Washington Post investigation of D.C., Maryland and Virginia private schools found those schools have filed at least 140 cases seeking more than \$1.6 million in debt from families in the past decade.¹⁰

Table 2. Private schools’ tuition policies and practices

State	Tuition Policies
AZ	“[The] Academy reserves the right to change the rates charged at any time in order to meet government regulations and/or changing economic conditions.”
AZ	“In the event of default due to non-payment, the account will be liable for, but not limited to, all attorney fees, court costs, and interest at the rate of 22% per annum... Accounts delinquent 60 days may be referred to outside collection agencies, will be reported to national credit bureaus, and a surcharge of 40% will be added to the outstanding balance to cover the collection cost.”
LA	“Each school year all families enter a contract with [the school] whereby they are financially obligated to pay the FULL annual tuition for their child to attend the school, regardless of withdrawal or inability to pay.”
SC	“No school records, including health records, will be released for any student when there is a balance owing on the student’s account. No graduating student will be permitted to receive his or her diploma until all tuition and fees are paid up to date.”

IV. Private schools receiving public funds discriminate against and deny students with disabilities

Federal law guarantees a free appropriate public education for all children with disabilities. Under the Individuals with Disabilities Education Act (IDEA), families are afforded certain safeguards, such as being a part of their child’s individualized education program (IEP), appropriate and timely evaluations of their child, and due process. Private K-12 schools in the U.S. are not legally required to serve students with disabilities and often deny these students outright, which proved true for the private schools analyzed by the HELP Minority Staff.

48% of private schools have explicit statements about their inability to educate all students with disabilities. While some states require private schools to create an IEP for students with disabilities, this IEP does not come with the same protections as outlined in IDEA including procedural safeguards for families if the plan is not followed. What’s worse is some states’ voucher programs **require that parents formally sign a waiver of their child’s IDEA rights** to take advantage of a voucher, while **others strip students of these rights without formal notice.**¹¹ For the few private schools that admit students with disabilities, the HELP Minority Staff found that the sampled **private schools limit how many students with disabilities they serve, selectively choose which types of disabilities to serve, or charge extra fees and tuition (see Table 3).**

¹⁰ Brittany Chammas, The Washington Post, “She owes a private school \$27,000. Her daughter never attended.” August 8, 2025 <https://www.washingtonpost.com/dc-md-va/2025/08/08/private-school-lawsuit-sandy-springs-families/>.

¹¹ National Center for Learning Disabilities, “Private School Vouchers, Education Savings Accounts, and Tax Incentive Programs: Implications and Considerations for Students with Disabilities,” updated 2024, https://ncld.org/wp-content/uploads/2024/12/241219-Vouchers-Report_2024-Final.pdf.

52% of private schools do not provide public information on their admission policies for students with disabilities. Private schools have sole discretion to admit or decide to no longer serve students with disabilities, regardless of their state’s policies. Without any added requirements and protections for participating private schools to serve all students, the Trump voucher program will also fail to provide the same basic rights and education that public schools are required to for students with disabilities under IDEA and will ultimately exclude many of these students.

Table 3. Private schools’ exclusionary policies and practices for students with disabilities

State	Policy and Beliefs
AL	“...[our school] is not equipped to meet the needs of children who are mentally or emotionally impaired children or those with learning disabilities. However, the [the school] has a supportive working relationship with the public school system in the area, which provides these needed services.”
AZ	“Students with intellectual disabilities or special needs have an increased annual tuition charge beginning at \$1,500.”
AZ	“...we aim to maintain a ratio of 30% neurodiverse students to 70% typical learners in a classroom with 12 students and 1 teacher. For students requiring greater support, our Education Council will meet with teachers and parents to create a tiered tutoring and/or behavior plan, as needed.”
AZ	“Currently, we are accepting up to 3 students per grade with minor Individualized Education Programs (IEPs). It is essential to ensure that our current staff is adequately equipped to address various areas of disabilities, both academically and spiritually, to effectively meet the needs of all of our students.”
AZ	“presently, the school is unable to meet the needs of students with the following: low academic performance as indicated by a standardized test and/or previous school records or special education classes; serious emotional or behavioral problems; or a physical handicap which would impair the learning process.”
AZ	“we do not provide a ‘free and appropriate public education (FAPE)’ as guaranteed by law in a public school. Therefore, the procedural safeguards that are provided to students with disabilities and their parents through IDEA do not apply.”
LA	“...attempts to meet the needs of students with diagnosed disabilities within our school by making minor adjustments and incorporating minor interventions in regular classroom activities. Major adjustments, including those that are detrimental to the rights of other students and those that require additional costs are considered beyond our ability and cannot be incorporated.”
SD	“...does not have the facilities and staff to serve all children. Those with special developmental or physical needs will be referred to appropriate community or other educational agencies.”
UT	“Currently we have had success with young people who experience ADD/ADHD, dyslexia, and some minor forms of autism. We are not currently equipped to serve young people with other specific learning needs.”

V. Religious SGOs and religious private schools play an outsized role in voucher programs

School vouchers offer an illusionary “choice” for students and families, while in reality, education at religious schools is the predominant option when using a school voucher. About 75% of U.S. private K-12 schools are religious, and Catholic schools make up about half of all

religious private schools.¹² School vouchers often leave students and families to choose among private schools that are overwhelmingly religious and that require litmus tests of their religious background as a condition of admission.

HELP Minority Staff found that **over a third of sampled SGOs are religious entities** and that these entities and their religious partner schools shape the educational opportunities and curriculum offered to students, often with a bias toward Christian theology.

39% of SGOs themselves are religious entities. 77% of religious SGOs have Christian beliefs, 19% have Jewish beliefs, and over 4% have Islamic beliefs. SGOs can be any nonprofit entity and in many cases include religious organizations that have incorporated as nonprofits. For example, Arizona Christian School Tuition Organization (ACSTO), which “operate[s] on biblical principles”, has administered \$346 million in state school voucher funds over the last 25 years.¹³

HELP Minority Staff analysis found that 79% of publicly listed partner schools are religious and that 96% of religiously affiliated partner schools are Christian, 3% are Jewish, and 1% are Islamic (see Appendix Table 1). These religious private schools can exercise their own discretion to decide which students to admit and what they teach. HELP Minority Staff analyzed policies of these schools and found that schools often make parents and students share their religious affiliation, member church information and sign statements of faith denouncing “immoral” behaviors as part of the admissions process (Table 4). Many of these schools state that they have anti-LGBTQ+ teachings or practices, do not teach evolution, and denounce abortion. The teachings of these religious private schools are not confined to the classroom and students: In many cases, students and families have to commit to living a “lifestyle “according to what is acceptable by the school or risk not being admitted or face expulsion.

Table 4. Examples of private school religious policies and beliefs

State	Policy and Beliefs
AL	“Parents/guardians must subscribe to the statement of faith as a condition of admission.”
AZ	“...we believe in: Prayer rather than psychology; A Christian world view rather than a secular world view; Creation rather than evolution; Teaching students to conquer their sin nature rather than pretend it does not exist; The authority of the teacher; The supremacy of the Bible; The importance of the local church in the lives of all believers.”
AZ	“We deny that God approves of interfaith marriage, that is, marriage between a believer and an unbeliever...”
AZ	“We do, however, reserve the right to deny admission to any individual who cannot benefit from enrollment based on past academic achievement, disqualifying disability, or whose personal lifestyle is not in harmony with the stated philosophy and purpose of [the] Academy.”
AZ	“Feminine dress of any kind is not permitted for male students. (Including but not limited to: makeup, nail polish, jewelry, and feminine clothes) School Admin will

¹² Maya Riser-Kositsky, “The U.S. Private School Market: An Explainer,” EdWeek Market Brief, April 16, 2025, <https://marketbrief.edweek.org/education-market/the-u-s-private-school-market-an-explainer/2025/04>.

¹³ Arizona Christian School Tuition Organization, accessed January 15, 2026, <https://acsto.org/>.

	determine appropriateness of any item in question. Long hair on boys must be worn off the collar.”
LA	“Rejection of one’s biological sex is a rejection of the image of God within that person.”
SC	“Recognizing that spiritual truths are spiritually discerned, only teachers who have personally accepted Jesus Christ as their Savior and Lord can possibly teach in a way pleasing to God. Consequently, only a Christian school with born-again teachers can give a child the education God expects in keeping with...”
VA	“If a parent is registered at [the] parish, and the children are not baptized in the Catholic Church, the parent must pay the Other Faith tuition rate.”

HELP Minority Staff also found **that 278 of the 1,604 private schools – over 17% – charge different tuition rates based on the family’s religious beliefs, ability to provide a baptismal certificate or proof of active church membership.** As written in federal law, the Trump voucher program does not protect students and families from these discriminatory practices.

The Trump voucher program stands to dramatically expand the public funding of religious education and is at odds with the long history of a secular public school system in this country. The new program gives religious SGOs broad discretion to administer vouchers and grants religious private schools the opportunity to accept new subsidies with no limits on their ability to discriminate against students and families. This leaves few options for students and families seeking to use a voucher who do not hold the same religious beliefs as the majority of private schools.

VI. Private schools often lack basic accountability and transparency requirements

There are common fallacies that a private education is higher quality than a public education. In reality, private K-12 schools have few to no accountability and transparency requirements in place to support a quality education, even for those receiving taxpayer dollars through school vouchers. While public schools must administer annual assessments to provide public information on student learning, improve schools, and meet accreditation and teacher credential standards, private schools do not. Without these requirements, parents have limited information about how their student is performing and the quality of private schools, and educators, school leaders, and policymakers lack critical information to improve student learning.

HELP Minority Staff summarized state statutes for programs within 21 states with existing, similar state school voucher programs. **Among the 21 states’ programs, just 10 states require private schools to be accredited, nine states require assessments of student learning, and two states require teacher credentials (see Appendix Table 2).** Some private schools may meet these criteria regardless of the state program policies. While these are only some of the standards that contribute to a quality education, setting actual requirements as conditions of receiving taxpayer dollars through school vouchers bolsters program integrity and protects students.

Two thirds of the analyzed private schools in the 11 state sample are accredited, while one third do not publicly list their accreditation status. The accreditation process provides a quality assurance on the integrity of a school for student learning, and accreditation status facilitates the transfer of academic credits between K-12 schools and admission to postsecondary education. Students seeking to leave an unaccredited private school might not be able to have

their credits recognized by other schools, potentially leading to students repeating courses or falling behind. Unaccredited schools also pose risks of financial instability and sudden closure.

Whether the U.S. Department of Treasury will regulate to require private schools accepting a Trump voucher to meet any of the basic accountability and transparency requirements required of public schools remains to be seen. But without any required reporting or guardrails to ensure students receive a quality education in the Trump voucher program, more unsuspecting students could receive inadequate educational services, experience sudden school closures, have difficulty transferring coursework, or face challenges in seeking postsecondary education.

VII. Conclusion

These findings make clear that scholarship granting organizations and the private schools receiving public funds from state-level voucher programs work in tandem to pick and choose which students they serve at the expense of working-class families, students with disabilities, and students from diverse religious backgrounds, and fund an unaccountable, private education system.

The Trump voucher program stands to be among the largest federal investments in K-12 education and will expand these exclusionary and discriminatory practices across the country. The program will likely further destabilize and defund public schools that will lose resources based on declines in student enrollment, divide American students between two education systems, and ultimately, deteriorate the opportunities for a quality public K-12 education for all students.

We cannot abandon the responsibility for educating the nation's children to private entities who do not have the same obligation to further the common good. Rather than invest tens of billions of dollars into unaccountable private schools, we should instead prioritize strengthening our public education system through:

- Tripling Title I funding to better support 26 million students from low-income backgrounds enrolled in public schools.
- Fully funding IDEA to provide robust services to students with disabilities.
- Ensuring all teachers are paid a livable and competitive salary of at least \$60,000 per year with opportunities for professional advancement.
- Expanding community schools, an evidence-based approach for increasing students' academic outcomes and meeting their social, emotional, and mental health.
- Increasing funding for summer and afterschool learning programs and job opportunities for youth.
- Creating a national youth apprenticeship program to expand career pathways for young people.

VIII. Methodology

HELP Minority Staff compiled a list of the 21 states with at least one school voucher program administered by scholarship granting organizations (SGOs). Of those 21 states, staff analyzed a sample of 11 states. The subset was selected in an effort to capture state voucher programs with a

range of characteristics, including small and large state-level school voucher programs; new and well-established programs; programs in varied geographic regions; and programs with targeted and universal eligibility. The sample states are Alabama, Arizona, Florida, Louisiana, New Hampshire, Oklahoma, Rhode Island, South Carolina, South Dakota, Utah, and Virginia.

Between October 2025 and January 2026, staff analyzed state-approved SGOs in the 11 sampled states and collected data on each SGO's list of affiliated partner schools, if applicable. Staff collected information from private school websites, policy documents, and handbooks that families and students likely rely on to make selections among schools, such as their quality, services, costs, and religious beliefs. Across the sampled states, only 19 public schools were found to be partnered with SGOs and were not included in the 1,604 private school sample.

Staff collected information on the following topics:

- **Private school tuition:** Tuition amounts exclude any fees for application/registration, enrollment, technology, extracurriculars, housing/boardings, and sports. For monthly rates, tuition was calculated based on a 10-month school year for the 2025-2026 school year or the most recent school year, if updated tuition rates were not available. The tuition costs reflect annual tuition based on grade bands and assume the tuition is for the attendance of one student and that the family is non-religious.
- **Students with disabilities:** Whether and to what extent schools serve students with disabilities were determined by public information on school websites, including admission policies, nondiscrimination statements, application forms, and parent handbooks.
- **Religious affiliation:** Religious affiliation was determined based on information on the school and SGO websites, such as statements of faith and information about curriculum. For non-religious SGOs, partnering with religious schools did not influence the SGO categorization.
- **Accreditation:** Whether schools have accreditation were determined by their website information, including academic and curriculum overviews, seals on websites, and parent handbooks. Any accreditation was included, such as religious education accreditation, secular accreditation, or both. For early childhood programs, certification or licensure through the state were considered to be 'accredited.'

State Programs Analyzed

- **Alabama:** Alabama Education Scholarship Program
- **Arizona:**
 - "Switcher" Individual Income Tax Credit Scholarship Program
 - Lexie's Law for Disabled and Displaced Students Tax Credit Scholarship Program
 - Low-Income Corporate Income Tax Credit Scholarship Program
 - Original Individual Income Tax Credit Scholarship Program.
- **Arkansas:** Philanthropic Investment in Arkansas Kids Scholarship Program
- **Florida:** Florida Tax Credit Scholarship
- **Georgia:** Qualified Education Expense Tax Credit Program
- **Indiana:** Indiana School Scholarship Tax Credit
- **Iowa:** Iowa School Tuition Organization Tax Credit
- **Kansas:** Tax Credit for Low-Income Students Scholarship Program

- **Louisiana:** Tuition Donation Credit Program
- **Montana:** Tax Credits for Contributions to Student Scholarship Organizations
- **Missouri:** Missouri Empowerment Scholarship Accounts Program
- **Nevada:** Nevada Educational Choice Scholarship Program
- **New Hampshire:** New Hampshire Education Tax Credit
- **Ohio:** Ohio Tax-Credit Scholarship Program
- **Oklahoma:** Oklahoma Equal Opportunity Education Scholarships
- **Pennsylvania:**
 - Pennsylvania Educational Improvement Tax Credit
 - Pennsylvania Opportunity Scholarship Tax Credit
- **Rhode Island:** Tax Credits for Contributions to Scholarship Organizations
- **South Carolina:** Educational Credit for Exceptional Needs Children Fund
- **South Dakota:** Partners in Education Tax Credit Program
- **Utah:** Carson Smith Opportunity Scholarship
- **Virginia:** Education Improvement Scholarships Tax Credits Program

IX. Appendix

Table 1. Number and percentage of partner private schools that are religiously affiliated per state

State	Religious Affiliation					
	Protestant	Catholic	Jewish	Islamic	Non-Religious	Unclear
AL	64 schools (56%)	36 schools (31%)	3 schools (3%)	0 schools (0%)	12 schools (10%)	0 schools (0%)
AZ	272 schools (46%)	106 schools (18%)	31 schools (5%)	10 schools (2%)	155 schools (26%)	23 schools (4%)
FL	SGOs do not publicly post partner private schools.					
LA	107 schools (24%)	295 schools (66%)	3 schools (1%)	0 schools (0%)	38 schools (9%)	1 school (0%)
NH	1 school (7%)	5 schools (36%)	0 schools (0%)	0 schools (0%)	7 schools (50%)	1 school (7%)
OK	67 schools (64%)	17 schools (16%)	0 schools (0%)	4 schools (4%)	15 schools (14%)	1 school (1%)
RI	3 schools (27%)	0 schools (0%)	1 school (9%)	0 schools (0%)	6 schools (55%)	1 school (9%)
SC	47 schools (41%)	33 schools (28%)	3 schools (3%)	0 schools (0%)	27 schools (23%)	6 schools (5%)
SD	24 schools (46%)	26 schools (50%)	0 schools (0%)	0 schools (0%)	2 schools (4%)	0 schools (0%)
UT	12 schools (23%)	16 schools (30%)	1 school (2%)	0 schools (0%)	22 schools (42%)	2 schools (4%)
VA	8 schools (8%)	77 schools (79%)	0 schools (0%)	0 schools (0%)	9 schools (9%)	4 schools (4%)

Table 2. Summary of Key State School Voucher Tax Credit Policies

State	Summary of Key Policies
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AL	<p>Accreditation: A qualifying nonpublic school shall be accredited by one of six accrediting agencies or the National Counsel for Private School Accreditation, AdvancED, the American Association of Christian Schools, or one of their partner accrediting agencies. If a nonpublic school is not accredited, then they must satisfy conditions until accreditation is obtained.</p> <p>Assessments: SGOs must ensure private schools accepting school vouchers must administer state achievement tests or national recognized norm-referenced tests to measure learning in math and language arts that align with state accountability testing laws for public schools. Each year, parents are entitled to a copy of their student's test results.</p> <p>Ala. Code §§ 16-6D-1 through 9; 40-2A-7(a)(5)</p>
AR	<p>Assessments: SGOs must ensure that private schools are held academically accountable by administering a norm-referenced test to students grades 3 through 10 who receive school vouchers. Test scores and academic progress must be annually reported to parents of school voucher students and be made publicly available.</p> <p>Ark. Code Ann. §§ 6-18-2301 through 2308</p>
FL	<p>Assessments: Scholarship-funding organizations are responsible for ensuring there is annual reporting of student test scores from a norm-referenced assessment to a state university. The FL Department of Education (FL ED) shall coordinate with the state university to provide data and conduct analyses of matched students from public school student assessment data and calculate control group student performance. Participating private schools must report students' test scores to their parents and cooperate if a parent chooses for their student to participate in statewide assessments. Upon the request of FL ED, a school district shall provide a participating private school statewide assessment.</p> <p>Credentials: Private schools must employ or contract with teachers who at least hold a BA; have at least 3 years of teaching experience in public or private schools; or have special skills, knowledge, or expertise that qualify them to provide instruction in subjects taught.</p> <p>Fla. Stat. §§ 1002.395; 1002.421</p>
GA	<p>Accreditation: Schools must be accredited or in the process of becoming accredited. No entity which operates, owns, is affiliated with, or is a subsidiary of an association, organization, or other entity that provides accreditation of K-12 schools shall be eligible to be a student scholarship organization.</p> <p>O.C.G.A. §§ 20-2A-1 through 7; 48-7-29.16</p>
IN	<p>Accreditation: Schools must be accredited or in the process of becoming accredited. No entity which operates, owns, is affiliated with, or is a subsidiary of an association, organization, or other entity that provides accreditation of K-12 schools shall be eligible to be a student scholarship organization.</p> <p>Assessments: Public or nonpublic schools participating in the school voucher program must administer the statewide assessment program or another nationally recognized and norm-references assessment of the school's students.</p> <p>O.C.G.A. §§ 20-2A-1 through 7; 48-7-29.16</p>
IA	<p>Accreditation: K-12 schools must be accredited according to state board procedures to participate in the school voucher program.</p> <p>Iowa Stat. §422.11S</p>
LA	<p>Accreditation: Nonpublic schools must be approved, provisionally approved, or probationally approved by the Board of Elementary and Secondary Education and which complies with the criteria set forth in <i>Brumfield, et al. v. Dodd, et al.</i></p>

	<p>Assessments: A qualified school must annually administer any English Language Arts and mathematics exams as required by the school and district accountability system at the prescribed grade level or a nationally norm-referenced test or assessment approved by the state board. Schools must provide parents with a copy of their student’s test results annually.</p> <p>La. Rev. Stat. § 47:6301</p>
MT	<p>Accreditation: Schools must be accredited, have applied for accreditation, or are provisionally accredited by a state, regional, or national accreditation.</p> <p>MT CODE § 15-30-3101 – 3110</p>
OK	<p>Accreditation: Schools must be accredited by the State Board of Education or an accrediting association approved by the Board.</p> <p>Okla. Stat. tit. 68 § 2357.206</p>
SC	<p>Accreditation: Eligible schools must be in good standing with the Southern Association of Colleges and Schools, the South Carolina Association of Christian Souths, the South Carolina Independent Schools Association, or Palmetto Association of Independent Schools.</p> <p>Assessments: Eligible schools must administer national achievement or state standardized tests, or both, at all grade levels to determine student progress.</p> <p>S.C. Code Ann. § 12-6-3790</p>
SD	<p>Accreditation: Nonpublic schools or tribally controlled schools must be accredited by the Department of Education.</p> <p>Assessments: Parents must ensure their student takes the norm-referenced tests or statewide assessments administered by the school.</p> <p>S.D. Codified Laws §§ 13-65-1 through 12</p>
UT	<p>Assessments: Schools must, when administering the required annual assessment, ensure that it is a norm-referenced assessments.</p> <p>Utah Code § 53E-7-401 through 410</p>
VA	<p>Accreditation: Scholarship foundations (SFs) must ensure that K-12 schools comply with nonpublic school accreditation requirements administered by the VA Council for Private Education.</p> <p>Assessments: SFs must ensure that selected nonpublic schools maintain an assessment system that annually measures the progress of school voucher students in reading and math using a norm-references test, including but not limited to the Standard Achievement Test, California Achievement Test, and Iowa Test of Basic Skills.</p> <p>Credentials: For nonpublic preK programs, teachers at a minimum shall have earned a certificate from a nationally recognized early childhood education certificate program, including an early childhood education program provided or sponsored by the VA Community College System.</p> <p>Va Code. §§ 58.1-439.25-28</p>