



Strengthening Oversight of Education Savings Account (ESA) Funding for Private and At-Home Schooling



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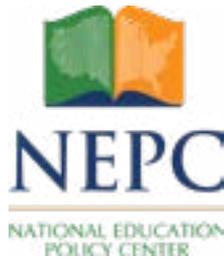
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Executive Summary

The school-choice landscape in the United States is undergoing a rapid transformation, as states increasingly enact a new form of vouchers called Education Savings Accounts (ESAs). Unlike earlier voucher programs, which generally allowed subsidies only for private school tuition, ESAs represent a radically expansive—and potentially very costly—vision for the private use of public education funds. ESA participants receive public monies via direct deposit and can use them for various expenses, including private school tuition and fees. Many states, in fact, allow the funds to be used for nearly any purportedly educational expense. ESA funds are thus widely dispersed among participants and private providers with surprisingly little or no oversight or accountability.

ESA programs also differ from earlier voucher programs in that they are trending toward universal or near-universal participant eligibility for these largely unrestricted funds. Initial evaluations of these unrestrained ESA programs show that funds have so far overwhelmingly followed students who had never enrolled in the public system, providing new public subsidies to affluent families who had been paying for private education. This expansion thus threatens to impose a significant new burden on taxpayers and state education budgets, even as ESA programs fail to provide robust programmatic oversight of spending and meaningful accountability for provider quality.

Interestingly, many homeschooling families have appeared hesitant to accept ESA funds. Such skepticism is rooted in their rejection of even minimal public oversight in exchange for public funds. Similarly, many (though not all) state and national homeschool networks and advocacy organizations have actively opposed state ESA expansion, fearing that public subsidies will lead to public attention—and accountability—and ultimately threaten limitations on absolute parental control.

The broader landscape also paints a mixed picture. At least some alternative-education providers, including a growing wave of microschools emerging post-COVID, share the skepticism of these homeschoolers. In contrast, many larger for-profit providers (having experienced profitable initial growth coupled with weak or no accountability for spending or performance) welcome the taxpayer subsidy. They appear to recognize the revenue-generating potential of unrestricted ESA funds and seem poised to create a new, largely unregulated market of for-profit virtual, micro, and alternative schools.

Of concern here is the possibility that opposition to ESA expansion from some potential recipients and private providers could lead policymakers to loosen already-lax governance of ESAs, a move that would further undermine public oversight and accountability over taxpayer monies. ESAs are already the least regulated approach in the highly deregulated world of vouchers, where fiscal scandals have prompted calls for greater accountability in the existing choice system.

Given these problems as well as the dreadful academic outcomes of vouchers on performance, particularly in mathematics, lawmakers might do well to make their highest priority tightening—if not abandoning—ESA expansion. But if, given the current political and policy context, new expansions are inevitable, policymakers must instead reject calls to weaken public authority over public funds and strengthen oversight and accountability of ESA programs.

To that end, and in the following areas, we recommend that policymakers take the following steps.

Eligibility

- Rescind universal student eligibility for ESA programs and prioritize low-income families and students with particular disabilities, in order to at least partially protect public budgets from subsidizing more affluent families already enrolled in the private system.
- Relatedly, repeal language in newly enacted ESA programs that expands targeted eligibility in the first year of the program to near-universal or universal eligibility over time.
- Extend accountability and quality measures that govern public schools to all participating private schools, virtual schools, and homeschool settings.

Fiscal Oversight of Public Monies

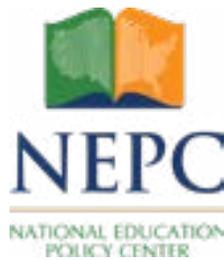
- Limit eligible expenses for all ESA recipients to just five categories: tuition, learning materials and curriculum, transportation, tutoring, and accredited services for students with disabilities; actively pursue sanctions for ineligible or fraudulent purchases.
- Collect and publicly report SES and other demographic data of students who receive

ESA funds (public school, private schools, virtual school, or homeschool students) and how such funds have been spent annually.

- Conduct yearly fiscal impact studies of ESA programs to assess the actual costs of operating virtual schools and homeschool instruction.

Governance and Accountability

- Mandate the administration of academic testing for all schools and alternative educational providers that accept ESA funds, including virtual, microschool, and homeschool students. Specifically:
 - Require state-adopted norm-referenced assessments of all ESA recipients.
 - Include meaningful consequences for ESA recipients and providers when participants show little evidence of learning.
- Develop a uniform state accountability system for curriculum, academic program offerings, and data collection for all providers accepting ESA funds.
- Disseminate school report card information (e.g., assessment data, teacher quality, school culture indicators, student demographics, and curricular offerings) for all schools that enroll ESA recipients so that parents can make informed choices in selecting schools.



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II. Introduction

Private school choice policies in the United States that allow public monies to flow to private schools have historically been characterized by conflicts over student eligibility criteria, program rules and mechanisms, funding levels, and accountability structures (or the lack thereof). Debate on private school choice policies have also focused on whether such programs threaten public authority and states' ability to ensure a uniform education system advancing equity, social cohesion, and democratic citizenship.¹

Vouchers, which were the earliest private choice programs, have since been eclipsed by less restrictive tuition tax credit scholarship (TCS) programs² and, in the last several years, even less restrictive Education Savings Account (ESA) programs.³ Common thresholds in early voucher programs, including criteria prioritizing low-income families and stipulations that private schools accept a voucher as full tuition, have eroded.⁴ As TCS programs have evolved, eligibility has expanded to more affluent families, and in some cases even to families previously paying for private school enrollment.⁵ Homeschoolers, however, have generally been ineligible for TCS subsidies because they attended neither a public nor a private school.

In contrast, the rapid expansion of ESA programs since 2021 represents a crucial transformation in privatization beyond the traditional voucher and TCS programs that have evolved over the past 30 years. The newest generation of ESAs advances near-universal access to public funds for private education by removing all income-based eligibility criteria and lifting the requirement for private schools to accept ESA grants as full tuition. Such expansion moves private school choice policies closer to a full *laissez-faire* marketization model that changes the dynamics and forms of education privatization, including providing eligibility to homeschool students who were otherwise excluded from most voucher and tax credit programs. As of this writing, at least 11 of the 19 enacted ESA programs already extend or plan

to extend eligibility to homeschool students.⁶

In this policy brief, we discuss the evolution of these nascent ESA programs, with attention to policy characteristics that constitute a large transfer of unrestricted public subsidies for private and at-home education. We then analyze how the convergence of these ESA programs with political conflicts about COVID-era school policies have potentially fueled an expansive growth in the homeschool student population, leading some frustrated parents to more aggressively pursue alternative school options—and, in turn, mobilizing private choice advocates and providers interested in harnessing the new political and parent demand for expanded private school choice.⁷ Relatedly, we also discuss how national and regional homeschooling organizations—fearing even lax accountability requirements—have in many cases actively rejected expansion of public subsidies to homeschoolers under the banner of “parents’ rights” and “educational freedom.” Finally, we explore the implications of largely unrestricted ESA funds for the newest entrepreneurial model of private schools, “microschools,”⁸ which existed prior to the pandemic but have since grown out of pandemic era learning pods and collective learning communities. In doing so, we consider whether some for-profit microschool networks and other private providers are harnessing a purported growth in the homeschool population and its new ESA eligibility to profit from public subsidies.

III. Review of the Literature

For several reasons, there are no empirical research studies measuring Education Savings Accounts’ (ESAs’) potential effects on student achievement or multiple other outcomes. Programs are relatively new and rapidly evolving, and programmatic differences in allowable expenses and accountability requirements make such evaluations extremely challenging. Moreover, program design means that often, little data on any element of program implementation is collected. For example, the majority of voucher, tuition tax credit scholarship (TCS), and ESA programs expressly prohibit or otherwise limit government ability to oversee private schools, and fewer than half require private schools to administer achievement tests.⁹ Some states, including Arizona and Florida, have largely eschewed internal or external evaluations and require no information to be collected from program participants.¹⁰ Such policies have meant that little or no data has been available to researchers, giving them little or no opportunity to analyze programs’ effects.

What research *has* been able to demonstrate—importantly—is the fiscal impact of such programs on state budgets. And, also importantly, copious recent research on voucher effects on student achievement does allow for informed predictions about newer, expanded choice programs’ impact on student learning.

Recent studies have detailed the substantive costs of administering ESAs and the implications of universal eligibility for state budgets. A clear finding is that such programs quickly trigger an extraordinary amount of increased cost to taxpayers supporting the state’s education budget. For example, one study has shown the ballooning administration costs for the Arizona Empowerment Scholarship Accounts (ESA).¹¹ Those costs increased from \$1.6 million in 2012 to over \$90.5 million in 2020. In 2022, the Arizona legislature expanded

the program to universal eligibility,¹² including all public and private school students; as a result, demand for the program increased from 12,127 students in 2022 (prior to expansion) to nearly 70,000 in 2023, amounting to a 574% increase in the number of students participating.¹³ The projected cost of the program for fiscal year 2024 is \$950 million, or 1,346% higher than had been initially projected by the Arizona Joint Legislative Budget Committee in 2022.¹⁴ Other studies have similarly documented rapidly rising program costs that far exceed fiscal projections.¹⁵

Studies reporting on the link between voucher programs and student achievement can inform predictions about the likely impact of TCS and ESA programs—another important, and negative, effect. Across locations and student types, recent empirical research has consistently found voucher programs linked to negative effects on student achievement, sometimes notably large effects. For example, a statewide study of the Louisiana Scholarship Program (LSP) reported negative learning outcomes for participating students, “consistent across income groups, geographic areas, and private school characteristics.”¹⁶ Similar negative effects on student achievement have been reported in recent studies of voucher programs in Ohio, Indiana, and Washington D.C.¹⁷ Yet, despite such accumulating research evidence, voucher programs continue to grow: 18 of the 26 operating voucher programs were enacted in the last 10 years.¹⁸

Clearly, ongoing expansion of choice programs has not been affected by empirical data detailing negative outcomes of private school choice programs or by a dearth of research showing any positive effects for TCS and ESA programs. This suggests that continual growth of private school choice is based on political motivations that have displaced actual evidence, with particular political ideologies and popular (mis)understandings of the purpose of public education widening support for private school choice programs.¹⁹

IV. Recent Developments: Rapid Expansion of Education Savings Accounts (ESAs)

If voucher initiatives in Wisconsin and tax credit programs in Arizona represented the early roads and byways of private school choice infrastructure, ESAs are akin to a multilane freeway. In 2011, Arizona established the nation’s first ESA program, which targeted special populations of high-needs students.²⁰ Three other states soon followed—Florida (2014), Tennessee (2015), and Mississippi (also 2015)—with each similarly targeting programs to specific populations of students with disabilities.²¹ In the decade after these inaugural programs, few other states attempted to launch ESAs, opting instead to enact or expand voucher and tuition tax credit scholarship (TCS) programs.

Since 2021, however, ESA programs have rapidly replaced vouchers and TCS programs as the dominant state-level private choice policy. In the last three years, 13 states have enacted new ESA programs, while two additional states—Arizona and Florida—have converted existing private choice programs, including voucher programs, into more expansive ESAs.²² In 2023 alone, 79% of the 111 voucher-related bills introduced across the United States addressed ESAs.²³ Little more than a decade ago, ESA programs did not exist; by the end of

2023, nearly 100,000 students were using ESA funds across 13 states (in 15 total operating programs), with average awards ranging from \$4,299 in West Virginia to \$17,355 in Indiana.²⁴ Within these states, participation is widely available to nearly every student who might otherwise attend a state’s public schools, leading some to describe these near-universal ESAs as “neo-vouchers,” “vouchers-plus,”²⁵ or “vouchers on steroids.”²⁶ This rapid expansion of public subsidies for private choice raises critical questions for policymakers and the public, including who public funds are flowing to, how these funds are being spent, and if and how such funds are accountable to public authorities and taxpayers.

V. Discussion and Analysis

The following section analyzes the evolution of Education Savings Accounts (ESAs), with particular attention to the tensions characteristic of earlier private school choice policies: participant eligibility thresholds, program requirements and enforcement mechanisms, and provider accountability. The nascent nature of ESAs and the rate at which new programs are continuously being proposed, enacted, and implemented necessarily limits this discussion to a preliminary landscape analysis.²⁷

Importantly, while the underlying goal for many choice proponents—universal eligibility—has not changed since the earliest efforts to enact vouchers, the political context surrounding such policies *has* changed. In the context of culture wars over vaccine mandates and curriculum, choice advocates have increasingly and successfully emphasized “parental rights,” in contrast to earlier days when choice was characterized as a means for expanding educational opportunities to students with most needs. This context has altered the politics of private school choice, allowing near-universal programs that now permit all families—including those whose children have never attended public school and homeschooling families—to participate and receive public subsidies.

Eligibility and Participation

ESA program eligibility prior to 2020 was primarily (though not exclusively) determined by student disability status. All four state programs enacted and maintained between 2011-2020 were designed to serve students with disabilities. Some further limited student participation to particular high-needs disability categories. For example, Tennessee’s Individualized Education Account Program, enacted in 2015 and launched in 2017, is limited to special needs categories that reflect roughly two percent of the state’s student population,²⁸ while 13% of students currently receive disability-related services in the state’s schools under the broader disability categories.²⁹ But of the 16 ESA programs enacted since 2021, only three are limited to students with disabilities.³⁰

Just as earlier forms of choice broadened eligibility thresholds over time, ESAs are increasingly expanding eligibility and, in many cases, reaching universal eligibility. Arizona’s Empowerment Scholarship Accounts, the nation’s first ESA program, originally allocated funds only to students with disabilities, students in foster care, or students attending state-des-

ignated “low-performing” schools. However, in September 2022, all eligibility restrictions were eliminated, allowing every student in the state to participate and making the program among the most expansive in the country.³¹ As expected, this change led to the significant increase in program participation noted above (from 12,127 to 30,741 students in just one year³²). According to one state estimate, approximately 75% of the applicants in the new universal program never attended an Arizona public school.³³ Although some of these were incoming kindergarten students who did not previously attend any school, the data suggest that universal eligibility is subsidizing families who were already attending private schools, creating a new and growing burden on taxpayers and state education budgets.³⁴

While Arizona’s conversion of a targeted to a universal ESA illustrates how eligibility may broaden over time,³⁵ new ESAs are increasingly enacting universal access from program inception. Newly enacted ESA programs are increasingly intended to eventually reach universal eligibility but first impose at least some participation limitations in the initial year of implementation. For example, Arkansas and Iowa both enacted ESA programs in 2023 that include eligibility restrictions in the first year of implementation, such as income thresholds or disability status, but loosen these restrictions on a timetable that achieves universal eligibility by the third year of the program.³⁶ In early 2024, Alabama and Louisiana adopted a similar model, enacting new programs that will, over time, eliminate income eligibility thresholds entirely.³⁷ In a variant of this approach, West Virginia has enacted—and its state Supreme Court has upheld³⁸—a near-universal ESA program for which new applicants must first demonstrate that they attended a public school for the previous school year or for at least 45 days in the school year in which they apply for initial ESA funds.³⁹ However, the legislature included a “trigger” provision that, should the total number of participants in 2024 fall below five percent of the state’s total K-12 school enrollment, then all students will be eligible for ESAs beginning in 2026, regardless of previous public school enrollment.⁴⁰

Alternatively, at least some states enacting universal ESAs from program inception are attempting to limit the immediate fiscal impact on taxpayers by limiting the number of individual participants and/or capping funds for universal programs. For example, the Utah Fits All Scholarship Program, launched in 2024, has no eligibility restrictions at all. But current appropriations for the program are capped at \$42.5 million, which will, in practice, limit enrollment to 5,312 students, or less than one percent of students statewide.⁴¹ While currently limited, legislators could yet vote to increase appropriated funding over time, or to abolish this cap altogether—following the precedent set by Arizona and several other universal ESA states.

Allowable Expenses

Perhaps the most significant distinction between ESAs and earlier public subsidy programs, including vouchers and TCS programs, is the wide range of educational expenses permitted. State laws vary in exactly what constitutes a “qualifying expense.” A few programs, such as the ESA enacted in Iowa in 2023, require that parents first use state funds to pay for tuition, fees, and other private school expenses before they can spend remaining funds on other costs.⁴² At least one state, North Carolina, administers a preapproval process through which families must submit invoices demonstrating “allowable expenses” before they re-

ceive funds.⁴³ Most states, however, are even less restrictive than these examples, distributing funds directly to families for immediate, and ostensibly “educational,” uses.

Given the wide range of possible expenses, enforcing even basic program requirements has proven challenging for state administrators, who may not be practically empowered—or even required—to collect and report information about how families are spending ESA funds.⁴⁴ As a result of such difficulties, increasingly permissive ESA programs have made headlines for audits revealing the improper use of public monies. Here again Arizona illustrates the shortcomings of current models for programmatic compliance. In 2018, even before expanded eligibility, a state report found some \$700,000 in “improper spending.”⁴⁵ Following Arizona’s transition to a universal ESA program, the state’s program director circulated a memo showing that her predecessors had “approved ESA spending on everything from pools, greenhouses, garden sheds, and grills to chicken coops, kayaks, baby grand pianos, pizza ovens, and large trampolines.” Not surprisingly, she argued for greater accountability for public monies.⁴⁶ Such programmatic enforcement would, of course, require a significant investment in the capacity of government authorizing bodies, slow down the implementation of new programs, and affect flexibilities afforded to participating families. It remains to be seen whether states enacting new universal programs have both the political will and administrative capacity to actively monitor individual family purchases and pursue sanctions for ineligible or fraudulent purchases.

Governance and Accountability

A recent political focus on securing parental rights has not only allowed wide flexibility in how families use public funds but has also led states to adopt symbolic, or “soft,” accountability regimes governing ESAs (an approach consistent with earlier voucher and TCS programs). As noted above, in 2023 only two⁴⁷ of the 15 ESA programs then-operating nationwide required providers to participate in the same statewide testing and accountability system as charter and traditional district schools,⁴⁸ and at least two states require no testing at all.⁴⁹ Most of the remaining ESA programs fall somewhere in between, requiring some form of testing but allowing providers to select from a menu that includes state administered tests, other nationally norm-referenced assessments, or, in some instances, portfolios of student progress.⁵⁰ Alternatives to state testing, however, may not align with statewide standards, making it difficult for families to compare relative quality of public and private schools and to choose wisely among options in the choice marketplace. Such laissez-faire approaches to accountability also fail to impose the same consequences for underperformance that public charter and district schools face in the same states.

Recognizing such inconsistency, in some states lawmakers have begun proposing legislation strengthening accountability for new ESAs as well as for other existing private choice programs. In 2023, “Democrats in at least four states—Florida, Iowa, Montana, and Tennessee—have introduced a combined 10 bills that attempt to increase reporting requirements” for state private school choice programs, many of which directly address testing and accountability requirements for participating private schools.⁵¹ Because the expansion of private choice has grown increasingly partisan and Democrats are a legislative minority in those states, passage of those bills appears unlikely. In fact, that the lawmakers have

pursued greater accountability rather than calling for repeal or voicing opposition to ESA expansion suggests that they recognize the political strength behind nascent ESA programs in choice-friendly Republican states.

Post-COVID Homeschooling

Political and Policy Context

The rapid enactment of Education Savings Account (ESA) programs with near-universal eligibility, permissive program requirements with weak enforcement mechanisms, and limited accountability expectations has been driven, at least in part, by the convergence of a still-evolving set of political and legal changes in the United States since 2020. In the early stages of the pandemic, local conflicts about COVID-era school policies, including masking, vaccines, and virtual learning, erupted around the country, leading some frustrated parents to pursue alternative school options more aggressively—and mobilizing choice advocates and providers interested in harnessing the new political and parent demand for expanded private school choice.⁵² These early conflicts were soon followed by an intense and ongoing culture war over the way public schools teach topics related to race, gender, and sexuality.⁵³ Taken together, these political dynamics have eroded faith in the traditional public school system along partisan lines, with Republicans increasingly critical of district schools.⁵⁴ In this environment, choice advocates have pursued more universal policies that emphasize “parents’ rights” to choose the educational options they believe best.⁵⁵ As political terrain has shifted, the United States Supreme Court, now with a conservative super-majority, dramatically altered the legal obligations for choice policies. In a 2020 decision, *Espinoza v. Montana Department of Revenue*, it established a new precedent enshrining religious schools’ unrestricted access to public funds appropriated for private school choice programs, including funds distributed through ESAs.

Taken together, these political and legal dynamics have shaped the evolution of state ESA policies and created a path toward universal program eligibility, the elusive goal of the early proponents of private school vouchers. As long-time advocates of universal choice at EdChoice note, in 2022 “[choice advocates] finally achieved Milton and Rose D. Friedman’s vision of universal school choice in one state, Arizona, and saw a near-universal choice program ruled constitutional in a second, West Virginia.”⁵⁶ Such programs increasingly include homeschooling families, who have traditionally eschewed state funds and the oversight connected with it, among those eligible to participate and receive public subsidies.

Increase in Homeschooling Post-COVID

In its 2019 survey of households, the National Center for Education Statistics (NCES) found an estimated 1.5 million homeschool students in the United States,⁵⁷ indicating a decrease from 1.8 million students in 2012 and 1.7 in 2016.⁵⁸ However, several sources have recently reported a substantial increase in homeschool students, likely linked to families’ exodus from brick-and-mortar public schools during the COVID-19 pandemic. In 2023, for example, a group of *Washington Post* reporters together with a collective of American University

journalism students conducted a nationwide survey, drawing data from 32 states.⁵⁹ Although their study was too methodologically imprecise to provide a clear estimate, it suggests that the number of homeschooled students in 2023 ranged anywhere between 1.9 million to 2.7 million students—an increase of 27-80% over the 1.5 million homeschool students reported by NCES for 2019.⁶⁰

The U.S. Census Bureau also conducted an experimental Household PULSE Survey in the 2020-2021 academic year, directly following the onset of COVID-19. It estimated a 100% increase in the number of homeschool students compared to the year before.⁶¹ In addition, NCES reported in 2022 that online learning had become the dominant instructional delivery model for over 77% of students nationwide by the end of spring 2020, with students relying on Zoom and other virtual tools for their primary mode of instruction at home.⁶² Online learning persisted through spring 2021, with 48% of students still engaging in full-time virtual learning.⁶³ That said, it is important to clarify that while both surveys attempted to include a national representative sample, neither was sufficiently nuanced to capture distinctions between traditional homeschool students and students engaging in full-time virtual/online because of the pandemic.⁶⁴ Thus, without more precise survey instruments, the true extent to which each has increased since 2019 is not clear.

Assessing recent claims about exploding homeschool popularity and, consequently, projecting the potential impact of including “homeschool” students in ESA eligibility for public ESA funds, requires understanding the difference and overlap between traditional homeschooling and virtual learning. It also requires consideration of “microschools,” and how they intersect with homeschools and virtual schools in terms of both policy and practice.

Distinctions Between Homeschooling and Virtual Schools

Traditional homeschooling has always been a private venture, with parents serving as the primary education authority responsible not only for providing or arranging instruction but for tracking attendance, determining the length of the school day, and setting curriculum goals, as well as monitoring peer interactions, student progress, and student achievement.⁶⁵ Like families who paid for private schools before expanded eligibility, traditional homeschooling parents have borne all education costs. In contrast, virtual schooling (distinct from the Zoom model of the COVID era) relies primarily on computer-based learning provided either in real time or through prepackaged lessons from a third-party curriculum provider. The third-party curriculum provider is responsible for evaluating student performance and all other school routines. Family cooperation is required, but limited.⁶⁶ Public virtual charter schools have been eligible for public monies since their inception.

Virtual schools have grown substantively since the late 1990s, fueled primarily by the expansion of charter school programs and several for-profit virtual charter school providers.⁶⁷ They have been especially evident in states with permissive charter laws allowing their growth and, more importantly, providing per-pupil revenue equal to that for traditional brick and mortar schools.⁶⁸ Fueled by aggressive lobbying of state legislatures, in 2024 virtual charter school providers such as Stride, Inc. (formerly K12 Inc.), continue to proliferate across states despite evidence of their dismal failures in raising student test scores⁶⁹ and

handsome profit from public per-pupil revenues.⁷⁰ Many homeschool families began to integrate virtual curriculum into their daily parent-led instruction—while still assuming cost and control. This trend to access online curriculum has led to some confusion in estimates of which students exactly should be counted as homeschooled—as distinct from students attending virtual schools and therefore being schooled at home.

To address that confusion, NCES began distinguishing between virtual and homeschool students for the first time in the revised 2019 National Household Education Survey (NHES). Specifically, it added several new items that probed instructional delivery models in more detail and distinguished among “instruction at-home options”: traditional homeschool; full-time virtual; homeschool and full-time virtual (blended).⁷¹ NCES estimates a total of 2.1 million students receive instruction-at-home: 1.5 million are classified as homeschool; 638,000 are classified as full-time virtual; 197,780 are classified as homeschool and full-time virtual.⁷² These 2019 estimates will serve as a pre-pandemic baseline, and after the 2023 NHES data are compiled and reported, these data will allow for a verified and more accurate accounting of homeschool and full-time virtual students in a post-COVID context. Better estimates of which students are being subsidized within each eligibility category will allow for better estimates of the cost and impact of expanded ESA eligibility. Until then, the actual cost and impact are unknown.

Tensions in Homeschooling

Even as estimates of which students are being counted as homeschooled remain confused, another unknown is how many “homeschool” families have taken advantage of expanded ESA eligibility. States are simply not collecting data.⁷³ Still, the reported—but unverified—accounts of large numbers of homeschool families accepting ESA funds have prompted the Home School Legal Defense Association (HSLDA) and other homeschool organizations to lobby state legislatures and advocate *against* including homeschool students in ESA eligibility criteria,⁷⁴ fearing that with public money comes government control.

Such fear of regulation linked to private school choice policies is not new. In 2001, in the early evolution of California charter school policy, nearly 50,000 homeschool students (30% of total charter school population and 31% of operating charter schools) were enrolled in 119 homeschool charter schools,⁷⁵ a model that allows families a great deal of curricular control while providing many benefits and resources of traditional public schools.⁷⁶ In Pennsylvania, 60% of virtual charter school students in 2021 were former homeschool students.⁷⁷ Such large numbers of homeschool students enrolling in any type of public charter school prompted HSLDA and its regional chapters to actively lobby against eligibility for homeschool students; in addition, it explicitly warned families that homeschoolers affiliated with public institutions would be ineligible for its legal and other support services.⁷⁸ Local networks similarly warned families that they would lose access to student and parent support networks, a vital lifeline that has always supported traditional homeschooling families.⁷⁹

Despite such opposition, as homeschoolers increasingly enrolled in charters, they appeared to bring a new legitimacy to the choice movement, helping move what was once a fringe educational alternative toward the mainstream. Hence a paradox has emerged. Traditional

homeschoolers must decide: Do they support the large and diverse group of families now fully responsible for their children’s education—including its cost, or do they accept new public subsidies and confront the government forces that could potentially threaten their independence in an historically completely unregulated environment?⁸⁰

At the moment, individual homeschool families, state-level homeschool networks, and national traditional homeschooling advocacy organizations, such as HSLDA, are generally opposed to universal public subsidies in the form of ESAs—however, this is not *universally* true. As political dynamics in Texas, for example, demonstrate, at least some state-level traditional homeschool organizations have begun to break away from their historical opposition to public funding for private choice, including homeschooling. For additional detail on the breadth of homeschooling stakeholders’ perspectives on ESAs, see the Appendix for case studies of Nevada, Texas, and Virginia.

Post-COVID “Microschooling,” Homeschooling, and ESAs

Microschools, as defined by the National Microschooling Center, are “innovative, personalized multifamily learning environments” that are “often created in permissionless ways outside of education systems.”⁸¹ Though they existed pre-pandemic, the large-scale adoption of “learning pods” during social distancing and school closures in 2020 and 2021 increased family interest in this alternative small-school model.⁸² Though the Center does not suggest a minimum (or maximum) student enrollment to claim microschool status, they generally enroll 15 or fewer students.⁸³ According to the Center, as of 2023 there were approximately 125,000 microschools in the United States, collectively educating between 1.1 and 2.1 million children. These estimates, however, are limited by the lack of a clear microschool definition and have not been independently verified.⁸⁴ Given their emphasis on localism, flexibility, and “permissionless” education, it is perhaps unsurprising that microschools constitute a diverse sector and operate under different governing arrangements. According to a 2023 study by the National Microschooling Center,⁸⁵ nearly half of these schools (45%) are organized as “learning centers” under their states’ homeschooling laws and 36% operate as state-recognized private schools; the remainder were designated some combination of those two categories, or simply as “other.”⁸⁶ Such “other” arrangements may include forming charter microschools, as either standalone charters or as affiliates of a charter management organization.

While such distinctions may not affect microschooling practice, since such schools likely operate similarly day-to-day no matter their governance, differing legal classifications *do* have implications for if and how microschools qualify for public funds. The vast majority (89%) charge tuition as their “primary source of revenue,” while as of April 2023, only 18% access “state-provided school choice funds.”⁸⁷ This may be, at least in part, because earlier voucher, tuition tax credit subsidy (TCS) and even some early ESA programs limited funding eligibility outside public systems to accredited private schools. But the rapid expansion of ESA programs since 2021 and their increasingly loosened requirements and oversight has allowed public funds to flow well beyond accredited schools. Thus, the National Microschooling Center suggests that “Education Savings Accounts are generally a great match to support families in microschools.”⁸⁸ Indeed, the Center’s own 2023 survey found that only

63% of prospective microschoools intend to rely primarily on a tuition-based model, pointing to the expansion of new ESA funding in states like Florida, Arizona, and Arkansas as motivating new interest in accessing public funds for private choice programs.⁸⁹

Even if microschoools are increasingly eligible for new state ESA funds, it remains unclear whether most—or even a majority—of these schools will accept the minimal reporting, regulatory, and accountability requirements that might be attached. Just as many traditional homeschool organizations remain skeptical of public subsidies, at least some microschoools appear hesitant to accept any state requirements, such as testing. As of 2023, the National Microschooling Center estimates that less than half of surveyed schools (46%) “make available, or administer, standardized norm-referenced assessments” as many ESA programs require.⁹⁰ The shared fear of regulation may at least partly explain why many microschoools choose to organize under homeschool laws rather than as private schools. That said, and as is also true for homeschoolers, such skepticism is not universal. Larger, for-profit microschooling organizations, such as Prenda, Inc., openly advertise whether prospective families might qualify for ESA funds and offer state-by-state guidance. Indeed, Prenda (founded in 2015) boasts that since 2018, it has “established partnerships with local schools and ESA programs” and now supports some 1,000 schools and 10,000 students.⁹¹ This is just one example of a growing sector of private providers supporting microschoools and increasingly positioning themselves to take advantage of the rapid growth of increasingly permissive public subsidies for private education,⁹² often in exchange for little more than “soft” accountability. Unburdened by the ideological or pedagogical concerns of families prioritizing autonomy, some providers appear to view ESAs’ minimal requirements as well worth the potential windfall in public monies.

Summing It Up

Nascent as they are, ESAs appear poised to define the future of private school choice in the United States, as privatization advocates celebrated 2023 as the “Year of Universal Choice” and the “Year of Educational Freedom.”⁹³ Thus, emergent analysis is critical to understanding an evolving private choice field. Shifting from voucher and tuition tax credit subsidy (TCS) programs, the new ESA model seems emblematic of a steady march toward universal access and near-total deregulation of public subsidies for private educational choices, including, in at least some cases, the choice to homeschool.

Yet much, and much that is critical, remains unknown. How are students to be accurately counted in various designations of educational choice? How is the impact on state budgets to be predicted without that information? How is public money being spent by families and providers receiving taxpayer subsidies? How much, and what, are students learning in various choice models? Such information is unlikely to be forthcoming anytime soon, since states are either not collecting it or doing little with information they do collect. As a result, vast sums of public money are flowing into a virtual black box of private pockets. And worse: Resistance of some homeschool and microschool parents and organizations could move policymakers to further erode or abolish the exceedingly weak accountability that now exists. Moreover, ESA expansion ignores documented disappointing student achievement linked to other private school choice programs.

ESAs are evolving in a new, politically polarizing context fueled by culture wars and responses to the COVID-19 pandemic that have altered the politics of private school choice in ways that allow for universal programs that differ markedly from earlier programs' emphasis on serving the most disadvantaged students. They lack uniform regulations and parallel systems of oversight and accountability compared to public schools, and they exacerbate questions of access and equity by undermining public authority and the ability of states to ensure a uniform education system that advances equity, social cohesion, and democratic citizenship.⁹⁴ In addition, with multiple education models allowing families to separate into school communities with competing value systems, ESAs and earlier choice programs stray far from the common school model intended to teach students to participate in democratic processes, engage in public discourse, and respect divergent viewpoints.

VII. Recommendations

Given that too little is known about the effects of ESAs to date and that little to no data on critical factors exists, universal expansion seems—not to put too fine a point on it—foolhardy at best. But in recognition that the trend toward expansion is likely to continue for reasons untethered to the concerns raised here, we offer the following recommendations based on what we have learned about private school choice programs over the past 30 years, including a generally negative impact on student achievement effects, inequity that results from a lack of public oversight and accountability, and negative fiscal impact on state education budgets. Our recommendations therefore focus on ensuring equitable access to a new landscape of providers for all students, increasing fiscal oversight, and developing robust governance and accountability structures.

Specifically, in the following areas we recommend that policymakers:

Eligibility

- Rescind universal student eligibility for ESA programs and prioritize low-income families and students with particular disabilities, in order to at least partially protect public budgets from subsidizing more affluent families already enrolled in the private system.
- Relatedly, repeal language in newly enacted ESA programs that expands targeted eligibility in the first year of the program to near-universal or universal eligibility over time.
- Extend accountability and quality measures that govern public schools to all participating private schools, virtual schools, and homeschool settings.

Fiscal Oversight of Public Monies

- Limit eligible expenses for all ESA recipients to just five categories: tuition, learning materials and curriculum, transportation, tutoring, and accredited services for stu-

dents with disabilities; actively pursue sanctions for ineligible or fraudulent purchases.

- Collect and publicly report SES and other demographic data of students who receive ESA funds (public school, private schools, virtual school, or homeschool students) and how such funds have been spent annually.
- Conduct yearly fiscal impact studies of ESA programs to assess the actual costs of operating virtual schools and homeschool instruction.

Governance and Accountability

- Mandate the administration of academic testing for all schools and alternative educational providers that accept ESA funds, including virtual, microschool, and homeschool students. Specifically:
 - Require state-adopted norm-referenced assessments of all ESA recipients.
 - Include meaningful consequences for ESA recipients and providers when participants show little evidence of learning.
- Develop a uniform state accountability system for curriculum, academic program offerings, and data collection for all providers accepting ESA funds.
- Disseminate school report card information (e.g., assessment data, teacher quality, school culture indicators, student demographics, and curricular offerings) for all schools that enroll ESA recipients so that parents can make informed choices in selecting schools.

Notes and References

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- 3 Education savings accounts (ESAs) are a highly fungible form of choice subsidy, whereby parents receive a deposit of funds into a savings account or preloaded onto a debit card that can be used for a variety of educational expenses for students at any grade level: preschool through college. The funds can cover private school tuition and fees, online learning, individual private tutoring, educational materials, books, personalized learning services, community college costs, or undergraduate coursework. The funds are thus widely dispersed among a number of providers, and accordingly carry few, if any, oversight provisions. ESA program eligibility thresholds are the least restrictive (compared to vouchers and TCS programs, and thus they are widely available to more students). See EdChoice (2024). *The ABCs of school choice, 2024 edition*. Indianapolis, IN: Friedman Foundation. Retrieved March 12, 2024, from <https://www.edchoice.org/research/the-abcs-of-school-choice/>
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- 5 Some states have dramatically increased the number of TCS programs concurrently operating in a state, while at the same time increasing the cap on the number of students who can participate in these programs. TCS program changes have also grown to allow students not previously enrolled in public schools to benefit from private school choice subsidies—further eroding means-testing criteria and broadening access. Moreover, in order to determine if TCS programs constitute the establishment of parallel systems of education (in violation of legal provisions) and are providing a constitutionally equal basic education, the public must have access to key measures concerning student enrollment, teacher accreditation, expenditures (on both the school and system level), and student outcomes. We do not know, for instance, how many families are switching from public schools into private schools as a result of TCS programs, nor do we have information concerning the academic effects of a student receiving a grant from an SGO to attend a private school. Neither SGOs nor

schools are required to provide the data needed to yield such evaluative judgments in most states. (See Garcia, D. & Steele, M. (2023). A voucher by any other name: Empowerment Scholarship Accounts and the future of school choice. In K. Welner, G. Orfield, & L.A. Huerta (Eds.), *The school voucher illusion: Exposing the pretense of equity*. Teachers College Press.)

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- 8 As their names suggests, “microschools” are an alternative small-school model which, as defined by the National Microschooling Center, reflect “innovative, personalized multifamily learning environments.” These schools are generally made up of 15 or fewer students and adopt a wide variety of organizational and governance models, including operating under homeschool laws (as, for example, multifamily homeschooling co-ops), as private schools, or as charter schools.
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Appendix

Select Examples of Traditional Homeschoolers' Perspectives on ESAs

In the text boxes below, three brief state-level case studies illustrate the sometimes conflicting political themes and tensions in traditional homeschoolers' and homeschool networks' perspectives on the emergence of universal and near-universal ESAs. These state cases are, of course, not exhaustive, but they do reflect varied regulatory contexts across the country, from states with the least regulated homeschooling environments (Texas), to those with slightly more regulation in the form of reporting requirements (Nevada), to somewhat more regulated environments (Virginia). Together, these examples demonstrate that, while individual homeschool families, state-level homeschool networks, and national traditional homeschooling advocacy organizations, such as HSLDA, are generally opposed to universal public subsidies in the form of ESAs, this is not *universally* true. As the case of Texas demonstrates, at least some state-level traditional homeschool organizations have begun to break away from the historical opposition to public funding for private choice, including homeschooling.

Nevada

In 2015, Nevada enacted the nation's first universal ESA. The program, however, was later stuck down by the state Supreme Court due to an unconstitutional funding mechanism¹ and was ultimately repealed by the legislature in 2019.² While state Republicans have since sought to expand Nevada's existing TCS program, there has been little effort or attention placed on attempting to reenact an ESA.³

Throughout these legal and political battles, at least one statewide homeschooling advocacy organization, the Nevada Homeschool Network (NHN), maintained vocal opposition to the universal ESA program and later lauded its repeal. According to the network's website, opposition was motivated at least partly by the belief that "a poorly written ESA program can be a Trojan Horse to homeschoolers... so we must always be watchful of changes to the statutes and regulations governing the ESA program."⁴ NHN also warned traditional homeschool families to consider the implications of the "accountability requirements" placed on homeschool families who accept any public funds, specifically highlighting the ESA testing requirement and risk of audits by the State Treasurer.⁵ Thus, NHN's opposition to universal ESAs illustrates how the historical skepticism of traditional homeschool families and advocacy organizations to accepting public funds, driven largely by their rejection of the public regulatory and accountability regimes that come with such funds, extends to contemporary ESA programs in at least some state and local contexts.

Virginia

In 2022 alone, the Virginia state legislature considered—and rejected—four ESA-related private school choice bills.⁶ Virginia Republicans have since continued to introduce ESA legislation in 2023 and 2024,⁷ though these proposals, like their predecessors, have essentially no chance of passing so long as Democrats maintain narrow majorities in both houses.

As in other states, conservative choice advocates generally supported ESA efforts in Virginia. However, the state’s largest homeschooling advocacy organization, the Home Educators Association of Virginia (HEAV), opposed the suite of 2022 bills. Much like HSLDA opposition to earlier public subsidy programs, the HEAV’s opposition to ESA bills in Virginia reflects their belief that “[a]ny time the government gives out money, there are strings attached to that,” according to one spokesman for the group.⁸ HEAV Director of Support & Government Affairs Yvonne Bunn even went so far as to explain to one of the ESA bills Republican sponsors that, should he move forward with the legislation, their group “want[s] to assure if any homeschool does take the ESA money, that they are called something else [and] they do not file a notice of intent to homeschool.”⁹ This distinction illustrates that at least some traditional homeschool organizations, such as HEAV, believe maintaining the distinction between traditional homeschoolers who reject all government involvement and the potentially new recipients of public funds is a critical way to maintain their independence from the state and to proactively buffer potential regulations that the state may later seek to impose on homeschool families who receive public subsidies.

Texas

Texas has a longer history of state-level ESA proposals than most other states, beginning in 2017 when the state Senate passed—but the House rejected—an ESA program modeled after Arizona.¹⁰ In 2023, Republican Governor Gregg Abbott sought to revive ESAs in the state and vowed to make private school choice his legislative priority. He even went so far as to call *four* special sessions of the Texas legislature in an attempt to strongarm bipartisan opposition to his ESA bill in the Texas House, opposition driven by Democrats and rural Republicans concerned with the potential fiscal impact on smaller districts that stand to lose per-pupil revenue. Despite intense lobbying from the governor, the House has repeatedly rejected ESAs in Texas.¹¹

Unlike many other advocates, the Texas Home School Coalition (THSC)—largely aligned with one of the largest conservative school choice advocacy organizations in the state, the Texas Public Policy Foundation—has supported ESA programs since the 2017 proposal.¹² Indeed, it acknowledges that its alternate position differs markedly from other traditional coalitions, including the HSLDA, and provides an explanation of these “contrasting philosophies.”¹³ In the THSC’s view, historical fears of government overreach and regulation via public subsidies are “unwarranted” in the case of ESAs; instead, the organization “believes parents should have freedom to choose” to participate in public subsidy programs and their associated accountability regimes.¹⁴ THSC commissioned a poll in 2017 that purportedly shows 71% of Texas homeschool families supporting their position, although as an advocacy organization results should be viewed with some skepticism.¹⁵

THSC’s support of ESAs may reflect their particular state context, as Texas maintains a more lax regulatory environment for homeschoolers than Nevada, Virginia, and most other states.¹⁶ Similar sentiments, however, have been expressed by some traditional homeschoolers in other states. The founder of West Virginia Families United for Children, for example, elected to take public funds through West Virginia’s newly-enacted ESA program to homeschool her own children, even though these funds came with some additional regulatory requirements, explaining that her group seeks to “define what hoops we’re jumping through, and some of them may be feasible for many families.”¹⁷ On the other hand, traditional homeschool families’ opposition to public subsidies—and their associated state requirements—can still be found in Texas despite the THSC’s endorsement of ESAs, as evidenced by some homeschool families’ 2023 state Senate testimony.¹⁸

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