

The Mounting Trouble with Education Savings Accounts



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International Partnership for the Study of Educational Privatization

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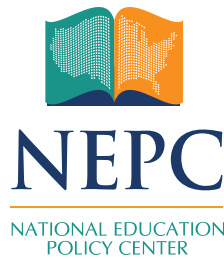
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I. Executive Summary

Education Savings Accounts (ESAs) were first enacted in Arizona in 2011 as a particularly deregulated way to offer vouchers for specific students, particularly those with disabilities. As opposed to conventional private school tuition vouchers, ESAs could be used to cover tuition plus a range of other educational services. Soon thereafter, four additional states substantially replicated this new form of funding. But in 2022, Arizona and West Virginia took ESAs to another level, constructing them as universal vouchers, with all students eligible to participate, without regard to family income, prior public school attendance, or student disability. ESAs in these states could be used to cover either tuition at minimally regulated private schools or pods (mini schools with children of likeminded parents); or costs associated with homeschooling, from books and online curricula to field trips and ancillary goods and services deemed essential. Nine states have since followed suit and more appear poised to do the same. These ESAs constitute a dramatic elevation of educational outsourcing, at once fulfilling Milton Friedman's long-argued libertarian vision for vouchers and comporting with the Trump administration's commitment to downsize government and let the market fill the void.

Because of the unregulated nature of ESAs, accountability issues quickly emerged regarding both spending and pedagogy. Proper monitoring of spending by parents dispersed throughout a given state, for so many different types of goods and services, has swamped the capacity of state offices. The same holds regarding accountability for the quality of instruction in private schools, pods, and homeschools now supported with taxpayer money.

Meanwhile, because ESAs and other voucher programs tend to serve families who have already opted for private schools or homeschooling, two fiscal outcomes have become apparent. First, the programs create a new entitlement burden for taxpayers; rather than merely shifting an existing subsidy from public to private schools, the programs obligate taxpayer

ers to support new groups of students. Second, the new subsidies have incentivized private schools to bump up tuition, on the grounds that families now have extra money to pay the higher tuition.

In addition, ESAs impact public schools. These schools suffer when substantial funding follows students who use ESAs for homeschooling or attendance at private schools or pods. The stubbornness of fixed costs for core operations for public schools often necessitates cuts to staff, from teachers to nurses, and resources, from microscopes to musical instruments. The impact on rural public schools and thus rural civic life may be greatest. Charter schools and conventional vouchers have played little role in rural America, as filling seats in charter or private schools in sparsely populated parts of the country represents a steep challenge. But with ESAs, students may leave public schools for pods or homeschooling. If enough students leave some small rural schools, those schools will have to consolidate with schools in neighboring towns, meaning significant travel for students and the forfeiture of much community life.

As with conventional vouchers, ESAs can lead to inequities and discrimination in student admissions and retention. Few protections exist in private schools, particularly religious schools, against discrimination based on disabilities, religion, or sexual orientation. Participating schools have also been documented to push out low-achieving students, thus adding to the problem of concentrating these students in default neighborhood public schools. For faculty and most staff, participating religious schools also generally afford no protection from dismissal on the grounds of religious affiliation or sexual orientation.

Recommendations

Given the damage Education Savings Accounts can do, the following measures are recommended:

State Departments of Education

- Implement stricter oversight of what goods and services may be purchased with ESA funds.
- Strengthen state capacity to monitor ESA-related purchases.
- Require publication of all participating schools, their graduation rates, and their availability to students with disabilities.

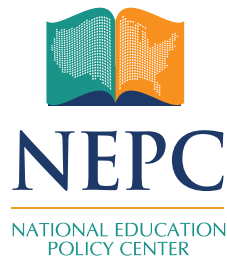
State Lawmakers

- Most importantly, legislators should repeal existing programs.
- If ESAs cannot be repealed in states where they have already taken hold:
 - Oppose any expansion of these programs to include new groups or cohorts.
 - Pass legislation that imposes clear budget and spending limits on ESA programs to rein in cost overruns that have become common with these programs.

- Require stricter oversight of what goods and services can be purchased with ESA funds and strengthen state capacity to monitor ESA-related purchases.
- Mandate periodic audits of curriculum and instructional practices in ESA-receiving schools.
- Require ESA-receiving schools to hire certified teachers.
- Require ESA-receiving schools to conduct the same annual academic assessments that public schools are required to administer.
- Require ESA-receiving schools to abide by existing federal and state civil rights and anti-discrimination laws, especially related to students with disabilities and LGBTQ+ students and faculty.
- Require that any effort to create a new ESA program be subject to open public hearings and, if feasible, public referenda.

Local Government Officials

- In states where ESAs exist, document the effects these programs have on students, families, and local public schools.
- In these same states, seek legislation to alleviate negative effects.
- Engage in awareness-raising efforts, such as informing local constituents of the potential harms of ESAs, especially in rural communities, and adopting resolutions opposing ESAs.



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II. Introduction

In the annals of school choice, 1993 and 2023 may go down as major turning points. After Minnesota became the first state to authorize charter schools in 1991, California followed suit in 1992, and then came the so-called “class of 1993,” comprising Colorado, Georgia, Massachusetts, Michigan, New Mexico, and Wisconsin.¹ The class of 1993 paved the way to charter school authorization in nearly every state across the country.² In 2023 came a wave of universal multifaceted vouchers in the form of Education Savings Accounts (ESAs).

Arizona introduced ESAs in 2011 as vouchers for specific students, particularly those with disabilities, to be used to cover a range of educational services. Florida, Mississippi, North Carolina, and Tennessee soon after substantially replicated this innovation. In 2022, Arizona along with West Virginia took ESAs to another level, redefining them as vouchers to be used by all students to cover either tuition at minimally regulated private schools or pods (mini schools with children of likeminded parents); or costs associated with homeschooling, from books and online curricula to field trips and ancillary goods and services deemed essential. The next year, the same was done by what may be termed the “class of 2023,” comprising Arkansas, Florida, Iowa, and Utah.³

While the classes of 1993 and 2023 resemble each other as turning points, their political alignments are starkly different. All but one of the six states of the class of 1993 (that is, Georgia) and its two antecedents were blue. Yet all four states of the class of 2023 and its two antecedents are red. The same holds for the three states that subsequently authorized ESAs as universal vouchers in 2024—Alabama, Georgia, and Louisiana—and the two states so far in 2025—Tennessee and Wyoming (see Table 1).⁴ If Governor Greg Abbott gets his way, Texas will soon join this cohort.⁵

Table 1: Universal or Near-Universal ESA Programs With Per-Pupil Allocations

Authoriza- tion	State	Education Savings Account Name	Allocation
Aug. 2021	NH	Education Freedom Account	\$5,100 (max.)
Sept. 2022	AZ	Empowerment Scholarship Account	\$7,409 (mdn.)
Oct. 2022	WV	Hope Scholarship	\$4,299 (avg.)
Jan. 2023	UT	Utah Fits All Scholarship	\$8,000 (max.)
Jan. 2023	IA	Education Savings Account	\$7,826 (max.)
March 2023	FL	Family Empowerment Scholarship for Educational Op- tions	\$8,100 (avg.)
April 2023	AR	Arkansas Children’s Educational Freedom Account	\$6,856 (avg.)
March 2024	AL	Creating Hope & Opportunity for Our Student’s Educa- tion	\$7,000 (max.)
April 2024	GA	Georgia Promise Scholarship	\$6,500 (max.)
May 2024	LA	Louisiana Giving All True Opportunity to Rise Scholar- ship	\$6,886 (avg.)
Feb. 2025	TN	Tennessee Education Freedom Scholarship	\$7,296 (max.)
March 2025	WY	Steamboat Legacy Scholarship	\$7,000 (max.)

* Month and year of authorization of universal or near-universal ESA programs by state and name, with the latest available average, median, or maximum per-pupil allocations.⁶

Beyond this sharp contrast in political alignment is an associated sharp contrast in accountability. Unlike charter schools, which are expected to comply with a range of state and federal regulations, though many do not,⁷ these universal ESAs by design come with few strings attached. As government-authorized, publicly funded allocations to parents, ESAs allow parents wide latitude in how they fund education for their children.

Prior to the advent of ESAs, parents used conventional vouchers to cover tuition at a growing number of private schools over the past three decades. Milwaukee led the way in 1990, followed by Cleveland in 1996. Voucher programs then spread across several states after the Supreme Court decided in *Zelman v. Simmons-Harris* in 2002 to permit the use of vouchers at religious schools, so long as the vouchers went from parents, not the state, to schools, and so long as parents had sufficient freedom to use these vouchers at nonsectarian private schools, in addition to religious schools.⁸ However, ESAs, as an outgrowth of conventional vouchers, are, in essence, à la carte vouchers directing public funds to a much wider variety of providers of educational goods and services.

Both conventional vouchers and ESAs, as policy ideas, derive from the same source: the economist Milton Friedman. Conventional vouchers may be traced back to Friedman’s frequently cited 1955 essay entitled “The Role of Government in Education,” in which Friedman contended that parents should be able to use government funds to cover tuition at

private schools meeting “certain minimum standards.”⁹ ESAs may likewise be traced back to Friedman. In a 1973 essay entitled “Selling School Like Groceries,” which has received far less attention, Friedman argued that vouchers should be “divisible.”¹⁰ Friedman wrote, “Let part be spent for the core school, and the rest for mathematics lessons, music lessons or vocational training purchased from another source.” Friedman continued, “One does not buy all one’s groceries at a single store. Why should one buy all of a child’s schooling at a single school?”¹¹

Central to both Friedman’s 1955 and 1973 essays is a defining characteristic of ESAs. They should afford parents the opportunity to cover tuition for *only* a basic education for their children. To cover tuition at private schools charging more than the allocation for such a basic education, parents must supplement their allocation by paying extra—“topping up,” in the parlance of school choice—or by obtaining scholarship funding.

In other words, vouchers were never meant to fund high-quality education. The historian Nancy Maclean made this plain:

[T]he sad fact of the matter is that improving education was never the true reason for free-market fundamentalists’ embrace of vouchers. Friedman offers the best illustration, not least because he was the most honest about the endgame, for which he continued to work until his death. As Friedman signaled in that 1955 manifesto and argued for over half a century, school ‘choice’ was a waystation on the route to radical privatization.¹²

In this regard, the dollar value of a voucher in the United States, regardless of the state that issues the voucher, typically pales in comparison to vouchers in the Netherlands and other European countries where voucher amounts match per-pupil expenditures for students in public schools.¹³ In Sweden, for instance, when vouchers were authorized in 1992, the value of the voucher was limited to 85 percent of per-pupil public school expenditure and then lowered with a change in government in 1994 to 75 percent. In 1996, legislators, yielding to pressure from leaders of private schools, boosted the value of vouchers to parity with per-pupil public school expenditure, with the provision that no additional fees could be charged. After this change, there was a surge of participation in private schools. While there is much wrong with the voucher system in Sweden—with segregation and profiteering being the most disturbing effects—there is no evidence that the system was devised to reduce per-pupil spending.¹⁴ In fact, per-pupil spending in Sweden has climbed considerably.¹⁵

One might argue that voucher advocates settled for what funding they could obtain. However, Friedman’s essays on vouchers and the reports on their fiscal implications published by the think tank that he and his wife, Rose, founded and endowed in 1996—initially titled the Friedman Foundation for Educational Choice and renamed EdChoice two decades later—indicate otherwise.

In its reports *The Fiscal Effects of School Choice* and *The 123s of School Choice*, EdChoice documents in meticulous detail both the savings generated for taxpayers by voucher programs and the studies confirming such savings.¹⁶ The think tank’s website also hosts a “K-12 School Choice Calculator” allowing users to estimate the savings achieved by every voucher

program in every state.¹⁷ In all cases, the fact that voucher programs operate for much less money per pupil than district public schools is conveyed as not a point of contention but rather a source of pride.

The pattern for ESAs is so far unmistakable. Arkansas confers ESAs worth 64 percent of per-pupil public school spending; Florida, 65 percent; Georgia, 44 percent; Iowa, 62 percent; Louisiana, 52 percent; Utah, 84 percent; West Virginia, 34 percent; and Wyoming, 32 percent.¹⁸ New Hampshire may be added to this list, as it effectively introduced universal ESAs in 2021, qualifying families with income up to 350 percent of the federal poverty threshold (or \$109,200 for a family of four in 2024-2025). New Hampshire confers ESAs worth 25 percent of per-pupil public spending.¹⁹

This disparity also holds for the three states that have recently introduced universal or near-universal school vouchers, which cover tuition at only private schools—unlike ESAs, which cover costs for pods or homeschooling as well as for private schools. In 2023, Ohio authorized universal vouchers, valued at 36 percent of per-pupil public school spending.²⁰ In the same year, Indiana authorized near-universal vouchers, available to families with income up to 400 percent of the federal poverty threshold (or \$230,880 for a family of four in 2024-2025) and valued at 54 percent of per-pupil public school spending.²¹ In 2024, North Carolina authorized universal vouchers, valued at 47 percent of per-pupil public school spending.²²

That ESAs at once give parents significantly more choice and subsidize parents enrolling their children in private schools should be viewed as secondary purposes. Their primary purposes should be viewed as shrinking the role of government in education and, in the process, saving taxpayers money, much in keeping with the Trump administration's relentless campaign against federal agencies and their budgets.²³ ESAs, in this regard, may be viewed as of a piece with the Republican commitment to downsizing government to a shadow of itself and letting the market fill the void.

With Friedman's prescription for "divisible vouchers" now authorized as universal ESAs in 11 states (and 12 if New Hampshire is included)—significant questions must be raised. This policy brief will address the following such questions: How do ESAs present a steep challenge for accountability, in terms of both pedagogy and spending? How do ESAs push up the cost of tuition at private schools and thus put them out of reach for many families? Why have the costs for ESAs ballooned and how much more will they continue to grow? What impact do ESAs have on public school budgets? How might ESAs disproportionately undermine rural public schools and thus rural civic life? How do ESAs facilitate discrimination against underperforming or nonconforming students? How do ESAs similarly facilitate discrimination against faculty and staff? Finally, where might ESAs spread next? Several of these questions apply, as well, to the universal vouchers recently implemented in Indiana, North Carolina, and Ohio.

III. Review of the Literature

Milton Friedman's 1955 essay, "The Role of Government in Education,"²⁴ should put to rest

any question that his primary concern in advocating vouchers was to reduce the role of government in education and, in the process, save taxpayers money. Ideally, Friedman wrote, the government would play no role in education. It should be the responsibility of parents to cover the cost of educating their children, he wrote. Such a policy would, in effect, serve the purpose of birth control. Friedman wrote:

The advantage of imposing the costs on the parents is that it would tend to equalize the social and private costs of having children and so promote a better distribution of families by size. It is by no means so fantastic as may at first appear that such a step would noticeably affect the size of families. For example, one explanation of the lower birth rate among higher than among lower socio-economic groups may well be that children are relatively more expensive to the former, thanks in considerable measure to the higher standards of education they maintain and the costs of which they bear.²⁵

Yet Friedman deemed “such a policy hardly feasible,” given that many families cannot afford to educate their children properly and would accordingly impose on their communities negative “neighborhood effects”—or externalities, in the jargon of contemporary economics.²⁶ The implication was a nightmare from Charles Dickens, with unschooled children roaming the streets, picking pockets, slipping into prostitution, and never evolving into law-abiding, productive members of society. “A stable and democratic society is impossible without widespread acceptance of some common set of values and without a minimum degree of literacy and knowledge on the part of most citizens,” Friedman wrote. “Education contributes to both.”²⁷

Friedman’s answer was for governments to “require a minimum level of education which they would finance by giving parents vouchers redeemable for a specified maximum sum per child per year if spent on ‘approved’ educational services.” For schooling costing more than the value of vouchers, parents would be free to spend “any additional sum” necessary to obtain the education they desired “from an ‘approved’ institution of their choice.” Friedman continued:

The educational services could be rendered by private enterprises operated for profit, or by non-profit institutions of various kinds. The role of government would be limited to assuring that the schools met certain minimum standards such as the inclusion of a minimum common content in their programs, much as it now inspects restaurants to assure that they maintain minimum sanitary standards.²⁸

In total, Friedman deployed the word “minimum” 13 times in this short essay. As a flag or signifier, the repeated part speaks for the whole. Vouchers in the United States—conventional or “divisible” in the form of Education Savings Accounts (ESAs)—derive from a libertarian commitment to minimize the role of government in education. His 1973 essay, “Selling School Like Groceries,” makes this no less clear. In that essay, Friedman wrote that the best way to accomplish “real reform in schooling” is to place schooling “on a par with food.” To that end, he wrote, “Eliminate compulsory schooling, government operation of schools and government financing of schools except for financial assistance to the indigent. The market

would then have full rein.” Bowing yet again to the impracticality of such radical measures, Friedman instead proposed “a more modest reform” of “divisible vouchers,” anticipating precisely the ESAs of today.²⁹

Such “divisible vouchers” could be used, as described above, in part for tuition at a school and in part for lessons in music and math or vocational training.³⁰ The language for ESAs echoes Friedman’s formula. The Parent Handbook for Arizona’s Empowerment Scholarship Account Program, for example, reads, “The ESA program allows parents and guardians of qualified students to utilize state tax dollars through Empowerment Scholarships to purchase educational materials and services from educational and retail vendors, private schools, and a variety of education service providers.”³¹

Friedman and his adherents at EdChoice have been far from alone in advocating vouchers. They have had company on the left as well as the right. On the left, the sociologist Christopher Jencks, educationist TedSizer, legal scholars John Coons and Stephen Sugarman, and former Labor Secretary Robert Reich all called for various forms of vouchers to provide children from poor families with more educational opportunities.³² But in all cases, these scholars pushed for income-adjusted vouchers to help poor families exit underperforming public schools. Even the psychologist and civil rights icon Kenneth Clark called for “parallel systems of public schools” as an answer to such underperformance, though he never used the term “vouchers.”³³

To some degree echoing Clark on the right, though never citing him, the political scientists John Chubb and Terry Moe recommended a parallel system of privately managed but publicly funded schools with full authority over curricula as well as enrollment and employment.³⁴ Chubb and Moe, like Clark, did not use the term “vouchers,” nor did they cite Friedman, perhaps for fear of inviting an uncomfortable association. Chubb and Moe instead opted for “scholarships,” which would be allocated to schools through “choice offices.”³⁵ However, the political scientist Paul Peterson, among others on the right, have advocated explicitly for vouchers, much in keeping with Friedman’s vision of them.³⁶

Yet none of these proponents pushed for anything resembling ESAs. In fact, Chubb and Moe ruled out in no uncertain terms Friedman’s provision allowing parents to supplement vouchers with personal or scholarship funds to cover tuition at private schools charging more than the value of vouchers. “While it is important to give parents and students as much flexibility as possible,” Chubb and Moe wrote, “we think it is unwise to allow them to supplement their scholarship amounts with personal funds. Such ‘add-ons’ threaten to produce too many disparities and inequalities within the public system, and many citizens would regard them as unfair and burdensome.”³⁷

The trouble with topping up became obvious with the voucher system of Chile, which was largely modeled on Friedman’s ideas.³⁸ Following an analysis of the alarming variation in between-school results on the 2006 Program for International Student Assessment (PISA)—an assessment administered every three years to a sample of 15-year-old students in nations around the world by the Organization for Economic Cooperation and Development (OECD)—Chilean policymakers in 2008 implemented the Preferential School Subsidy Law. This law stipulated that the value of vouchers for families from the bottom two income quintiles be boosted by 50 percent so that such families could afford more expensive private

schools. A study by the economist Richard Murnane and colleagues found that on account of this intervention, the income-associated gap in scores on national math exams decreased considerably.³⁹ Equipped with such data, the government of Michelle Bachelet, in 2015, parted ways with Friedman, barring schools involved in the country's voucher program from charging additional fees so that no school in the program would be out of reach for families of limited means. Bachelet's government simultaneously introduced measures to phase out selective admission policies and for-profit operation of private schools.⁴⁰

When it comes to ESAs as “divisible vouchers,” Friedman and his disciples at EdChoice constitute the chief proponents, with substantial support from allies at the Heritage Foundation, American Enterprise Institute, Cato Institute, American Legislative Exchange Council, and American Federation for Children Growth Fund.⁴¹

However, backing from the right has not been unanimous. Chester Finn, a longtime proponent of school choice and president emeritus of the conservative Thomas B. Fordham Institute, contended in a 2023 analysis that ESAs go too far. Finn highlighted three salient problems: ESAs provide a “windfall” effect to upper-income parents already covering tuition at private schools on their own; incentivize entrepreneurs to “set up shop in wealthy areas where parents can ‘top up’ the ESA dollars while ignoring communities with greater need for good education options”; and permit parents to spend money on ancillary goods and services of dubious educational value, such as “tickets to amusement parks, trampolines, and such,” that states will have a hard time monitoring.⁴²

Finn's cautionary words about the challenge of accountability and the likelihood of inequity in ESA programs circle back to economist Henry Levin's 1968 critique of Friedman's argument, made long before ESAs were introduced. Levin argued that schooling lacks the transparency that is necessary for competitive markets.⁴³ Also, foreshadowing precisely Finn's concerns about topping up, Levin wrote that Friedman's prescription for supplementary funding of vouchers would lead to greater economic as well as racial and ethnic segregation.⁴⁴

IV. Recent Developments

Accountability in Spending

Chester Finn's comment about parents using Education Savings Account (ESA) funds to buy “tickets to amusement parks, trampolines, and such” highlights just one example of the widely acknowledged problem of the lack of accountability in how ESA funds are spent. Soon after Arizona implemented universal ESAs in 2022, the new director of the program had to issue a memorandum identifying items authorized by the prior administration that would no longer be approved. That list included weapons and ammunition, pets, swimming pools, BBQ grills, pizza ovens, video game consoles, and baby grand pianos.⁴⁵

To what degree Arizona's ESA office can monitor expenditures going forward remains a big question. The new director conceded, according to an article in *Education Next*, that “she inherited a backlog of more than 170,000 unapproved expense orders, more than 50,000 of

which had no receipts attached or had such scanty receipts that her staff must call vendors to verify purchases, item by item.”⁴⁶ In the same article, the CEO of a company established to run “microgrant” programs as well as ESAs acknowledged the inherent difficulties: “Every state has its own set of parents and vendors who are going to want their own thing. It’s one of the most complex programs that a state can run.”⁴⁷

That complexity is reflected in the list of goods and services approved for purchase by a nonprofit organization authorized by Florida to administer ESAs.⁴⁸ The organization, Step Up for Students, itemized the following as acceptable in its 2023 purchasing guide: kayaks, canoes, surfboards, and boogie boards; trampolines and ping-pong tables; sewing lessons and supplies; animal husbandry lessons and supplies; gardening lessons and supplies; tickets for Florida theme parks, zoos, and aquariums; televisions (up to 55 inches); and indoor projectors.⁴⁹

Accountability in Pedagogy

More troubling is the lack of accountability in ESA programs for pedagogy. First, none of the ESA programs across the country requires that teachers be certified. ESA programs in Arizona and Utah do not require any form of state or national testing to gauge student progress,⁵⁰ and many programs, according to a 2020 *Education Week* analysis, do not require that teachers have even a bachelor’s degree or that schools report graduation data.⁵¹ In Florida, according to *The Orlando Sentinel*, neither principals nor teachers need college degrees, nor must schools that accept ESA funds align their curricula with state academic standards.⁵² This last qualification applies to ESA programs across the country and speaks to their appeal for many, especially those committed to a fundamentalist religious education.⁵³

Because of this absence of regulation, Justice Stephen Breyer, in his dissent in *Carson v. Makin*, made plain what is at stake for education, particularly in social studies and science. In that 2022 decision, the Supreme Court ruled that states, such as Maine, that cover tuition costs at private schools for students from areas too sparsely populated to support public schools must cover religious as well as nonsectarian private schools. At Bangor Christian, one of the two schools in question in the Maine case and a school that reflects many religious schools now publicly funded across many states, Breyer noted that school authorities claimed academic and religious education are “completely intertwined,” so much so that students in social studies are taught “that God has ordained evangelism,” and students in science are taught that atmospheric composition is “evidence of God’s good design.”⁵⁴

While science teachers may hope their students remember the differences between DNA and RNA or mitosis and meiosis, they more fundamentally expect their students to learn the scientific method. But that cannot happen when students are not being taught the basic rules for evaluating evidence. For students with ESAs, who are homeschooled or attend lightly regulated private schools or pods, there is no guarantee they learn such basic rules. If they do not, they cannot be expected to gauge the meaning of climate change, the value of vaccines, or the veracity of election results.

Rising Tuition at Private Schools

Another developing problem with this new wave of ESAs is the matter of topping up. The issue is not merely that vouchers do not come close to covering the cost of tuition at many private schools. That deficiency indeed bifurcates access to quality, as documented in Chile.⁵⁵ But ESAs also push up the cost of many private schools because administrators know they can charge more for tuition on account of government subsidies. This has already happened in Iowa when private schools across the state bumped up tuition after the state authorized ESAs in 2023.⁵⁶

Ballooning Costs

Another emerging yet all too predictable problem with ESAs and universal vouchers is their ballooning cost to state budgets because they cover a portion of tuition for students already enrolled in private school. As such, ESAs and vouchers constitute a subsidy to middle- and upper-income families who never received government funding to defray the cost of private school tuition. Many of these families have long felt double-taxed, in that they pay property taxes to support schools their children do not attend while paying tuition at private schools their children do. In a recent ProPublica article, co-published by *The New Yorker*, on universal vouchers in Ohio, Matt Huffman, the speaker of Ohio's House of Representatives, made precisely this argument in a debate with the president of the state superintendents' association: "You pay taxes, I pay taxes. Why can't my taxes go toward my children's school?"⁵⁷

With Huffman and his allies prevailing in Ohio, and every other state with universal or near-universal vouchers or ESAs, the cost of school choice to state budgets has spiked. In Arizona, funding for vouchers climbed from \$77 million in fiscal 2013 to \$249 million in fiscal 2019 to just over \$1 billion in fiscal 2025. Over this same time period, the cost of vouchers in Florida rose from \$376 million to \$989 million to \$3.7 billion. In Ohio, the increase was from \$150 million to \$358 million to just over \$1 billion (see Table 2).⁵⁸

In the short term, universal and near-universal vouchers and their ESA cousins will cost states substantial money, particularly as they, for the first time, cover tuition of students from middle- and upper-income families already enrolled in private schools. In the long term, they stand, by design, to save states money, as they do not come close to the cost of per-pupil spending in public schools. In the very long term, however, they stand to cost states and the nation a great deal of money because their funding levels fall far short of what is necessary to provide the high-quality education necessary for students to develop the skills required in a modernizing economy.

Table 2: Spending on Vouchers for the Five States With the Largest Voucher Programs

	2013	2019	2025
Arizona	\$77 million	\$249 million	\$1.018 billion
Florida	\$376 million	\$989 million	\$3.722 billion
Indiana	\$41 million	\$181 million	\$505 million
Ohio	\$150 million	\$358 million	\$1.032 billion
Wisconsin	\$158 million	\$309 million	\$631 million

*Spending on vouchers in nominal dollars for fiscal years 2013, 2019, and 2025 for the five states with the largest voucher programs.⁵⁹ Of these states, only Arizona and Florida are home to universal ESA programs. Indiana has a near-universal voucher program while Ohio has a universal voucher program. Although Wisconsin has neither a universal ESA or voucher program, it is home to the nation's first voucher program, established in Milwaukee in 1990, and has exhibited substantial growth in spending on vouchers since. Because inflation has been dramatic over the past five years, dollars are not adjusted for inflation. Such adjustment would generate significant distortion of spending before this recent era of dramatic inflation.

V. Discussion and Analysis

While the double-taxation argument aired by Matt Huffman appears to have gained substantial traction across the country, particularly with many religious families spending a significant portion of their disposable income on private school tuition, the logic of that argument is dubious. Private schools certainly have a right to exist. The Supreme Court made that plain 100 years ago in *Pierce v. Society of Sisters*, unanimously striking down a law in Oregon that, in effect, barred private schools from operation by stipulating that all students aged eight to 16 attend public schools.⁶⁰ But that does not mean that people who choose to send their children to private schools should be subsidized any more than people who choose to swim or play tennis at country clubs rather than community parks should be subsidized. Like community parks, public schools are public goods that cannot benefit anyone without benefiting everyone and, accordingly, merit considerable public investment. Like country clubs, private schools—which in many cases, in fact, resemble country clubs—do not serve this same purpose.

Impact of ESAs on Public School Budgets

As for the ballooning costs of universal Education Savings Accounts (ESAs) and universal vouchers, it is too early to assess their impact on public school budgets, but we can anticipate what their impact will likely be, based on the findings of three studies of the fiscal consequences of charter schools for district schools. In all three studies, researchers concluded that reductions in enrollment in district schools wrought by the exit of students to charter schools did not permit districts to achieve savings commensurate with drops in revenue.

The abiding challenge in all cases was the stubbornness of fixed costs for core operations, meaning cuts had to be made to variable costs in the form of compensation for teachers, social workers, nurses, and librarians as well as funding for resources such as books, musical instruments, and microscopes. In their examination of Albany and Buffalo in 2009-2010, Robert Bifulco and Randall Reback documented substantial declines in per-pupil expenditure in district schools.⁶¹ A study by Helen Ladd and John Singleton of six school districts in North Carolina in 2015-2016 found comparable effects.⁶² Gordon Lafer reached similar conclusions in his study of three districts in California in 2016-2017.⁶³

Impact of ESAs on Rural Public Schools and Civic Life

ESAs could, in this regard, have a disproportionate impact on rural public schools and, thus, rural civic life. Charter schools and conventional vouchers have played little role in rural America. The reason for their absence appears to involve the difficulty of achieving adequate economies of scale because filling seats in new private or charter schools in sparsely populated parts of the country is a steep challenge. But ESAs paint an utterly different picture. With ESAs, students may leave schools for pods or homeschooling. If enough students leave some small rural schools, those schools will have to close due to declining enrollment. In fact, many rural schools have already been forced to consolidate with schools in neighboring districts.⁶⁴

The cost ESAs pose to rural civic life could also be substantial, given that schools in rural communities, in particular, function as community centers as much as they do institutions of academic instruction,⁶⁵ bringing people of all ages together for fall dramas and spring musicals as well as football, basketball, baseball, and softball games.

Long before ESAs were discussed in Iowa, Bill Hutcheson, the former longtime mayor of the small town of Woodbine, 40 miles northeast of Omaha, Nebraska, expressed concern that declining enrollment in the town's school could mean consolidation with a school in a neighboring district. Hutcheson, who had worked for the Harrison County Rural Electric Cooperative for 47 years, said he would rue that day. "If you lose your school," Hutcheson said, "you lose your town."⁶⁶

In Texas, opposition to Governor Greg Abbott's tireless effort to implement vouchers reflects this same sentiment regarding the impact on rural schools and communities. Despite their deeply conservative politics, voters in these rural communities do not want to see their schools undermined by competition from private schools, because public schools—with their high school football programs defined by "Friday night lights"—constitute hubs of civic engagement and sources of pride in towns and cities across the state.⁶⁷

Lost on champions of vouchers and the individualism vouchers represent, in this light, is an enduring paradox articulated by Alexis de Tocqueville in *Democracy in America*, a classic to people on the political right as well as the left. Tocqueville discerned, from his travels across the country in 1831, that individualism constituted a salient attribute of American life, but if unharnessed, it undermined the community that makes individualism itself possible.⁶⁸ Regarding civic life, in particular, Tocqueville wrote, "In America, not only do institutions

belong to the community but also they are kept alive and supported by a community spirit.” Hutcheson, the former mayor of Woodbine, Iowa, understood this, as do voucher opponents across Texas battling Governor Abbott.

Discrimination Against Underperforming or Nonconforming Students

As with conventional vouchers, ESAs also mean trouble for student admissions and retention. According to *Education Week’s* 2020 analysis of private school choice programs in 28 states, only six states, at that time, stipulated that participating schools must admit students without consideration of faith. Only three stipulated that participating schools must admit students without consideration of sexual orientation. “[H]alf of the states with private school choice programs—14—do not even require that the agencies or organizations overseeing them publicly list all the private schools participating,” according to the analysis. And only five states stipulated that participating schools must admit students with disabilities.⁶⁹

More fundamental is the sorting that results from vouchers. Researchers have documented, in a longitudinal statewide study of private school voucher programs in Indiana, significant evidence of private schools pushing out low-achieving voucher students.⁷⁰ When Robert Reich, the former secretary of labor during the presidential administration of Bill Clinton, issued an unlikely endorsement of vouchers as a ticket for poor students out of dysfunctional public schools in a 2000 op-ed in *The Wall Street Journal*, he bluntly conceded that vouchers would make matters worse for students left behind.⁷¹ Reich wrote:

The biggest drawback to vouchers is that kids who are most troublesome, or whose parents couldn’t care less or are overwhelmed with other problems, would almost certainly end up bunched together in the worst schools. Such schools would become even worse than they were before. After all, the increasing concentration of poor kids in America’s poor schools has already compounded the problems these kids and those schools must deal with. Assuming that the kids who leave these schools take public money with them, the worst schools would end up with fewer resources per difficult child.⁷²

Although Reich accepted this negative outcome as a cost worth bearing, the consequences of concentrating the “most troublesome” students in neighborhood public schools may have surpassed his expectations. As anyone who has taught in struggling schools can attest, the difficulty posed by having high concentrations of challenging students is not linear. Leading a class with six unruly students out of, say, 34 is not twice as difficult as leading a class with three such students. It can be exponentially more difficult because of the formidable task of preventing a chain reaction of unruly conduct. A nine-year study of student behavior and academic performance at 22 elementary schools in Florida, in fact, documented precisely such a contagion effect. In the resulting article, entitled “Externalities in the Classroom,” the economists Scott Carrell and Mark Hoekstra wrote that “adding one more troubled boy peer to a classroom of 20 students . . . increases the number of disciplinary infractions boys commit by 40 percent.”⁷³

The clustering effects of conventional vouchers will likely worsen with ESAs, as more

high-performing and easy-to-teach students from middle-income families who were never eligible for income-targeted vouchers will have access to significant subsidies for switching from public to private schools.

Discrimination Against Faculty and Staff

Much in the same way that students in private school choice programs may be barred from enrollment or dismissed from private schools on account of religious affiliation or sexual orientation, voucher programs often bar faculty and staff from employment or fire them for the same reason.⁷⁴ ESAs will likely exacerbate this form of discrimination. Given the 2020 Supreme Court ruling in *Our Lady of Guadalupe School v. Morrissey-Berru*, which determined that teachers at religious schools need not be ordained clergy to be treated as ministerial staff,⁷⁵ LGBTQ+ faculty and staff, should they obtain employment in the first place, will work at their peril in many religious schools that accept ESAs.⁷⁶

This absence of job protections—along with issues of accountability for pedagogy and spending—raises a significant question about Supreme Court decisions supporting vouchers and their variations, which include tax-credit scholarships and town-tuitioning programs involving religious schools.

Although several European countries, as previously noted, allow a significant portion of their students to use vouchers to attend religious schools,⁷⁷ the Court did not cite such practice in its ruling. It never did so in *Zelman v. Simmons-Harris*, permitting in 2002 the use of vouchers in religious schools in Cleveland; or in *Espinoza v. Montana Department of Revenue*, requiring in 2020 that tuition tax-credit scholarship programs funding enrollment in private schools include religious schools; or in *Carson v. Makin*, mandating in 2022 that states funding enrollment of students from sparsely populated areas in private schools cover enrollment in religious schools, as well.⁷⁸

Although American jurisprudence tends to abide by domestic precedent, that tradition cannot explain this disregard for school policy in Europe. Former Justice Anthony Kennedy, who sided with the majority in *Zelman*, was, after all, a vigorous advocate of considering foreign precedent.⁷⁹ In addition, Justices Neil Gorsuch and Brett Kavanaugh, who sided with the majority in *Espinoza* and *Carson*, had clerked together for Kennedy.⁸⁰

Yet citing European practice in ruling on vouchers in the U.S. would have invited trouble. For example, the Dutch voucher system, which is the most robust in Europe, does not permit schools to bar anyone from employment or enrollment on the basis of sexual orientation.⁸¹ And it mandates schools comport with national curricula, abide by the same per-pupil budgets, and pay teachers according to a uniform salary schedule.⁸² These glaring holes in the *Zelman*, *Espinoza*, and *Carson* rulings should be interpreted as willful and telling omissions.

Where Might ESAs Spread Next?

ESA programs and universal voucher programs are likely to grow and expand because parents with children in private schools who spend a significant portion of their disposable

income on tuition and religious schools operating on thin margins will likely continue to advocate for them and lobby legislators in state capitals to enact them. This holds for blue as well as red states.

The Trump administration's support for the Educational Choice for Children Act (ECCA) should give this movement even greater momentum. ECCA would function as a federal version of a state tuition tax-credit scholarship program, permitting individuals to make dollar-for-dollar contributions of up to \$5,000 or 10 percent of one's adjusted gross income—whichever is greater—to scholarship funds financing enrollment of students in religious or nonsectarian private schools; corporations would be permitted to make dollar-for-dollar contributions of up to 5 percent of total income.⁸³ Although ECCA, like the state tuition tax-credit scholarship programs on which it is modeled, does not fund homeschooling, it nevertheless lends enormous weight to the argument behind using ESAs to cover tuition at private schools.

There is nevertheless a natural brake on the spread of ESAs, as well as on conventional vouchers and school choice programs funded through tuition tax-credit scholarship programs. Pay for teachers at private schools is far lower than at public schools,⁸⁴ meaning private schools may not be able to fill positions to meet demand. For example, the base salary for a first-year public school teacher was, on average, \$45,880 in 2020-2021, the latest year for which uniform data from the National Center for Education Statistics are available, while the base salary for a first-year private school teacher was, on average, \$35,510.⁸⁵ Regarding ESAs, specifically, there is a limit to how many parents can afford to homeschool their children, even with the new funding ESAs provide for homeschooling. As of 2019-2020, the latest year for which uniform data from the National Center for Education Statistics are available, 2.8 percent of the country's K-12 students were homeschooled.⁸⁶ There is likewise a limit to how many people can run pods or mini schools. While data do not exist yet for average pay for leaders of pods or mini schools, it's likely that average salaries pale in comparison to even pay for teachers at private schools.

Conclusion

Given the challenges that ESAs pose to accountability, their consequences for rural communities, their role in increasing discrimination, and their tendency to push up the cost of private school tuition and balloon state budgets for education, it would seem that evidence-based policymaking would prompt government officials to balk at creating any new ESA or other voucher-like programs and bar expansion of existing ones. Individual citizens have certainly decisively rejected private school choice programs in one state referendum after another.⁸⁷ As of 2023, no state referendum had yet to support such forms of school choice.⁸⁸ Voters in 2024 have since rejected referenda for vouchers in Colorado, Kentucky, and Nebraska.⁸⁹

In the name of transparency, the influence of money needs more exposure. Diane Ravitch, Jane Mayer, Nancy MacLean, and Josh Cowen have documented how money from conservative sources—not the will of the people—has driven education legislation.⁹⁰ While rolling back existing ESAs would eliminate the dangers they pose, that may not be possible in

many—if any—cases. However, policymakers at all levels of government can certainly resist proposals to expand existing programs and contain their negative impact.

State education departments may never be able to effectively monitor ESA expenditures. That appears to be by design. Yet they can implement policies to improve tracking of expenditures. Accountability could also be bolstered by state law requiring publication of all participating schools, their graduation rates, and their availability to students with special needs.

Local government officials can educate themselves and their constituents about the effects of private school choice programs. So, also, can policy advocates at the institutional and grassroots levels. Journalists and scholars can continue to document these effects.

VI. Recommendations

Given the damage Education Savings Accounts can do, the following measures are recommended:

State Departments of Education

- Implement stricter oversight of what goods and services may be purchased with ESA funds.
- Strengthen state capacity to monitor ESA-related purchases.
- Require publication of all participating schools, their graduation rates, and their availability to students with disabilities.

State Lawmakers

- Most importantly, legislators should repeal existing programs.
- If ESAs cannot be repealed in states where they have already taken hold:
 - Oppose any expansion of these programs to include new groups or cohorts.
 - Pass legislation that imposes clear budget and spending limits on ESA programs to rein in cost overruns that have become common with these programs.
 - Require stricter oversight of what goods and services can be purchased with ESA funds and strengthen state capacity to monitor ESA-related purchases.
 - Mandate periodic audits of curriculum and instructional practices in ESA-receiving schools.
 - Require ESA-receiving schools to hire certified teachers.
 - Require ESA-receiving schools to conduct the same annual academic assessments that public schools are required to administer.
 - Require ESA-receiving schools to abide by existing federal and state civil rights and anti-discrimination laws, especially related to students with disabilities and

LGBTQ+ students and faculty.

- Require that any effort to create a new ESA program be subject to open public hearings and, if feasible, public referenda.

Local Government Officials

- In states where ESAs exist, document the effects these programs have on students, families, and local public schools.
- In these same states, seek legislation to alleviate negative effects.
- Engage in awareness-raising efforts, such as informing local constituents of the potential harms of ESAs, especially in rural communities, and adopting resolutions opposing ESAs.

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