

Modeling an Education Savings Account for Massachusetts

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Values

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This paper is a publication of Pioneer Education, which seeks to increase the education options available to parents and students, drive system-wide reform, and ensure accountability in public education. The Center's work builds on Pioneer's legacy as a recognized leader in the charter public school movement, and as a champion of greater academic rigor in Massachusetts' elementary and secondary schools. Current initiatives promote choice and competition, school-based management, and enhanced academic performance in public schools.



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Executive Summary

For years, Massachusetts has rested on its laurels. The Commonwealth leads the nation on some measures of educational success, such as the National Assessment for Educational Progress (NAEP) and international examinations. But these test scores hide yawning achievement gaps based on income, race, and ethnicity.¹ They also reflect the relative wealth of Massachusetts residents in comparison to other states.² And while the Bay State leads the nation in test scores for some (mainly white, mainly middle-to-upper-income residents), it egregiously trails others states by an important measure: affording all students access to educational experiences that wealthy residents take for granted.

Some forms of public school choice exist in the Commonwealth. Districts like Boston allow “intra-district choice,” a system where parents rank the schools they prefer their children attend. But high demand for the few high performing schools in districts like Boston means that parents aren’t guaranteed a school of choice.³ The Commonwealth is also home to some of the highest performing charter public schools in the nation, but a cap on the number of seats has led to waitlists in the tens of thousands, especially communities where district schools struggle the most.⁴ Other forms of public school choice include a state-wide, voluntary open enrollment policy, which means that students may apply to attend school outside of their home district. But, local school committees have the authority to determine whether they will accept out-of-district students. The long-standing Metropolitan Council for Educational Opportunity (METCO) program allows students from Boston to apply to attend school in participating suburban districts. Like the Commonwealth’s charter schools, waitlists for METCO are long.⁵

The result is a set of choice policies so restrictive they ultimately provide parents with few choices at all. And unlike 29⁶ states across the country, the Commonwealth steadfastly refuses to help students access another option that could be life-changing: a state-subsidized, privately provided education.

2021 was an historic year for passing private school choice programs around the country—programs that use public funding to provide qualifying families scholarships they take to private schools and other private providers (such as tutors or special education therapists). These programs provide mainly low- and middle-income families with opportunities they couldn’t otherwise access, and the research shows that they work for kids. Private school choice programs boost outcomes and help lower-performing public schools raise the bar for families who remain in their local school district.

The pages that follow detail the long-standing and increasing demand for better educational options in the Commonwealth and across the country. They go on to explain how private school choice programs work in other states and how Massachusetts could provide families with privately-provided educational options. The paper concludes with a policy proposal to provide Bay State students with an education savings account: a state-sanctioned (ideally, state-funded) account that would allow qualifying parents to choose from a range of educational services, including private school, to educate their children. Such a program could level the playing field for the children of the Commonwealth.

Introduction: How COVID-19 led some states to expand educational options

The COVID-19 pandemic changed the way students, teachers, and parents experience school. The “new normal” in education will involve better and more remote learning for students and—if we’ve learned anything—a higher degree of personalization. In some cases, teachers, schools, and districts will leverage what we’ve learned about technology to achieve personalization. But in most cases personalization will come because parents find a way to create and access educational experiences that replace or supplement school.

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Parents with resources have always been more able to purchase educational opportunities that meet the unique needs of their children. Whether in the form of private school or supplemental educational experiences like private tutoring or music classes, wealthier parents can pay out of pocket for what they believe their children need. Most parents across the country don't have these luxuries; they attend an assigned school and don't have disposable income for educational "extras." Some families are fortunate enough to have choices within the public school system, but public school choice programs (such as charter schools or open enrollment across districts) aren't widespread enough to serve all students who want them. This contributes to a yawning opportunity gap in education.

The opportunity gap was highlighted and exacerbated when schools abruptly closed in 2020. By late spring of that year, all but a handful of districts managed to provide some version of pandemic-era remote learning.⁷ When students participated (and many did not), polls showed that most parents believed their children were learning less than they would have in a face-to-face setting, even if they supported their teachers and schools. It wasn't just remote learning as a delivery system, shoddy technology, or slow Internet that caused declines in participation; it was also that glimpse parents got into the type and amount of instruction students received.⁸ Dissatisfied parents of means paid for private teachers, formed "pandemic pods," or supplemented remote schooling with subscriptions to digital platforms to fill learning gaps.⁹ The media highlighted these inequities in access, and governors and legislatures in some parts of the country took notice.

By the fall of 2021, four governors had allocated federal relief funds to make direct payments to families for use on state-approved educational expenses. The purpose of these programs was to fill pandemic-induced learning gaps, especially for families living at or under the poverty line. Governors in Idaho, Oklahoma, South Carolina, and Texas¹⁰ modeled their programs after education savings accounts (ESAs) that, at the time, existed in five states across the U.S, with a few key differences.

Not to be confused with 529 savings plans, K–12 education savings accounts allow parents to take the state portion of their child's per-pupil allocation and spend it on approved expenses that, in most cases, replace the district school experience. Parents can use the funds in their education savings account to make purchases to support homeschooling, a full-time tutor, or pay for private school tuition. If funds remain, they may cover supplemental services, such as part-time tutoring, curricular materials, educational therapies, or transportation to and from a private educational provider. All of this happens without parents ever "touching" the money. While some early programs, like Arizona, once issued debit cards to parents, new technology has made it possible for all existing ESA programs to use secure platforms that allow parents to choose and "pay" for services online: parents log in to a secure portal that the state manages, see the amount of money in their secure account, and choose from a menu of approved services. The state pays service providers or vendors on the parent's behalf and the parent's account is debited accordingly.¹¹ In the event that a service a parent wants or needs is not available on the platform, programs allow parents to submit a request and, if it is approved, be reimbursed for their purchase.

Pandemic-era educational savings accounts operate in much the same way as "traditional" accounts, but parents choose from a narrower list of services and materials. For this reason, they are better described as microgrants. With the exception of South Carolina's SAFE grants, which were blocked by the South Carolina Supreme Court and therefore never implemented, no microgrant program allows parents to use funds for private school tuition.¹² Allowable uses include tutoring, curriculum and materials, educational therapies, and other out-of-school services. Another difference: microgrant programs are mainly designed for students enrolled in public schools and who live below a certain income threshold. Most traditional ESA programs serve students with special educational needs and/or only admit students who live below a certain income threshold, but some allow students to use ESA funds for homeschooling.¹³

Pandemic-era microgrant programs were only the start of a revolution to open customized educational opportunities to more families. It took seven years, starting in¹⁴ 2011, for states to adopt the first five education savings accounts programs. In 2021, the number of education

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savings accounts programs doubled, going from five programs to ten.¹⁵ The dramatic increase in programs on the heels of the pandemic proved that legislators in states from New Hampshire to Missouri were listening to parents.

Unfortunately, educational opportunities remain extremely limited for Massachusetts families, even after more than a year of remote learning for most students. The Commonwealth is home to programs that enable intra and inter-district choice, but a very small fraction of K–12 parents (less than 2 percent)¹⁶ take advantage of these programs. Sometimes parents don't know the programs exist. Other times, programs that enable choice simply cannot serve all of the students who want to use them. The Metropolitan Council for Educational Opportunity (METCO) program, which places students from Boston in participating, higher-performing suburban districts, provides an example: in 2019, 1,381 students applied to the program, seeking space in a school district outside of their residentially assigned district. METCO placed 335 of those students.¹⁷ The same year, 15,000 METCO students were on waiting lists, many having joined the lists as “infants and toddlers,” before they are even eligible for the program.¹⁸

The most commonly used form of public school choice in Massachusetts, charter schooling, is limited by statute in the communities that need and want options the most. Despite being home to some of the highest performing charter public schools in the country, Massachusetts caps the number of charter school that can exist statewide and in districts, leaving almost 23,000 students on waitlists in 2020.¹⁹

Unlike parents in 29 other states,²⁰ Bay State parents have no mechanism to access private schools with public funds. Private school choice, which can come in the form of a voucher, a tax-credit scholarship, or an ESA does not exist in Massachusetts today.

In a rapidly changing education landscape, Massachusetts students need more and better options. Studies²¹ show that students across the country, including those in the Commonwealth, lost unprecedented amounts of learning during the school closures of 2020 and 2021. Low-income students and students color suffered the most. Those who could flocked to private schools when districts closed, because many private schools remained safely open for in-person learning.²² In Massachusetts, public school districts experienced an unprecedented 4 percent decline in enrollment in the 2020–21 school year, with experts suggesting that many students left for in-state private schools.²³ Recovering from a still-uncertain future will take years, and too many students will never recover the learning they've already lost. The Commonwealth can begin to solve this problem by focusing on providing parents with access to diverse, high quality learning opportunities. The time to act is now.

Expanding opportunities through private school choice: what we know

Twenty-nine states plus Puerto Rico and Washington, D.C. offer students vouchers,²⁴ tax-credit scholarships, or education savings accounts. Some states, like Arizona, Indiana, and Florida offer multiple programs. More than 600,000 students benefitted from these programs in 2020; most were low-income students and students with special educational needs.²⁵ Since Wisconsin started the first voucher program in 1989, other states have followed suit.²⁶ Most programs prioritize access for low-income students or those with a special educational needs. Only one state, West Virginia, has a single, statewide choice program with universal eligibility.²⁷

Private school choice programs have grown rapidly in the past five years. Research shows that some of the earliest programs have strong outcomes for participating students, are affordable for states, and have no negative impact on districts. Despite claims to the contrary, private school choice programs tend to make public schools better.

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Voucher	State and local funds that would normally follow a student to an assigned district school are allocated to the student to take to a private school of their choice, including faith-based schools.
Tax-Credit Scholarship	In exchange for a full or partial tax-credit, individuals and/or corporations make a donation to a state-approved “scholarship granting organization (SGO),” which provides participating students a scholarship to take to a private school of their choice (including faith based schools) or to use on other approved educational expenses.
Education Savings Account	Government or a scholarship granting organization makes a deposit into an account that it manages jointly with parents. Parents “purchase” a range of approved educational goods and services using the funds in the account. Private school tuition (including faith-based schools) is an eligible expense. The managing government agency or SGO pays for the goods or services and deducts the corresponding value from the account. ESAs may be funded by reallocating the state allocation the student would have received in their district school OR through a tax-credit scholarship. In addition to private school tuition, common approved expenses include: homeschooling expenses, curricular materials, tutoring, and special educational therapies.
Microgrant	Existing microgrant programs are funded with federal COVID-19 relief funds. They provide one-time awards for qualifying families to spend on a range of approved educational services (much like an ESA). They do not allow families to use funds for private school tuition.

Just this year EdChoice provided the most comprehensive review of the literature to date. The analysis²⁸ includes a review of 169 studies of private school choice programs. Many of those studies use random assignment, and the remaining empirical studies are peer-reviewed and of high quality. The findings echo a similar but older analysis conducted by Greg Forster,²⁹ in 2016. He found:

*The evidence points clearly in one direction. Opponents frequently claim school choice does not benefit participants, hurts public schools, costs taxpayers, facilitates segregation, and even undermines democracy. However, the empirical evidence shows that choice improves academic outcomes for participants and public schools, saves taxpayer money, moves students into more integrated classrooms, and strengthens the shared civic values and practices essential to American democracy. A few outlier cases that do not fit this pattern may get a disproportionate amount of attention, but the research consensus in favor of school choice as a general policy is clear and consistent.*³⁰

The number of studies examining the impact of choice on racial integration in schools is growing every year. Six empirical studies of the impacts of choice on racial segregation find that choice programs move students into less segregated schools. One study found no impact, and “no empirical study has found that choice increases segregation.”³¹

These findings suggest two things: first, assumptions that public school districts are diverse because they are “public” are incorrect. While private schools do enroll more white students than districts, in general when Black and Hispanic students attend private schools they encounter more diversity because the district schools they would otherwise attend are highly segregated.³² District boundaries relate to residential zoning laws, which have a long and sordid history of “redlining” people of color into certain communities or areas of a town.³³ School choice programs help to break the relationship between discriminatory housing patterns and residentially assigned schools.

Claims about the costs of school choice programs to taxpayers and districts are likewise based on faulty assumptions. EdChoice reviewed 70 empirical studies on the fiscal impact of school choice programs on taxpayers and public schools. Sixty-five studies found the programs save money, four found the programs to be revenue neutral, only five found that the programs cost taxpayer money (some studies find both positive and negative effects of programs, which these data capture).³⁴

Even when states allow families to take their state per pupil allocation to private schools, they almost always save money. Most states have designed programs so that the amount of state funding that follows a participant to a private school is slightly less than the district would have received for the same student. And almost all programs allow districts to retain any local allocation that a student would generate. While less equitable for participants, these models ensure that districts suffer no financial harm.³⁵

The social and financial impacts of choice programs are important, but the most controversial critiques of private school choice focus on academic outcomes for participants and the students who remain in nearby private schools. The literature provides powerful evidence that most existing private school choice programs have a positive effect on student outcomes: of 17 studies included in the EdChoice review, 11 find positive effects for participants and only 3 found any negative effect. And these outcomes generally hold true for voucher programs in other countries: a 2021 meta-analysis by Shakeel, Anderson, and Wolf found not only that voucher programs have positive effects but also that they are cost effective.³⁶

Three studies of U.S. voucher programs have found negative effects on academic outcomes. Two assessed the impacts of the Louisiana voucher program.³⁷ Another was an initial study of Washington D.C.'s Opportunity Scholarship Program, which showed negative impacts on student achievement in math.³⁸ However, the final report from the same longitudinal study of DC, conducted two years later, showed no difference in achievement between the students who received the scholarship and those who did not, rendering the finding of the first study suspect.³⁹ The researchers hypothesized that the cohort of students entering the program took some time to adjust to their new private schools.

No matter how infrequent the findings, negative impacts of private school choice programs are important to highlight, because they are instructive for states that may design new programs. Louisiana's program is an outlier both in terms of its poor results and program design, and program design matters.

Successful programs preserve the autonomy of private schools to teach their own curricula and uphold their own particular missions and visions: most successful programs do not force private schools to teach the state curriculum or administer a state test. But this does not mean that private schools are unaccountable. Strong private school choice programs may require private schools to choose from a range of approved nationally norm-referenced tests and then report the results of program participants to the state. They also require private schools to transparently provide parents with information about the school. *Private school choice programs should aim to recruit schools diverse, high-performing private schools and providers to serve voucher, scholarship or ESA recipients.*

In Louisiana, where private school choice participant outcomes are poor, the law requires private schools to teach to the state test, to accept any student who applies, and to accept the state's payment as the "full" price of tuition (and the tuition the state provides is a fraction of the per-pupil spending in public schools and very rarely covers tuition in affordable private schools). The result is that a small percentage of eligible private schools in the state choose to participate in the voucher program because they feel it undermines their autonomy. Those who do participate tend to be less financially stable — even at risk of closure — suggesting that they may participate in the state's program simply to stay afloat.⁴⁰

These lessons are instructive as more states authorize private school choice programs and more students enroll. They may be most instructive for states that tightly regulate public schools (like Massachusetts) as they consider how to design private school choice programs.

As private school choice continues to scale up nationwide, states should look to the one state with the greatest number of students currently enrolled in choice programs. As of 2020, more than 160,000 Florida students took advantage of one of the state's private school choice programs, which include 2 vouchers, 2 tax-credit scholarships, and 1 education savings accounts. That is only about 6 percent of the total public school enrollment in the state, but a substantial increase from even five years ago, when the state enrolled roughly 75,000 students in what was then its largest choice program, the Florida Tax-Credit Scholarship (FTC).⁴¹

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Florida's programs have grown over time because of an incremental approach to high quality expansion: the state incents high quality private schools and providers to participate in its range of programs by providing vouchers, education savings accounts, and scholarships in an amount that mirrors the average of private school tuition in Florida. It also increases the award amount for students with special educational needs. Finally, private schools do not have to administer the state criterion-referenced examination but do need to ensure that students take a norm-referenced test. Each year, the Florida Department of Education produces a report that is required in statute. The report outlines basic program statistics and student outcomes, among other things.

The most recent report for the FTC, which has long been the state's largest program, is for the 2018-19 school year. For that school year, program participants performed on par with their private school peers across the nation in both reading and math.⁴² These results are more meaningful in context. Students in the Florida program come from households where the average income is about \$32,000 a year.⁴³ Nationally, students in private schools tend to come from much wealthier families, with even middle-class families being squeezed out of private schools because of the closures in lower-cost Catholic schools nationwide.⁴⁴ While it is well documented that family income is not a cause of low achievement in school, there is also a well-documented achievement gap between students from lower-income and wealthier households, a gap driven by the educational opportunities that money can buy. What all of this means is that the students in Florida's program outperform their demographic peers. This is clear evidence that the scholarship benefits participants.⁴⁵

And the relative scale of Florida's program allows researchers to evaluate another program outcome as well: the impact of private school choice programs on students who remain in district schools. One of the most common arguments against school choice generally and private school choice programs in particular is that they "cream" the highest performing or most motivated students, harming students who remain in public school. A 2021 study analyzed the outcomes of students in district schools located in areas most likely to experience "competitive pressure"—areas where concentrations of students were using the FTC to attend private schools. Researchers found that students who remained in public schools "modestly benefited," experiencing "higher standardized test scores and lower absenteeism and suspension rates." These effects were "particularly pronounced for lower-income students."⁴⁶

One caveat to this larger body of research is that it does not include robust research on the newest form of private school choice: education savings accounts. The rapid growth in these programs in recent years—especially in 2021—means that it will be several years before enough data will exist for researchers to make additional assessments of outcomes and impacts. However, data on existing ESA programs show that parents are most likely to use ESA funds for private school tuition. This suggests that for new and properly designed ESA programs outcomes and impacts should be similar to those voucher and tax-credit scholarship programs for which research exists. And waiting until new programs scale up would mean foreclosing opportunities for students and families, because the evidence is clear that private school choice works for those who use it and does no harm to those who don't.

In the roughly 48 percent of states that do not have private school choice programs, the main obstacle to enhancing opportunity is no longer evidence, it's politics. Public sector teachers' unions are uniformly opposed to most forms of choice and vehemently opposed to private school choice. In some communities—even communities where students could benefit from more and better educational options—public school districts are often the largest employers. These communities feel compelled to "protect" their district schools even when the data show that choice programs have no negative financial impact on districts. Such anti-opportunity dynamics are painfully clear in the Commonwealth of Massachusetts, where the law makes it especially difficult—but not impossible—to expand educational opportunities.

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Barriers to opportunity in the Commonwealth and how to overcome them

In June 2020, the Supreme Court of the United States (SCOTUS) handed advocates for private school choice an important victory. In *Espinoza v. Montana Department of Revenue*,⁴⁷ SCOTUS overturned the Montana Supreme Court's decision to dismantle the state's tax credit scholarship program because it included faith-based schools. Like 37 other states, Montana's constitution has a Blaine amendment, which prohibits state funds from flowing to faith-based institutions, including schools.⁴⁸ The Montana Supreme Court reasoned that because the state's tax-credit scholarship program allowed parents to take scholarship funds to faith-based schools, the entire program should be nullified.

SCOTUS's decision hinged on the lower court's focus on faith-based schools: the Court decided that while nothing compels states to sponsor programs that allow citizens to take state funds to private institutions, once a program exists, it cannot exclude private institutions simply because they are faith-based. That, the Court said, is a violation of the Establishment Clause. In short, when states sanction programs that allow funds to flow to private institutions, the state cannot discriminate against an institution because of its religious status.⁴⁹ Advocates for educational opportunity heralded the Espinoza decision as a victory because it invalidated most Blaine amendments across the country.

Massachusetts is one of only a handful of states whose Blaine amendments are unaffected by the High Court's decision. Legal scholars describe it as "extremely strict."⁵⁰ The Commonwealth's Blaine Amendment states:

"No grant, appropriation or use of public money or property or loan of credit shall be made or authorized by the Commonwealth or any political subdivision thereof for the purpose of founding, maintaining or aiding any infirmary, hospital, institution, primary or secondary school, or charitable or religious undertaking which is not publicly owned and under the exclusive control, order and supervision of public officers or public agents authorized by the Commonwealth or federal authority or both . . . and no such grant, appropriation or use of public money or property or loan of public credit shall be made or authorized for the purpose of founding, maintaining or aiding any church, religious denomination or society."⁵¹

Some consider Massachusetts's amendment to be, along with Michigan's, the most restrictive in the country. As written, the amendment does not seem to discriminate against faith-based institutions as a group. But the bigoted history of Blaine is well documented in Massachusetts, where in the 19th-century the "Know-Nothing" Party took extreme measures to ensure that Irish and Italian Catholic immigrants would not be able to easily create and access Catholic schools, which had a long social and cultural history in both Ireland and Italy. Catholic schools were an immigrant touchstone that the Protestant majority feared; they believed that immigrants to the Commonwealth and the nation wouldn't properly assimilate without the heavy hand of public schools, which were deeply rooted in a Protestant tradition and the Protestant Bible.⁵²

In his concurring opinion in *Espinoza*, Justice Samuel Alito noted that we must continue to question and confront the bigoted history of Blaine amendments, even if states once acknowledged and repealed those amendments but later re-adopted them with "the same material language."⁵³ Highlighting the anti-Catholic animus undergirding Blaine amendments, he referenced an *amicus* brief submitted by Pioneer Institute, which explained, in part:

The [Massachusetts] Anti-Aid Amendment, despite its facially neutral language, favored Protestant schools. Schools "conducted according to law" in Massachusetts meant locally-owned Protestant schools. . . . During the debate over the amendment, its supporters' goal was clear and explicit: they wanted to promote a Protestant education and not a Catholic one."⁵⁴

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Justice Alito’s concurring opinion may provide an “in” to repeal even the strictest of Blaine amendments by demonstrating their bigoted, anti-immigrant history. But even if this were the case, Massachusetts would not be compelled to enact a private school choice program of any kind. The politics of the state in recent decades have been hostile to educational opportunity, generally. These politics could be a bigger barrier than Blaine.

The early 1990s were a time of comprehensive education reform in the Commonwealth. The legislature passed reforms that enhanced educational opportunity and held schools accountable for outcomes. These reforms helped Massachusetts students to become some of the highest performing in the nation. But entrenched interests, led in large part by the state’s two largest teachers’ unions, have stalled and even dismantled students-centered reforms over time. Reforms that have been the biggest targets are those pose a perceived threat to the Commonwealth’s public schools by offering alternatives to districts, especially when those alternatives tend not to employ unionized teachers.⁵⁵

The Commonwealth’s teachers’ unions and similar groups (such as the Massachusetts Superintendent’s Association) have attempted to limit and even dismantle charter schools since their inception. Over time, they have managed to impose draconian caps on the number of charter public schools that can co-exist with school districts. These successful efforts that have left tens of thousands of students on waiting lists for charter schools in the Commonwealth, especially in some of the state’s largest cities, where district schools underperform and parents desire better-performing alternatives. A 2016 effort to lift the cap on Massachusetts charter public schools is instructive of the power of anti-reform groups. Despite outsized parent demand and gold-standard studies showing that charter schools in the Commonwealth—particularly in Boston, where demand is highest—are among the highest performing schools in the nation, opponents of charter public school resoundingly defeated a ballot initiative that would have allowed more students to access one of the only district alternatives that most families in the Commonwealth can access.⁵⁶

Advocates for educational opportunity in Massachusetts should continue to defend and protect charter schools, which enroll roughly 49,000 students each year. But it is high time to advocate for other, more diverse student-centered reforms.⁵⁷ Between Spring 2020 and Fall 2021, most district schools in the Commonwealth were closed for in-person learning. Public school enrollment in the Commonwealth is down,⁵⁸ and not all the families who have left have the money to attend private school. Families are demanding personalized, student-centered options that will help them safely recover and continue their learning. For many parents, the public school system they have always known is no longer a viable option.

Education savings accounts like those that now exist in 10 U.S. states provide parents the funding and flexibility they need to personalize education for their children. *By providing parents with the right information about what education savings accounts can do for students and families, advocates for increasing educational opportunity in Massachusetts might find that the politics of reform have shifted in their favor.* Any option that allows parents to access private schools or other private educational providers will also have to circumvent or directly challenge the state’s Blaine amendment. This is difficult but not impossible: a tax credit funded ESA would be challenged in Court but could survive. Federal COVID relief funds also provide a unique opportunity to support students, even if the investment would not be recurring.

On the heels of a pandemic that has left so many students behind, the time is right to consider how to truly enhance opportunity for Massachusetts students.

Designing a K–12 education savings account for the Commonwealth

There has never been a better moment for Massachusetts to expand options for parents. Given the legal and political landscape, advocates and legislators should consider two options. The first is an incremental approach to expanding opportunity in the form of a microgrant funded with federal COVID relief funds. The second is a bolder and more impactful option: a tax-credit funded education savings account. In each scenario, legislators would have to consider three main

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program components in addition to funding: student eligibility, allowable services, and mechanisms for program accountability and transparency.

A Federally-Funded Microgrant

Like all states, Massachusetts received unprecedented amounts of federal relief funds in 2020 and 2021. Most funding was reserved for governors, state departments of education and school districts, all of which are still in the process of distributing the money. Neither the Department of Elementary and Secondary Education nor school districts are likely to allocate funds to provide parents with options outside the status quo. But, *The American Rescue Plan* designated funding for state legislatures to allocate under the State and Local Fiscal Recovery fund. This pot of money is very flexible and allows direct payments to parents.⁵⁹

Massachusetts received nearly \$5.3⁶⁰ billion in federal money under the State and Local Fiscal Recovery Fund (SLFRF). This amount is in addition to the billions it received for Governor Baker, the Department of Education, and school districts to dedicate to getting kids back to school and recovering pandemic-induced learning loss.

The Commonwealth could provide the parents of every economically disadvantaged⁶¹ K–12 public school student in the state with \$3,000 to spend on approved educational services and still have 80 percent of the money in the SLFRF left to spend. It could also choose to provide \$1500 to the parents of every K–12 public school student⁶² in the state, regardless of income, and still have \$3.95 billion dollars left to spend. The Commonwealth could also choose a hybrid, sliding scale approach, providing economically disadvantaged students with larger scholarships than their peers but choosing to give every family something. All Bay State students suffered during the pandemic.⁶³

Under a microgrant program for public school students, the state could tailor allowable services to address gaps in access that the pandemic highlighted and exacerbated. Students would not use the grant for private school tuition, as they could in a traditional ESA. Allowable expenses would include, but not be limited to:

- tutoring,
- special educational services and therapies,
- curriculum and educational supplies,
- online learning services, including subscriptions to learning platforms,
- after school enrichment classes, such as music and art,
- educational or enrichment-based summer camp,
- transportation costs associated with microgrant expenses.

Parents would “purchase” these services via a web-based platform managed by the state or a state-appointed management entity. That entity could charge up to 8 percent of the total funding allocated by the state to administer the program. With a microgrant, applications should be seamless. Instead of asking parents to apply, the state could make the appropriate award to eligible families, based on Department of Elementary and Secondary Education and school and district records confirming eligibility. Every time parents choose a good or service to purchase, the administrator would subtract the corresponding amount from each family’s award.

The state or its appointee would be responsible for vetting quality providers in each allowable program category, and it should set clear criteria for how public and private providers qualify. For example, the state may require tutors to provide proof of a bachelor’s degree and teaching certification. It should also require that all providers that interact with children meet basic health and safety requirements and any other laws the Commonwealth would require of private operators. School districts and schools may qualify as providers, although the state may require a school or district to be a “proven provider,” based on the state’s accountability system. *While such requirements are important for providing up-front guardrails for quality, microgrant administrators should also provide pathways for parents to present and be reimbursed for any expense that meets the state’s eligibility requirements* (for example, an otherwise qualified tutor that is identified by a parent instead of the state).

To assess the impact of the program, the Commonwealth can rely upon data from summative assessments that public school students take annually. Leveraging state assessments in conjunction

The Commonwealth could provide the parents of every economically disadvantaged K–12 public school student in the state with \$3,000 to spend on approved educational services and still have 80 percent of the money in the SLFRF left to spend.

with general data on microgrant program participation, the state would be accountable for reporting on participating student outcomes and any relationship between services purchased and outcomes. These data should be disseminated to the public annually for as long as the program exists.

A Tax-Credit Funded Education Savings Account

Tax-credit scholarship programs currently exist in 21 states, and in 2021 both Missouri and Kentucky created tax-credit funded education savings accounts.⁶⁴ Many of these states chose tax-credit scholarships as a mechanism to enhance educational opportunity, because they successfully circumvent Blaine amendments. While the Commonwealth's Blaine amendment is particularly restrictive, a tax-credit approach may pass muster; hundreds of thousands of Massachusetts parents already receive federal and state tax benefits for education spending when they contribute to 529 education savings accounts. In 2018 the U.S. Congress authorized the use of 529 college savings plans for K–12 private school expenses. Parents across the country and in the Commonwealth use 529 contributions to pay tuition at private K–12 schools (including faith-based schools) and institutions of higher education, receiving “tax deductions, tax-free investment earnings, or tax-free withdrawals in exchange.”⁶⁵ *Like a 529 savings account, an ESA is merely a state sanctioned mechanism to match private dollars to private citizens who can use them via a tax incentive.*

To create a tax-credit program, the legislature would authorize a state entity, such as the Treasurer's office or one or more approved, not-for-profit scholarship granting organizations (SGOs) to solicit and accept donations in exchange for a tax credit of 95–100 percent of the individual or corporate donation. There should be no cap on the amount of money the state or SGOs could raise; existing tax-credit scholarship programs can raise tens of millions of dollars for students, which have a limited impact on the state budget because parents are most likely to take their scholarship awards to private schools, decreasing the amount of funding that the state sends to school districts in the form of per-pupil funding.

A tax-credit funded ESA would work in much the same way as existing tax credit scholarship programs but would allow parents to spend funds on a wider range of educational and enrichment goods and services. As in traditional ESA and tax credit scholarship programs, parents could use their award toward payments for private school tuition. The state could also choose to award qualifying families who choose private school a greater amount (one that comes closer to the average state per-pupil expenditure of \$17,500)⁶⁶ and families who opt to stay in their district school a lesser amount (for example, \$5,000) to spend on services outside of their school or district. The state could fund families who choose to stay in their district schools one of two ways: 1) by allowing them to direct some portion of the per-pupil amount already allocated to the school to the services they desire or 2) by creating an additional funding stream for these students.

To ensure that students who have the fewest educational opportunities are served first, a *Commonwealth ESA could focus on families with an income equal to 250 percent of the federal poverty line or below.* Families who meet the state's criteria for being “economically disadvantaged” should receive priority. If funds remain, families with higher incomes could be considered for the program. Once SGOs determine award amounts based on a family's stated preference to attend a private school or remain in a district school and dedicate funds to supplemental services, this ESA would function very much like the microgrant described above. Parents would log on to a secure platform and choose from a list of approved goods and services. The main difference being that private school tuition would be an eligible expense.

When parents choose a private school, tuition would be paid in the name of the qualifying parent(s) and directly from their account, via a standard contract with the school. Parents may elect a school where the full cost of tuition exceeds the amount of the ESA. It would be up to the parent and the school—with no interference from the state—to determine how the balance of the tuition would be paid.

As with a microgrant program, the state would be responsible for vetting vendors and providers to meet minimum quality and safety standards. Private schools should be vetted separately from other providers, and any ESA legislation should clearly protect private schools that participate in the program from additional regulatory burden. If a private school meets current criteria

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for operating in the Commonwealth it should be allowed to participate in the ESA program. Participating private schools may not be forced to accept students, change admissions criteria in any way, accept the ESA as full payment of tuition, follow state curriculum guidelines or participate in the state’s assessment system.

To ensure quality and transparency, the state should require that private schools that accept ESA students to administer a state-approved norm reference test chosen from a menu of nationally norm-referenced tests provided by the state. The state should publish annually the aggregate tests results and growth scores of students who use the ESA funds to attend private schools. If ESA students in a particular private school fail to demonstrate growth comparable to the national norm for their sub-group for a period of no less than three years, the state may initiate a review process to determine whether a school should remain on the provider list. The school will have a right to appeal any decision that results in a school’s removal.

Should parents choose to use an ESA as a form of compulsory education without enrolling their student in a private school, the state should collect and publish data on how ESA funds were used and parent satisfaction with the program. The state should also fund (though not require) homeschool and other students to participate in an approved, nationally norm-referenced test, if they choose.

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	Option 1: State Microgrant	Option 2: Education Savings Account
Funding	American Rescue Plan Act State and Local Recovery Fund	Private donations made to a scholarship granting organization in exchange for a tax credit of no less than 95 percent.
Student Eligibility	Students aged 5–21 who are currently enrolled in district or charter schools. he state may choose to make awards only to students classified as “economically disadvantaged” or to all public school students (K–12) in the state.	Students aged 5–21 who live at 250 percent of the poverty line or below and have not yet received a high school diploma regardless of status as a district, charter, private, or homeschool student. Students eligible for free and reduced-price lunch receive first priority; students who live at or below 250 percent of the poverty line receive second priority.
Available Services	<ul style="list-style-type: none"> ▪ Educational technology ▪ Approved online courses/curricular materials ▪ Tutoring ▪ Educational therapies ▪ Special educational services ▪ Curriculum and related materials ▪ Music, art or other state-approved enrichment services ▪ Academic summer camps or vacation camps 	<ul style="list-style-type: none"> ▪ Private school tuition ▪ Homeschool curricula and supplies ▪ Educational technology ▪ Approved online courses or curricular materials ▪ Tutoring ▪ Educational therapies ▪ Special educational services ▪ Curriculum and related materials ▪ Music, art or other state-approved enrichment services ▪ Academic summer camps or vacation camps ▪ Transportation
Accountability	Participating students take the state’s annual criterion-referenced assessment; the state must publish an annual report on services used and student performance.	Participating private schools must administer a state-approved nationally norm-referenced assessment; the state must publish an annual report on services used and student performance.

Conclusion

Over 25 years ago, the Commonwealth comprehensively reformed school funding formulas and designed a high-quality system of test-based accountability. At the same time, advocates for enhancing educational opportunity built one of the strongest charter school sectors in the nation. Unfortunately, opponents of charter schools have successfully curtailed the expansion of the only educational alternative that most students—especially those who are not affluent—have. It's time for another look at where the state is failing students and how we can do better.

Massachusetts provides fewer opportunities for students to receive an education outside of their assigned district school than most states in the nation. Despite consistently high rankings on the National Assessment of Educational Progress (NAEP), the Commonwealth also has some of the starkest achievement gaps in the nation. Gaps in access lead to gaps in achievement. The COVID-19 pandemic has shone a light on access gaps and exacerbated them.

The state has two solid options for helping students access educational opportunities that have been out of reach for too long. It also has an obligation to make those opportunities available to more families now, after hundreds of thousands of students have suffered significant learning loss due to school closures. We need a parent- and student-centered approach to education, in the form of a full-blown tax-credit funded education savings account or—to take an incremental approach—a smaller, federally funded microgrant that will allow parents the flexibility to customize supplemental educational opportunities to the specific needs of their children. Choice programs like these already exist in more than half of U.S. states and have a track record of benefiting participating students and those who choose not to participate. They are also fiscally responsible and accountable.

To continue to lead the nation in student results, Massachusetts must close access and achievement gaps now. Doing so is also imperative for the social and economic health of the Commonwealth. Most importantly, it is a moral imperative to give students the wide range of diverse, educational opportunities every child should be entitled to, regardless of their ability to pay.

Choice programs like these already exist in more than half of U.S. states and have a track record of benefiting participating students and those who choose not to participate.

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Mission

Pioneer Institute develops and communicates dynamic ideas that advance prosperity and a vibrant civic life in Massachusetts and beyond.

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Success for Pioneer is when the citizens of our state and nation prosper and our society thrives because we enjoy world-class options in education, healthcare, transportation and economic opportunity, and when our government is limited, accountable and transparent.

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