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A Framework for Evaluating and Reforming School Vouchers

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Abstract

Following the 2002 work of economist Henry Levin, who laid out a framework for evaluating school vouchers, we provide an updated framework involving four major goals: equity, efficiency, accountability and democratic goals. We review what is known from recent research around these four major areas under today's voucher programs. We raise questions that policymakers and advocates should ask when considering these programs. We provide guidance on how existing research and evidence can and should be used to inform policy decision making and how ongoing evaluation and data collection might be planned and implemented. We comment on the implications for these publicly funded private tuition programs for the role of education in civic engagement and democracy. Finally, we provide a series of policy recommendations for more closely aligning existing voucher programs with the four major goals.

Introduction

In 2002, economist Henry Levin proposed a framework for evaluating school vouchers across four dimensions -*(a) freedom of choice, (b) productive efficiency, (c) equity, and (d) social cohesion*.[1] Since then, the legal landscape around vouchers has changed substantially, as have voucher policies' design, scope, and financial parameters.[2] Voucher supporters initially framed these schemes as an escape from purportedly failing urban schools for children from low-income families.[3] But in recent years, several states have adopted or dramatically expanded voucher and education savings account programs, making those programs available to all, regardless of income or location and without regulation on whether or to what extent private providers can require additional tuition payment above and beyond the public subsidy rate (Tolan et al., 2024). These programs are a substantial departure from the original *equity* orientation used to promote early

[1] At that time, the U.S. Supreme Court had just decided that providing public financing to families for private schooling, even if most used that funding at private religious schools, did not violate the establishment clause of the U.S. Constitution (*Zelman v. Simmons-Harris, 536 U.S. 639 (2002)*). The Court did not, however, compel state or local governments to provide such funding. More recently, the U.S. Supreme Court ruled in a set of cases that *if* government does provide funding for individuals to access privately operated schools, it cannot exclude religious schools from accessing that funding(Carson v. Makin, 596 U.S. ___ (2022), Espinoza v. Montana Department of Revenue, 591 U.S. ___ (2020)). State supreme courts have also taken up the general question of whether states can use public resources to fund private school tuition at all, with some identifying state constitutional limitaions (Adams v. McMaster, 432 S.C. 225 (2020); Commonwealth ex rel. Cameron v. Johnson, 658 S.W.3d 25, 28 (Ky. 2022); Schwartz v. Lopez, 382 P.3d 886 (Nev. 2016); Bush v. Holmes, 919 So.2d 392 (Fla. 2006)).

[2] The Milwaukee Parental Choice Program started in 1990 and the Cleveland Scholarship Program started in 1996-97. These were relatively small-scale programs providing direct government payments (vouchers) for parents who qualified on an income basis and resided within the city school district to enroll their children in private schools, where participating schools would be required to accept the voucher payment without additional parental contribution. Since then, two main alternative funding schemes emerged to meet the same policy goal of publicly subsidized tuition: tuition tax credits (TTCs) which distribute vouchers for children to attend private schooling; education savings accounts (ESAs) which include the classic voucher tuition component plus other potential educational expenses such as homeschool costs. These variations on vouchers have been characterized as neo-vouchers and potentially bypass some state constitutional restrictions (Welner, 2008, Arizona Christian School Tuition Organization v. Winn, 563 U.S. 125 (2011)).

[3] That is, they were promoted largely on equity grounds, limited in scope based on both location and family income. Indeed, the entire theory of the case behind *Zelman* was predicted on a so-called educational "crisis in Cleveland" that vouchers could help mitigate (Cowen, 2024).

voucher programs and are framed almost entirely in terms of expanding liberty and often *religious* liberty in particular.

Not only have these expansions come at extraordinary new costs,[4] but research on existing voucher systems since Levin's (2002) proposal has suggested these interventions have failed to improve educational opportunity along a variety of metrics commonly identified in the research community and by policymakers and parents. Alongside some of the largest declines in student test scores ever found in the extant research literature, there is substantial evidence that vouchers have incentivized financially distressed and low-quality school providers to enter the marketplace; incentivized private schools to raise tuition once vouchers become available; primarily have funded existing private school students at least in early years after passage; and can and often do deny entry to and push-out students with special academic needs or academically low-performing students (Cowen, 2023).

All of these developments strongly call for an updated framework for evaluating state-funded private school choice programs. Drawing on Levin (2002), we assert that when public, taxpayer dollars are spent:

1. Those public expenditures should advance **equity** goals;
2. Public spending should be done as **efficiently** as possible (while advancing equity goals);

[4] Universal voucher programs have, in many states, led to substantial budget stress (Baker, 2024; Hager, 2024). Initial cost estimates in Florida, for example, had predicted expenditures between $200 and $700 million, but by the 2023-24 school year, those costs had exploded to between $2.8 and $4.2 billion (Lieberman, 2023). In Arizona, where "about 2.4% of Arizona's school-age children took advantage of the ESA program in 2022–23, at a total cost of $587.5 million, which is a $398.7 million (211%) increase over the cost of the more targeted voucher the previous year" in 2022-23 Griffith and Burns (2024). In Ohio, which has a new universal voucher system for all but the very wealthiest residents, costs are reaching nearly $1 billion through the 2023-24 academic year (Hancock 2024).

3. With public expenditures should come **accountability**, including transparency, with particular attention to equity and efficiency goals; and
4. Public expenditures should advance the public interest in preparing students for citizenship and participation in **democracy**.

We focus on the public's interest in the use of public (taxpayer) resources, folding Levin's "freedom of choice" concerns under our *Equity* concerns – in that all children and families should have equal access to freely choose. And we see social cohesion goals as cross-cutting all four of our principles. There can be no social cohesion where there exists inequitable exclusion. Efficiency demands social cohesion toward national goals and interests, and accountability must govern not only those more easily quantifiable academic achievement outcomes and core curricular inputs (e.g., reading and math) but also outcomes related to social cohesion and democratic goals.

In what follows, we review what is known from recent research around our four major areas of *equity, efficiency,accountability,* and *democratic goals* under today's voucher programs. We raise questions that policymakers and advocates should ask when considering these programs. We provide guidance on how existing research and evidence can and should be used to inform policy decision making and how ongoing evaluation and data collection might be planned and implemented. Finally, we comment on the implications for these publicly funded private tuition schemes for the role of education in civic engagement and democracy.

GOAL 1: Equity

We view equity through two lenses here: equity of access and equality of opportunity to achieve desired outcomes. Equity of access refers to who does or can access private schooling with available vouchers—and what quality of private schooling is available? Access may vary by family income, geography, race, religion or child's need (disability status). Any and all such variations warrant additional scrutiny. Equal opportunity to achieve desired outcomes is a broad goal of publicly financed education systems, often anchored to state constitutional requirements (Baker, 2025). Our concern in this case is whether providing children and families vouchers to attend private schooling or ESAs for educational resources, often in lieu of ensuring sufficient financing of public schooling, sufficiently guarantees that all children have equal opportunity to achieve the desired outcomes of publicly financed schooling. We consider those outcomes broadly to include academic achievement, longer term goals like college and career readiness, civic engagement and social and emotional well-being. At a minimum, do all children have equal access to constitutional and statutory protections of their education rights, or do vouchers require children and families to forgo some rights?

We lay out two significant equity concerns over recently adopted universal voucher programs. First, because the vouchers are universally available regardless of family income and private providers are unevenly available by price and location, those accessing vouchers tend to be those already attending private schools, from higher income families and living in areas with available providers. It is rational for families to accept tuition subsidies with no strings attached, regardless of their income and ability to pay full tuition as they had been already. Second, increased shares of children are being sent, on their parents' choices not their own, on the taxpayer's dollar, to schools which are not obligated to provide them with basic constitutional or specific federal statutory protections.

Access to the Market for Schools: Economic, Geographic Barriers

Two major market barriers to equitable access to adequate educational alternatives are price and location. Recently adopted universal voucher programs provide vouchers from a few thousand dollars upwards to about $8,000 (Baker, 2024). Private school tuition, especially for private schools not otherwise subsidized by their churches or staffed by church staff and volunteers, tend to have tuition rates well above $8,000 and operating costs that are higher than their tuition (Baker, 2009). While an $8,000 voucher may make $20,000 to $40,000 tuition rates more affordable for some, the balance owed by parents remains large and exclusionary. Additionally, those tuition rates may not be inclusive of other costs for parents, such as food and transportation, before and after school care, and more. The average number of school days per year and hours per day in private schools also tends to be less (Baker, 2009).

A recent Brookings Institution report found that participation rates in Arizona's ESA program were closely related to income and poverty. In low poverty areas, there were 75 ESA recipients per 1,000 children and in the highest poverty areas only 14 students. The statewide average was 45 students. Tabulated by median income, the highest income populations had the highest participation rates and lowest income populations had the lowest participation rates. The authors concluded: "In other words, regardless of the SES measure used (poverty rate, median income, or educational attainment), we see similar patterns in who is obtaining ESA funding. More advantaged communities are securing a highly disproportionate share of these scholarships." (Klinenberg, Zerbino & Valant, 2024)

Geographic access to participating private schools also varies widely. The Brookings study finds higher rates of ESA participation in suburbs and urban areas than in small towns, but these differences sharply intersect with income.[5] It is the wealthier suburbs and urban spaces that have the largest shares of participants.

Access to Constitutional and Statutory Rights & Protections

In government operated institutions like public district schools, children's constitutional rights include a) due process in cases of disciplinary action, suspension and/or expulsion, b) free speech and free exercise of religion, c) protection against discrimination on the basis of race, ethnicity, national origin and d) protection against unreasonable searches (Green, Baker & Oluwole, 2015; Green, Baker & Eckes, 2024). Further, children have federal statutory protections when attending institutions in receipt of federal financial assistance, including obligations to provide special education services (IDEA), and/or to not be discriminated against on the basis disability status or sex.

Constitutional protections apply when an institution is a "state actor." Private schools in receipt of voucher funding are not "state actors" and thus, unless specified as a requirement of the state voucher law for participating schools, these rights are not applicable. Students, for example, may be dismissed for any variety of reasons, governed only by the enrollment contract between the parents, child and school. That is, under

[5] The authors note: We do, in fact, see higher rates of ESA participation in suburbs (52 per 1,000) and urban areas (45 per 1,000) than in small towns (35 per 1,000) and rural areas (35 per 1,000)

private contract law, which may provide for only minimal if any procedural safeguards and may include options for the institution to dismiss the student for reasons that would be unconstitutional in a public district setting. For example, not abiding by the school's religious code, or for speaking out on a controversial issue, including expressing one's own sexuality.

No protections exist on the front end either – admission or enrollment of the student – unless state statutes or regulations specify as much, and schools might choose to exclude students on bases that would otherwise be unconstitutional. A school might accept only those students whose families ascribe to and pledge loyalty to their religion, and religious affiliation may, for that matter, include or intersect exclusively with race and ethnicity. For example, in New York State and City, Jewish schools, many of which are exclusionary on the basis of both religion and bloodline, are the largest private school sector (38.5% of statewide private school enrollments and 43.6% of city private school enrollments) and these schools are almost exclusively white (98.8% statewide and 99.4% in New York City) (Domanico, 2020). Private schools can and will (and do) engage in exclusionary behavior that would not be tolerable (for schools that are state actors) under the constitution or federal statutes. And some, specifically those adhering to strict religious preferences, exist on that basis. It is their mission – a mission they have a free exercise right to pursue under the constitution. But that does not guarantee them a right to taxpayer financing without stipulation. The question herein is whether taxpayer dollars should be made accessible to institutions that refuse to provide equal, non-discriminatory protections to all who might arrive at their doorstep and due process to those who enter.[6]

[6] It remains an open question whether charter schools under many state charter school laws are or are not "state actors." That is, are they a sufficiently publicly governed variant of public district schools or are

GOAL 2: Efficiency

When considering either equity or efficiency concerns, it is important to address the distinctions between a) the public subsidy, b) the tuition "price" paid by the parent and c) the "cost" of producing particular outcomes for individual children, as well as all children collectively.[7] Again, we consider desired outcomes broadly, whether easily measured or not.[8] These distinctions are important because they affect equity of access, as addressed above as well as how we assess the efficiency of voucher models. Assume a

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they merely a variant of public subsidies (vouchers or ESAs) for privately operated schools? If the latter, all of the above concerns apply to the charter sector as well, and we may as well consider charter schooling and vouchers as a distinction without a difference. The main difference in many states which have both options may be that the state provides more oversight of curriculum, accountability and state assessment in charter schools. But, if those schools are not "state actors," their operators may object to complying with regulations they claim restrict their religious views. If charter schools are not "state actors" they could also be overtly religious, and the state certainly would be unable to exclude religious institutions from operating them.

From a public policy perspective, whether charter schools are state actors or not substantially affects the shares of children who may be without any constitutional or certain statutory protections. Arizona has a large (87 to 88% by 2022) share of children enrolled in public schools (including charter schools) despite its relatively large voucher and ESA program. This may change in coming years. Florida has a more robust private school sector and public-school enrollments were trending downward even before the adoption of the universal voucher program (to about 82%). In Florida, charter school enrollments have risen to about 12% and in Arizona about 35%. As such, depending on which side of the line – state actor or not – charters lie, as many as 40% of children in Arizona and 20 to 30% of children in Florida may be attending schools in which they have no access to constitutional protections to free speech, free exercise, equal protection or due process. This, in our view, is a substantial equity concern.

[7] Price is the amount paid by the consumer to access the service (or product). In most consumer markets, the price to the consumer is greater than the cost to the producer of making the good or providing the service, yielding a profit margin for the producer (price – cost = profit). Schooling, and publicly subsidized services are different in this regard. Prices are discounted (with some other source of funding) to be less than the full "cost" of providing the service. Private non-profit schools and colleges work this way, generally, with or without government subsidies, by collecting tax-exempt private contributions for annual funds and endowments in order to stabilize budgets and reduce to the extent possible, tuition prices paid by current parents or students. Government tuition subsidies, like vouchers, allow private schools to increase their full tuition, or sticker prices, inclusive of the subsidy, because the net price to the consumer can still be discounted.

[8] On this point, we believe that the efficient production of desired outcomes includes any/all desired outcomes of schooling, individual and social/societal. While it may, for example, be more difficult to estimate a simple return on investment in terms of civic goals, or social and emotional wellbeing, these outcomes along with others are equally important to the broader public/society.

private school operating cost per pupil (to provide a given quality of educational programs and services) is $20,000 and that school previously charged (price) $18,000 to parents, subsidizing the rest with endowment returns and annual giving. Assume the state provides a new, $8,000 per child subsidy to parents. The school could raise their sticker price to $22,000 (creating profit margin OR enhancing services and outcomes), and charge parents who receive the subsidy a net price of $14,000 (giving $4k to parents, taking $4k for themselves). The parents pay less than before. The school takes a windfall. If a school uses that margin to enhance services and improve outcomes, commensurately, it's a break even on efficiency. If not, and they just absorb the windfall as "profit", it's a reduction of efficiency. But, without accountability (fiscal and outcome), we'd never know. Fontana and Jennings (2024) found that in the presence of universal vouchers, Iowa private schools raised their tuitions by 21 to 25%. These vastly exceed the annual tuition increases prohibited by voucher authorizing legislation in early years (Cowen 2024).

When evaluating costs and efficiency, we must consider all spending that contributes toward production of the outcomes, not just the government subsidy rate. Cost necessarily includes some expectation of outcomes. The "cost" of education is the amount that must be spent to (efficiently) achieve a given level and range of outcomes. If the government spends (subsidizes) $8,000 per child toward an education that costs $20,000 to produce whatever outcomes it produces, the government is depending on some other sources of funding to cover the additional $12,000 per child. Without that spending, outcomes would likely suffer substantially. We'd be spending less, and getting less for it, perhaps at a break even on efficiency.[9]

Some confusion exists in the public sphere as to how a voucher program for which the average voucher or ESA payment is less than the average per pupil expenditure in public districts could possibly increase total state expenditures on education. If a student leaves a district that spends $15,000 per pupil on that student, and takes a voucher for $8,000, that should naturally save $7,000 per pupil for each child who switches. But that's a dreadful oversimplification in a vacuum. For example, Table A1 in Appendix A lays out more realistic numbers, compiled from a variety of sources, for Florida and Arizona. In Florida, just under 3 million children attend public districts and 300 to 400 thousand attend private schools, a higher share than many states. The state provides vouchers of $8,000 for private schooling and the average district expenditure is just over $10,000 per pupil. The average state funding per pupil, however, is less than half that amount, so the state funding for a voucher is greater than the state funding per pupil that flows to districts. The same is true in Arizona.

But the bigger piece of the puzzle is that most of the vouchers are being taken up by students already attending private school (nearly 70% of voucher recipients in the most recent cohort, or over 20% of current private school enrollments). The share of public enrollments shifting to private schools using vouchers is about 1.3%. So, even if

[9] Baker and Knight (2024) explain that charter schools and private schools largely operate similar human resource intensive instructional models as do public districts – they involve putting teachers in classrooms with children, at appropriate instructional ratios, and providing an administrative structure and support services that are also human resource intensive. The primary differences are in the students they serve, which may substantially affect the costs to achieve common outcome goals (Duncombe & Yinger, 2005). One should not be deceived by apparent "efficiencies" achieved by avoidance of serving higher cost students (Baker & Knight, 2024).

there are “savings” to the public school system for the small number of switchers, it’s not much, and not immediately realized. Moreover, because public school costs related to facilities, transportation, and labor are generally fixed, the per pupil cost of public school education can increase as result of students who leave the public system. More discussion on this point follows in our discussion of efficiency.

The increase in state funding amounts to short run net (minus savings from those switching to private schools) increases in state spending around 7% – nearly a billion dollars for a single entering cohort in Florida and over $300 million for a single entering cohort in Arizona. But these cohorts come one after another and layer on one on top of another with accumulating annual gross increases in spending in the billions – above and beyond what was being spent previously in state aid to students enrolled in public schools – only a small share of whom take the voucher and run (See Appendix A).

Voucher-Induced Inefficiencies

Here, we address two major efficiency concerns with school voucher programs. First and foremost, we are concerned with what is generally called cost efficiency. That is, for the expense, what are we getting in the desired outcomes? But evaluating costs, as previously mentioned, requires considering all expenses that go into provide a given alternative, inclusive of the same array of programs and related services. As such, we separate out a category that we call *structural inefficiencies,* which create additional expenses that often go unmeasured when making cost efficiency comparisons. Among these are negative externalities (costs passed along indirectly to someone else, including broader societal costs), like putting more cars on roads at peak traffic times.

Structural Inefficiencies

Efficiency relates to the cost (full costs) of producing a specific set of outcomes of interest. Some costs are outside of the control of schools or the system that governs them and others within control. For example, in sparsely populated rural areas, small schools that lack economies of scale are a given and where that is the case, states often provide small district enrollment adjustments to fund those schools (Kolbe, et al., 2021, Baker, 2013, 2018). States should not, for example, provide the same adjustment to two very small schools right next to each other, because it is within their control to consolidate those schools. Similarly, states should not seek to expand options in spaces that can't even efficiently operate a single school at scale. Typically, private school alternatives do not exist in vast rural expanses anyway.

Further fragmenting the delivery of education even in more populated spaces can create similar inefficiencies by creating more small schools that either have to find some way to cover the costs of their inefficient size or sacrifice the quality of programs and student outcomes. Thoughtful system management (across all provider types) and thoughtful stewardship of the taxpayers' dollars should consider these inefficiencies and not subsidize fragmentation of the delivery of schooling to the detriment of quality and breadth of programs, or cost of offsetting those losses.

Local public school districts achieve greater efficiency by managing enrollments across schools in their geographic space, adjusting attendance boundaries to balance enrollments and expanding, closing or repurposing land and buildings to optimize the delivery of schooling to eligible children in their district. That is, avoiding *stranded costs,* per se, by centralized strategic planning. This includes optimization of transportation and delivery of highly specialized services. Overall demographic trends are less within their control, but built into these decisions. Introduction of choice, disrupting the predictability of enrollments and creating more fluid conditions leads to inefficiencies, especially when it comes to the use of educational spaces (Bifulco & Reback, 2014; Baker, 2019). When no centralized authority has control over who attends which school in a given space, school buildings are populated less efficiently, and teachers and administrators assigned less efficiently, in both the small start-up, competing charter or private schools and in the district which may experience declining enrollment. Some have estimated these short-run carried expenses as high as 20% of the per pupil expense (Bifulco & Reback, 2014). The fluidity of enrollments between schools, across sectors, in a given space creates substantial ongoing inefficiency in the allocation of resources (human and capital). The larger the scale of the choice program, the greater the magnitude of the inefficiencies, though some costs – like transportation – in private school choice programs are passed along to parents/guardians (a notable negative externality is the placement of as many as 40 to 50 additional cars on local roads in place of one bus taking kids to one or two locations) (Lincove & Valant, 2018).

A third structural inefficiency introduced by expanded school choice programs is duplicative and additional administrative costs. Many studies have revealed much higher school site (and organization level) administrative expenses in charter schools when compared with public district schools (Baker & Miron, 2015; Arsen & Ni, 2012). Baker (2009) also shows that on average, private school administrative expenses are much higher (2 to 3 times) than public school administrative expenses, partly due to average size – that private schools have little centralization of administrative expenses, each school having their own independent administrative structure – but also due to increased costs associated with activities like fundraising. Charter schools have added layers of network, or management organization administration, but largely redundant to school level administration.

Finally, choice systems add new layers of bureaucracy, either government operated or contracted to private entities. In some states, for example, private entities are granted authority and provide funding to authorize charter schools. That is, groups file their charter application not to the state, but a separate entity funded by the state. Similarly, with voucher programs, expanded government agencies or contracted private entities are tasked with managing parent applications to gain access to their child's voucher or ESA funds.[10] Tuition tax credit programs rely on private entities to receive tax exempt contributions and distribute vouchers.[11] They too have overhead costs that do not exist in the absence of these choice programs, but are necessary for the existence of the choice programs.

Inefficiency in the Production of Outcomes

As discussed above, the major driver of costs for state budgets is the large share of voucher users who are new expenses–that is, those who had never been enrolled in public school prior to accepting the voucher payment. Scholars have known for nearly two decades that in the immediate aftermath of voucher legislation, most users are existing private school students (Metcalf, et al. 2007). That pattern has occurred in all recent states to pass voucher bills, with roughly 7 in 10 voucher users–an estimate with

[10] https://www.stepupforstudents.org/ in FL,
[11] https://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/sfo/

uncanny similarly across multiple state contexts–already in private or homeschool (see Lieberman 2023 for a review). On the other hand, the evidence for voucher impacts on student outcomes is necessarily almost exclusively limited to transfers: the 25-30% of all voucher users who did switch from public to private school, and for whom researchers have at least one pre and one post-voucher academic outcome. And that evidence suggests substantial failure for vouchers to yield any return on that new taxpayer investment.[12]

GOAL 3: Accountability

Finally, we address issues that have arisen regarding accountability in state voucher and charter school systems. Specifically, we raise concerns regarding financial transparency, including details on the expenditures of taxpayer resources, and what are referred to as *related party transactions* that make it difficult to discern how some public dollars are being used to pursue private financial gains, but also create financial risk which can lead to educational risk and damages both direct and vicarious.[13] That is, risk of institutional financial failure, leading to loss of the public dollars already spent, and disruption of children's education (leading to learning loss). This is both an accountability and efficiency concern. We address regulatory controls, or the lack

[12] After a period of early evidence of mixed impacts of student achievement in pilot voucher programs in the late 1990s and early 2000s, the evidence since 2010 has shown almost uniformly negative voucher impacts on student achievement (see Lubienski & Canbolat 2022, and Cowen 2023 for reviews), suggesting a scale-up failure as vouchers grow into statewide systems.

[13] Consider for example, a case where one hundred students access vouchers for $8,000 to attend a private school which unbeknownst to anyone at the time, was in financial peril. The school fails to reopen after holiday break, facing foreclosure on their facility and inability to cover payroll. The $800,000 is lost and unrecoverable. And the 100 students have to scramble to find alternative placement in January, impacting class sizes, peers and resources in their nearest public school which may not receive a boost in funding to serve these children.

thereof, in managing market entry of low quality, financially unstable providers and similarly for continuation in the voucher programs. Finally, we address the need for curricular transparency and public access both for parent/consumers to have better information on which to make their choices and for taxpayers to be able to evaluate whether and how schools are serving the public's interest.

Financial Transparency

Financial transparency involves not merely reporting annually, all sources of revenues and detailed accounts of expenditures, but also reporting relationships with other organizations in which institutions are engaging in financial transactions. Private schools, including those participating in state voucher programs are typically subject to even fewer financial disclosure regulations and religious institutions, effectively none. Baker (2009), for example, used IRS non-profit tax filings (Form 990) to survey the finances of private schools nationally, gathering over 1,500 tax returns from 2007 using national data bases. Tax filings representing schools serving 74% of students in private independent schools were available, and just over half of students served in Hebrew/Jewish or Waldorf schools. Less than 1% of students in Catholic diocesan schools were represented, and overall, 14.9% of all private school children in the states sampled, attended schools that had submitted form IRS 990 (page 25). Even then, information available in these tax filings is limited compared with public school district, or even charter school, financial reporting.

Institutional Quality Controls – Market Entry

The most extensive evidence of the supply side of the voucher market comes from Louisiana and Wisconsin. In the latter state, there is evidence that vouchers appealed primarily to either pop-up or financially distressed pre-existing providers–both with high closure rates even after the influx of voucher dollars (Ford 2019). In the former, notoriously large negative results for students appeared to be driven by the unwillingness of elite private schools to enter the voucher market (citing state anti-discrimination admissions rules, and state testing requirements), leaving private schools rated D and F on the state's accountability system as the sole providers (Chatelein 2019; Sude, DeAngelis & Wolf 2018).

Student Outcomes in Participating Institutions (Protecting against damages)

As noted above, recent evidence for voucher impacts on student achievement has shown overwhelmingly negative impacts for students who transfer from public to private school using a voucher in a statewide system (Lubienski & Canbolat 2022; Cowen, 2023). It is difficult to overstate the magnitude of these effect sizes–what veteran researcher Martin West researcher acknowledged to be "'as large as any I've seen in the literature' — not just compared with other voucher studies, but in the history of American education research (Carey, 2017)." The negative impact on academic outcomes in Ohio, for instance, was twice the size of COVID.[14] Despite some misperception in the lay policy community, these negative effects on student achievement have not been offset

[14] In standard deviations, these results since 2015 range from -0.15 (in Washington, D.C.) to -0.50 in Ohio (Cowen 2022). To put that in context, recent estimates of the COVID-19 and Hurricane Katrina impacts on academic outcomes range between -0.18 (Katrina) and -0.25 (COVID) standard deviations

by gains in student attainment–either high school graduation or postsecondary enrollment.[15]

Curricular & Teaching Standards and the Public Interest

What schools offer in terms of curriculum, co-curricular and extracurricular opportunities is important to both the public whose tax dollars are being used to support these institutions and to parents who may wish to compare and evaluate options for their children. But, to date, the only insights gained regarding curricular offerings, discriminatory admissions and disciplinary policies have been uncovered by hours of deep investigative reporting (Klein, 2017; Postal et al., 2018; Maxwell, 2023). While media watchdogs are critical to protecting the public's interest, their work addressing curricular offerings in private schools receiving public funding through vouchers or ESAs has highlighted the need for broadly accessible curricular (and programmatic) transparency.

Klein's 2017 database compiled at Huffington Post identifies 365 voucher receiving schools in Arizona, 47 (among the 142 Non-Catholic, Christian schools) were using curriculum from one or more of three providers: Abeka, Bob Jones University, A.C.E. (Accelerated Christian Education). In Florida, 908 of 2121 voucher receiving schools were non-Catholic "Christian" schools, 314 of which used curricula from Abeka, Bob Jones University, ACE or some combination of them. Bob Jones University, has

[15] a series of studies found null results in the years after a single study (Wolf et al 2013) found large graduation gains (Cowen 2022). In Louisiana, for example, the -0.40 s.d. voucher-induced achievement loss remained with voucher users for all subsequent study years, with precisely no attainment advantaged estimated on the sub-sample of voucher students old enough to complete high school (Erickson et al 2021).

long stood in opposition to interracial marriage, losing their tax-exempt status on this hill back in 1983 (Bob Jones Univ. v. United States, 461 U.S. 574 (1983)). Abeka and A.C.E. provide curriculum based on a literal interpretation of the bible. Investigative reporting indicates textbooks from these providers teach, for instance, that dinosaurs and humans lived together, God intervened to prevent Catholics from dominating North America, slavery benefited its victims by exposing them to Jesus Christ, and most Black and white southerners lived in harmony. (Postal et al., 2018).

Klein's database is now several years old and was created prior to expansion of universal vouchers in Florida, Arizona and Elsewhere. Additionally, other major providers of curriculum including Hillsdale and Praeger U. have emerged (Kingkade, 2023; McAnn Ramirez, N., 2023; Holt, N., 2023). Parents should have access to this information to allow them to make appropriate choices on behalf of their children. The taxpaying public should have access to this information both for accountability purposes and to ensure "that nothing be taught which is manifestly inimical to the public welfare" and "good citizenship" in publicly financed programs. Pierce v. Society of Sisters, 268 U.S. 510 (1925).

Goal 4: Public Interest

The primary basis upon which the federal government has invested in education over the past two centuries and every state constitution has mandated the provision of public education is to sustain our pluralistic constitutional democracy by preparing students for citizenship in it (Black, D., 2018; Black, D., 2020; Black, D., 2022). While the federal constitution respects parents' individual rights to make decisions they believe to be in the best interest of their child, the state and federal constitutions directly commit government itself to the common good, the provision of a system of public schools for all, and the protection of rights and norms such as free speech, free thought, equal citizenship, non-discrimination, and non-segregation in education. Voucher programs must account for and protect these public interests in order to justify public investment. Voucher programs that do not, for instance, ensure students equal access to participating private schools and equal treatment within those schools are contrary to the public interest in education. The same is true of publicly funding instruction in private schools that is inimical to our constitutional values and the preparation of students for participation in our pluralist democracy. To date, very few states include provisions to guarantee equal access and participation in private schools receiving public funds, nor have they required any assurance of basic civic norms. The foregoing sections equity and accountability indicate that, in the absence of such provisions, the public may fund educational institutions that do not serve the public interest.

Implications & Policy Recommendations

We conclude here with the recommendations derived from what we have experienced across states in recent years, applying our framework focused on equity, efficiency, accountability, and the public interest in education. Where public (taxpayer financing) is provided in support of school vouchers or through Education Savings Accounts:

Vouchers should be means tested and tuition capped: Recent evidence from universal voucher programs in Florida and Arizona suggests that from an equity perspective, providing the same voucher rate regardless of income simply induces inequality and permits institutions to raise tuition. Both should be regulated toward the goal of equity. Affluent families already have freedom of choice. If vouchers are being provided in the name of freedom of choice, they should be scaled by income and institutions accepting income qualified applicants should be subject to tuition rate regulation for those applicants. This includes fully financing the needs of children whose families have the greatest financial needs, including food and transportation costs, to the extent possible (and within equitable, efficient choice zones). These latter costs could be covered by means tested ESAs, while tuition costs would be supported with vouchers. It should be noted that we believe in universal, free education, from pre-k through college and that means testing often works against this goal by attaching stigma for those requiring taxpayer subsidy. In k-12 education, a universal free option exists. Voucher programs, where they exist, may serve to supplement not supplant that system.

Voucher programs should be targeted toward markets where they can efficiently and equitably operate: Choice doesn't work everywhere. Choice doesn't work where there are no choices. Choice rarely yields equitable access anywhere. Even in more densely populated metropolitan areas, many low-income neighborhoods lack accessible choices and transportation to more distant choices comes with additional costs. States should establish parameters, and ensure infrastructure for equitable, efficient choice zones. Earlier voucher programs which yielded more positive outcomes for participating students operated in specific markets, providing means tested vouchers, with schools accepting students without additional tuition expense (as in Cleveland or Milwaukee in early years).

States must Regulate Market Entry for Participating Schools: States must impose some statutory and regulatory standards on which schools may enter the choice market place. Availability of qualified schools in the marketplace should, in part, determine whether a viable marketplace exists. State statutes and regulations should cover three areas:

- <u>Regulations on access:</u> Participating schools should abide by non-discrimination policies for student admission, regarding disability status, race, ethnicity, national origin and religion.
- <u>Guarantees of rights:</u> Participating schools should be required to abide by constitutional protections for which they would be otherwise exempt, including due process rights in cases of disciplinary actions, protection of free speech rights and free exercise of religion, protection against unreasonable searches and protection against discrimination (while in attendance), per standards established in case law pertaining to public schools.
- <u>Financial transparency and solvency:</u> States should establish standard formats for the reporting of institutional revenues, expenditures, assets and liabilities, which will offer greater detail than non-profit tax returns, and be inclusive of

participating religious providers. Financial condition should be evaluated as a condition for participating in the choice marketplace.

States must Engage in Ongoing oversight of Participating Schools: Establishing parameters for market entry is a starting point, but participating institutions must be subjected to ongoing oversight. This includes all institutions participating in any regional choice portfolio, from district schools, to charter schools and voucher receiving private schools. Oversight should include:

- Financial transparency and solvency: It is in the public's interest and the children's interest to oversee the financial condition of schools. School closures most often result from fiscal stress, often mid-year, causing massive disruptions and irreparable harm to student learning. State officials cannot evaluate financial solvency and risk without the reporting requirements established above. The taxpayers' dollars are at stake when any school has been funded with a share of those dollars and ceases to operate before fulfilling the duties associated with those dollars.
- Student outcomes: All schools receiving state financial assistance should be required to participate in a system of state assessments which address basic competencies in reading, mathematics, civics/social studies and science. These systems should be less time consuming and burdensome than existing state assessment systems. Participating institutions may be provided the option to submit results from other standardized assessments for which statistical

concordance is available. Institutions should also be required to report data on cohort progression and graduation rates, as well as disciplinary action including suspensions and expulsions.

- Curricular transparency: While we believe one of the benefits of choice is curricular specialization and flexibility, we also believe that both those making the choices and the taxpayers support the choices should have full access to the curriculum and materials being used/offered at a level consistent with access in traditional public schools. This is one way in which the public can evaluate whether the broader public interests are being met and have a voice in the political process which governs the expenditure of taxpayer dollars. It should not take tedious, school by school investigative reporting as done by Klein (2017) to uncover the providers of curricular materials used by private schools accepting public financing. States should maintain a searchable database. This would also enable more transparent market choices to be made by parents on behalf of their children.

It is not our intent here to pre-emptively exclude from participation, any institution using curricula we ourselves might find suspect or assert are not in the public's interest. But we do believe that, in the public's interests, in the parents' and children's interests, and in the taxpayer's interest, state regulatory entities should make publicly accessible information on the curricula used by schools participating in voucher programs. It may also be reasonable that the public, through a public hearing or dispute process, have opportunity to challenge curricula that are identified as discriminatory, defamatory and/or knowingly and verifiably false. Clearly, procedures are necessary for making these determinations. But the process begins with full public disclosure of what's being taught in voucher schools.

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Appendix A

Table A1. Estimated Program Expenses for Select States (Source notes in brackets [])

	State	
INPUTS	**Florida[1]**	**Arizona[2&3]**
Up-take Public (% of current public school students switching)	1.3%	2.0%
Up-take Private (% of current private school students applying)	21.5%	40.7%
ESA or Voucher Amount per Child	$8,000	$7,500
Current Public School Spending per Pupil (also includes federal aid)	$10,401	$9,611
UNDERLYING DATA		
Total Public Enrollment (21-22, CCD)[4]	2,833,186	1,133,284
Total Private School Enrollment (19-20, PSU) [5]	395,043	59,171
BUDGET IMPACT CALCULATIONS		
Short-Run Gross Spending Change	$983,160,000	$354,000,000
Short-Run Net Spending Change	**$960,905,885**	**$314,845,897**
Long-Run Net Spending Change	**$814,342,920**	**$207,408,919**
PRIOR SPENDING		
Current State & Local Spending (fy21, F33)[6]	$29,583,495,000 ($10,442 per pupil)	$8,612,065,000 ($7,599 per pupil)
Current State Aid (fy21, F33)[6]	$12,590,082,000 ($4,444 per pupil)	$4,160,409,000 ($3,671 per pupil)
PROPORTIONAL CHANGES		
% Increase (Short Run Net / Current State & Local	3.2%	3.7%
% Increase (Long Run Net / Current State & Local)	2.8%	2.4%
% Increase [of state] (Short Run Net / State Aid)	7.6%	7.6%
% Increase [of state] (Long Run Net / State Aid)	6.5%	5.0%
Gross % Increase [of state] (Short Run Gross / State Aid)	7.8%	8.5%
UPTAKE ESTIMATE CALCULATIONS		
Cohort Enrollees (accepted applications)	122,895 [1]	47,200 [1&3]
% Cohort Currently enrolled in Private Schools	69%	51%
Estimated Private School Uptake Total	84,798	24,072
Private School Uptake Total as % of Private School Enrollment	21.5%	40.7%
Switchers as % of Public Schooled (includes new/entering)	1.3%	2.0%

Note: Results of this calculator reflect one year only and do not produce projections for multiple years. To project future years, users may change inputs accordingly to align with their expectations for their program.

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