



Pennsylvania's
Education Tax Credit
Scholarships:

**HOW EITC
SERVES
CHILDREN AND
FAMILIES IN THE
COMMONWEALTH**

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Key Findings

- Pennsylvania’s Educational Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) are state tax credit programs that **give thousands of low- to middle-income students access to high-quality schools of their choice.**
- **Scholarship organizations awarded 77,670 K–12 scholarships in 2021–22, up more than 15,000 from the previous year.** Unfortunately, the state denied over 63,000 student scholarship applications because of arbitrary program caps.
- Students now attend school on an EITC or OSTC scholarship in **all 67 counties.**¹
- New state requirements that went into effect beginning July 1, 2024, **require that 90 percent or more of scholarship donations fund eligible scholarships,** with 10 percent reserved for administration fees; 70 percent of scholarship organizations already meet this requirement.
- Data from the Archdiocese of Philadelphia indicates tax credit scholarships empower low-income families in low-achieving schools with an alternative education for their children. **Most families receiving tax credit scholarships earn below the median income level for their respective counties, and the counties with the most low-achieving public schools have the highest number of scholarship recipients.**
- The **average household income** for EITC and OSTC scholarship recipients across the state ranges from **\$41,463 and \$73,100** annually.
- **Tax credit scholarship recipients routinely outperform their public school peers,** which the case studies manifest. Tax credit students graduate and matriculate to college at higher rates than their public school counterparts and are present at school even while public schools are experiencing unprecedented chronic absenteeism.
- Tax credit scholarship programs **fulfill a core need for low- to middle-income students in Pennsylvania.** The data in this initial report provides a basis for their expansion alongside other new scholarship programs to improve access to educational opportunity for the children and families of the Commonwealth of Pennsylvania.

¹ This report offers partial data on dual award recipients, yet it does not quantify the possibility of students applying to multiple scholarship organizations. Additionally, the number of supplemental Economically Disadvantaged scholarships was not available.

Section 1: Tax Credit Scholarships, An Investment in Educational Opportunity

SUMMARY

Pennsylvania scholarship organizations awarded 77,670 K–12 scholarships through Educational Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) in the 2021–22 school year (the most recent data available from the state.)

The average scholarship award was \$2,363 in 2021–22 (\$2,583 for EITC and \$1,853 for OSTC).

Tax credit scholarships are an investment to help children succeed and independent of the more than \$16.8 billion in state appropriations for public schools.

State lawmakers should increase caps on the tax credit and implement an “automatic index” based on demand to provide more students with access to a high-quality education.

PENNSYLVANIA’S SCHOLARSHIP PROGRAMS

Pennsylvania’s EITC and OSTC are state tax credit programs that give thousands of low- to middle-income students access to high-quality schools of their choice.

Students can apply for scholarships through local scholarship organizations in the fall for the following school year.

Families of scholarship applicants must earn below the household income limit of \$108,444, plus \$19,088 for each dependent;² furthermore, OSTC applicants must also live within the attendance boundary of a low-achieving school.^{3, 4}

CONTINUED DEMAND FOR SCHOLARSHIPS

New data—obtained by the Commonwealth Foundation from the Department of Community and Economic Development (DCED) through Right to Know Requests—reveal the current impact of Pennsylvania’s tax credit scholarship programs.

In 2021–22, K–12 students submitted 141,452 scholarship applications (Figure 1), 2,914 more than the previous year and the highest on record.

Scholarship organizations awarded 77,670 K–12 scholarships in 2021–22, up more than 15,000 from the previous year’s 62,507. **Students now attend school on an EITC or OSTC scholarship in all 67 counties.**

2 Pennsylvania Department of Community and Economic Development (DCED), “Educational Improvement Tax Credit Program: Organization Guidelines and Application for Scholarship and Educational Improvement Organizations,” (Harrisburg: September 29, 2023), 2, <https://dced.pa.gov/download/eitc-organization-guidelines/?wpdmdl=84187>.

3 Pennsylvania Department of Community and Economic Development (DCED), “Opportunity Scholarship Tax Credit Program (OSTC),” accessed December 1, 2023, <https://dced.pa.gov/programs/opportunity-scholarship-tax-credit-program-ostc/>.

4 Pennsylvania Department of Education, “Opportunity Scholarship Tax Credit Program: Low Achieving Schools,” accessed December 1, 2023, <https://www.education.pa.gov/K-12/Opportunity%20Scholarship%20Tax%20Credit%20Program/Pages/default.aspx>.

FIGURE 1: TAX CREDIT SCHOLARSHIP CAPS (K–12)

Year	Scholarships Awarded	Applications Denied	Average Scholarship	EITC	OSTC	EDS	Total
2016–17	48,977	52,857	\$1,885	\$75 million	\$50 million		\$125 million
2017–18	52,144	49,356	\$2,002	\$85 million	\$50 million		\$135 million
2018–19	60,387	42,918	\$2,113	\$110 million	\$50 million		\$160 million
2019–20	61,767	75,651	\$2,201	\$135 million	\$50 million	\$5 million	\$190 million
2020–21	62,507	76,031	\$2,534	\$135 million	\$50 million	\$5 million	\$190 million
2021–22	77,670	63,812	\$2,218	\$175 million	\$50 million	\$5 million	\$230 million
2022–23	N/A	N/A	N/A	\$263 million	\$65 million	\$12 million	\$340 million
2023–24	N/A	N/A	N/A	\$325 million	\$85 million	\$60 million	\$470 million
2024–25	N/A	N/A	N/A	\$375 million	\$90 million	\$60 million	\$525 million

In 2021–22, the average K–12 tax credit scholarship was \$2,218, whereas the private school tuition **cost for families** for the case studies in Section 5 ranges from \$1,450 to \$10,000 annually per student. In contrast, the latest data from the Pennsylvania Department of Education (PDE) shows the state’s average per-student spending for public school education reached \$21,985 in 2022–23, up 38 percent since the 2014–15 school year.⁵

While Pennsylvania’s tax credit scholarship programs provide transformative opportunities to thousands of students, tax credit caps limit the programs’ impact.

In 2021–22, Pennsylvania scholarship organizations turned away 63,781 K–12 student scholarship applications—almost 45 percent of applications—because of tax credit caps.

RECENT INCREASES AND LEGISLATIVE DEVELOPMENTS

While the latest data on scholarships awarded compiled by DCED is for the 2021–22 school year, there have been subsequent increases in the amount of tax credits available via legislation.

The 2022–23 state budget increased the caps for EITC and OSTC by \$125 million, which provided an estimated 31,000 more student scholarships, and increased scholarship amounts.⁶

The 2023–24 Pennsylvania state budget saw the largest ever increase to tax scholarship programs, growing EITC and OSTC by \$150 million at the end of 2023, with another \$75 million

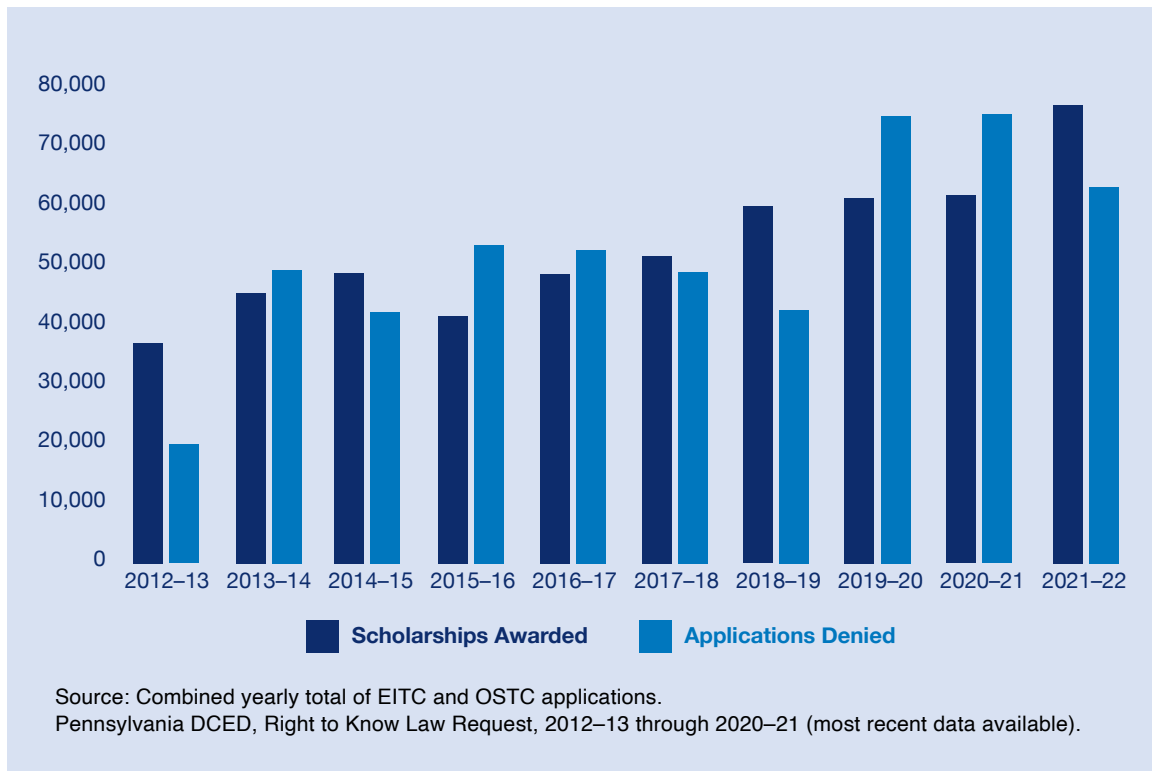
5 Commonwealth Foundation, “Pa. School Funding Reaches \$22,000 per Student in 2023,” May 20, 2024, <https://www.commonwealthfoundation.org/research/pa-school-funding-22000-student-2023/>; Pennsylvania Department of Education, Annual Financial Report (AFR) Data Files, 2013–14, 2021–22, and 2022–23, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/default.aspx>.

6 Sen. Ryan P. Aument, “Senate Passes 2022–23 State Budget that Cuts Taxes, Funds Vital Programs, and Positions Pennsylvanians for Future Success,” July 8, 2022, <https://www.senatoraument.com/2022/07/08/senate-passes-2022-23-state-budget-that-cuts-taxes-funds-vital-programs-positions-pennsylvanians-for-future-success/>; Commonwealth Foundation, “Tax Credit Scholarship Expansion Big Win for Waitlisted Pennsylvania Kids, Amid Growing Demand,” July 8, 2022, <https://www.commonwealthfoundation.org/2022/07/08/pennsylvania-budget-tax-credit-scholarship/>.

added in the 2024–25 budget,⁷ together these increases provide approximately 48,000 additional scholarships. While these historic increases provide scholarships for tens of thousands of children, a scholarship waiting list is anticipated in 2024.

One legislative proposal to address with waiting list is an “automatic index,” which could allow the tax credit scholarship programs to grow with student need. Proposals, such as Senate Bill (SB) 527 introduced in 2022,⁸ would increase each program by 25 percent annually when 90 percent of available tax credits are allocated in the previous year. Florida has a similar index for its tax credit scholarship program and, as a result, can serve more students seeking educational alternatives.

FIGURE 2: DEMAND FOR EITC/OSTC FAR OUTPACES SUPPLY



7 Rep. Patrick J. Harkins, 2023 Act 33, P.L. 187 (House Bill 301), Pennsylvania General Assembly, Regular Session 2023–24, December 13, 2023, <https://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syearch=2023&ind=0&body=H&type=B&bn=301>; Commonwealth Foundation, “Pennsylvania Legislature Passes Historic \$150M Increase in Education Tax Credit Programs,” December 13, 2023, <https://www.commonwealthfoundation.org/2023/12/13/pennsylvania-tax-credit-programs-increase/>; Sen. Michele Brooks et al., 2024 Act 55 (Senate Bill 700), Pennsylvania General Assembly, Regular Session 2023–24, July, 11, 2024, <https://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syearch=2023&ind=0&body=S&type=B&bn=700>.

8 Sen. Mike Regan, Senate Bill 527, Pennsylvania General Assembly, Regular Session 2021–22, <https://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syearch=2021&ind=0&body=S&type=B&bn=527>.

FISCAL AND ECONOMIC BENEFITS

The current cap on the K–12 scholarship tax credits under the EITC and OSTC programs combined is \$630 million.⁹

In 2022–23, nearly 13 percent of Pennsylvania’s PreK–12 students were enrolled in private schools.¹⁰

Yet, at the same time, the amount available for tax credit scholarships for these students represents a small fraction of the \$37 billion spent on public schools.

Increasing tax credit scholarships is financially beneficial to school districts, as districts retain all local funding, and most state funding, even for the students who leave to attend private schools. The tax credits are independent of the more than \$16.8 billion in state appropriations to public schools.

Costs incurred by the state for the tax credit scholarships are far less than the \$21,985 spent per student in Pennsylvania public schools. An analysis by Dr. Martin Lueken of EdChoice concluded that a \$100 million EITC increase would save state and local taxpayers a combined \$265 million.¹¹

An economic impact analysis by Dr. Corey DeAngelis, formerly of the Reason Foundation, concluded that EITC and OSTC expansion would result in greater lifetime earnings for kids, billions of dollars in economic benefits to the commonwealth from those increased earnings, and reductions in criminal activity.¹²

STATEWIDE SCHOLARSHIP USAGE

The EITC and OSTC programs provide scholarships for students in every single county in Pennsylvania (Figure 3).

- Of the 54,240 EITC Scholarship students, 21 percent reside in Philadelphia, 8 percent in Allegheny County, 23 percent in the five suburban Philadelphia counties, and 48 percent across the remainder of the state.
- OSTC scholarships—which by design are only granted to students residing in the geographic bounds of low-performing district schools—were more concentrated, with 67 percent of the 23,350 scholarships awarded to students in Philadelphia. Six percent went to students in Allegheny County, 12 percent to suburban Philadelphia, and 15 percent to the remainder of the state.

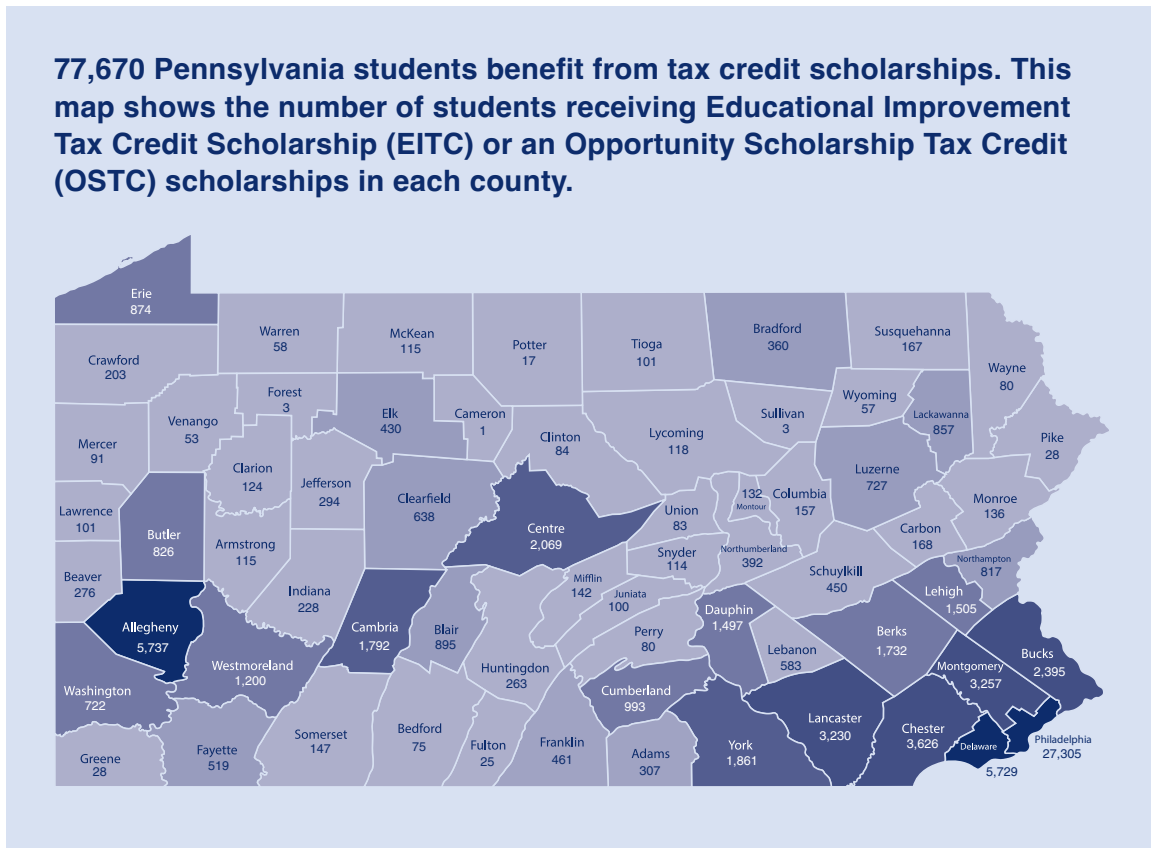
9 Brooks et al., 2024 Act 55 (Senate Bill 700).

10 Pennsylvania Department of Education, “Enrollment Reports and Projections: Enrollment Private Nonpublic 2022–2023,” May 31, 2023, <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PrivateNPEnrRpts.aspx>; Pennsylvania Department of Education, “Enrollment Reports and Projections: Public School Enrollments 2022–2023,” August 28, 2023, <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx>.

11 Martin Lueken, “Fiscal Impact Statement, Pennsylvania 2020 Budget Session: Subject HB 800,” EdChoice, March 25, 2020, https://www.commonwealthfoundation.org/docLib/20200520_PAHB800FiscalNote_FY2021.pdf?t=5/20/2020%205:10:27%20PM.

12 Corey DeAngelis, “Unleashing Educational Opportunity: The Untapped Potential of Expanded Tax Credit Scholarships in Pennsylvania,” Commonwealth Foundation, August 13, 2020, https://www.commonwealthfoundation.org/docLib/20200813_UnleashingEducationalOpportunityDeAngelis08_13_2020reduced.pdf.

FIGURE 3: EITC AND OSTC SCHOLARSHIPS BY COUNTY



- Statewide, 70 percent of the scholarships awarded (54,090) were for students in kindergarten through eighth grade; while 23,581 went to high school students (grades nine to 12).
 - Among OSTC, 62 percent went to K–8 students, while 73 percent of EITC scholarships went to K–8 students.
 - The average scholarship was more than \$1,000 higher for high school students than for K–8 students; \$3,083 versus \$2,049.

SCHOLARSHIP ORGANIZATION DATA

There are more than 200 scholarship organizations across the state that distribute EITC and OSTC funds to private schools. In the spring of each year, businesses and individuals who participate in the program donate and receive a 75 percent (one-year commitment) or 90 percent (two-year commitment) credit against their state income tax.¹³

Scholarship organizations receive donations from private businesses and individuals to provide scholarships to low- and middle-income students. Donors do not need to live within the geographic location of the scholarship organization or private school. Meanwhile, scholarship organizations can accept and distribute donations across the state and to multiple schools and students in multiple counties.

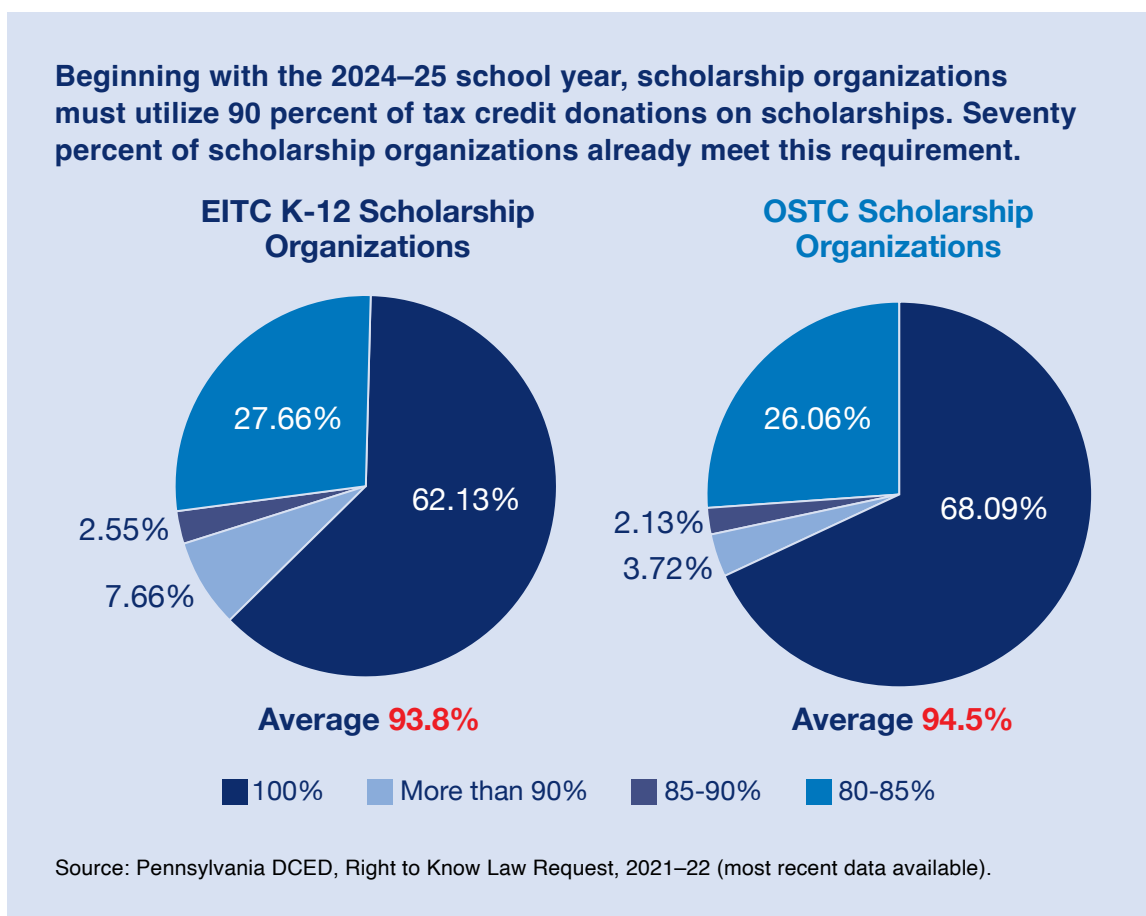
¹³ Pennsylvania Department of Community & Economic Development (DCED), “Scholarship Organizations: List of Scholarship Organizations Effective 01/01/2024 – 12/31/2024 (EITC),” accessed May 1, 2024, <https://dced.pa.gov/scholarship-organizations/>.

Pennsylvania law has required scholarship organizations to use at least 80 percent of funds towards providing scholarships to EITC- and OSTC-eligible students. Beginning with the 2024–25 school year, they must use 90 percent on EITC and OSTC scholarships (or 85 percent if the organization demonstrates that 90 percent goes to programmatic expenses), following the final 2023–24 state budget changes in Act 33 of 2023.¹⁴

Most scholarship organizations already spend more than 90 percent toward eligible scholarships. The most recent data (2021–22 school year) provided by DCED via Right to Know requests reveals that:

- Of the 235 EITC (K–12) scholarship organizations, the average spent 93.8 percent of funds on scholarships, with 146 scholarship organizations using 100 percent of tax credit donations on scholarships.
- Among the 190 OSTC organizations, 128 used 100 percent of donations for scholarships, with an overall average of 94.5 percent going to OSTC-eligible scholarships.

FIGURE 4: SCHOLARSHIP ORGANIZATION EXPENDITURES



It is uncommon for scholarship organizations to charge an application fee for students who apply for scholarships, but some do. Data provided by DCED via the Right to Know request tracks total revenue from application fees.

¹⁴ Harkins, 2023 Act 33, P.L. 187 (House Bill 301).

- A total of 144 scholarship organizations (64 percent) did not charge or collect any application fees.
 - Only 80 scholarship organizations reported any application fee revenue. However, most of these were *de minimis*; with 62 scholarship organizations reporting less than \$100 in total fees, averaging \$0.06 per application.
 - Eighteen scholarship organizations report more significant fee revenue, with an average fee of \$29.71 per application.
- Among the OSTC scholarship organizations, 102 (53 percent) did not collect any application fees.
 - Only 63 OSTC scholarship organizations reported any fee revenue, but again, the majority of these were insignificant.
 - Only 14 opportunity scholarship organizations had more than \$100 in fee revenue, with an average fee of \$30.08 per scholarship application.

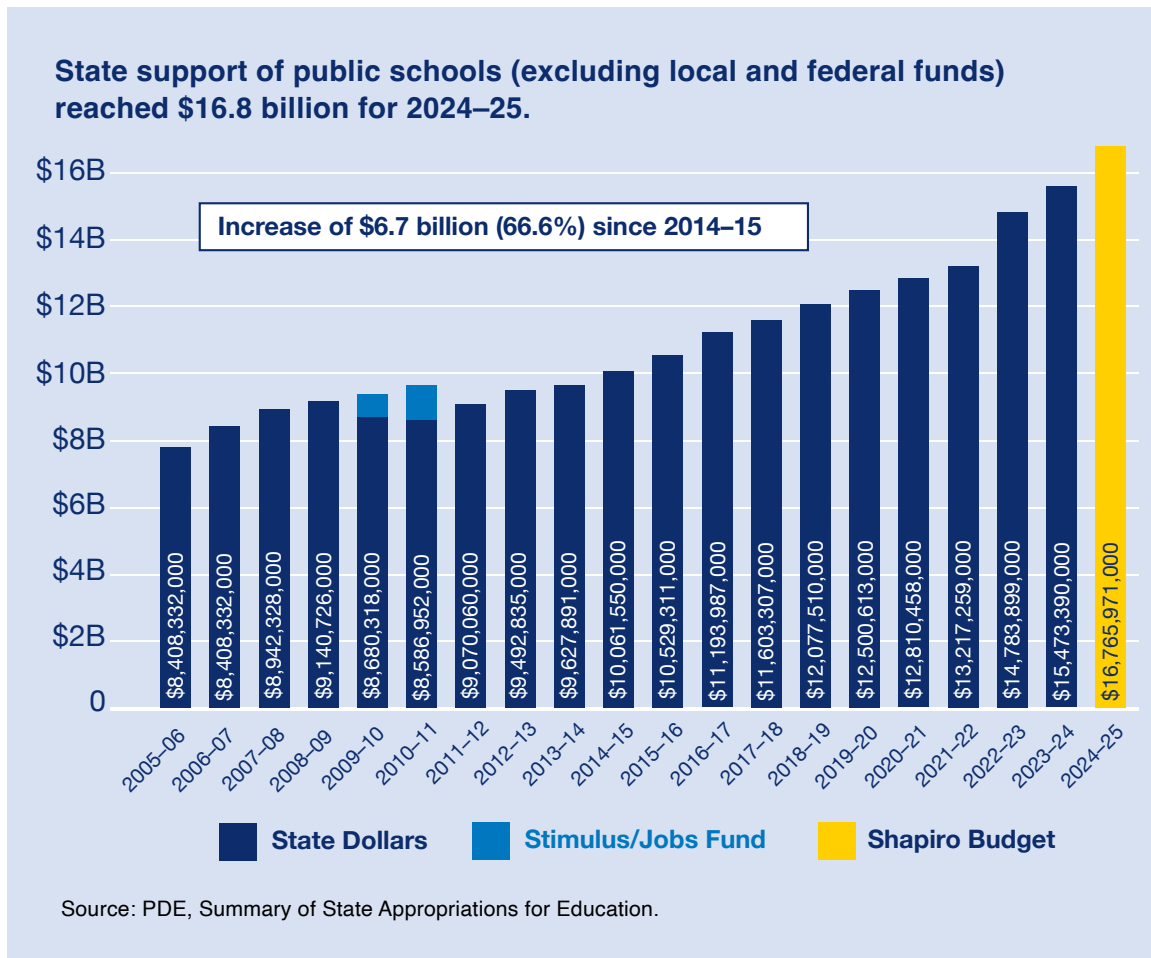
Section 2: Education Choice Myths and Facts

Conversations about education choice are fraught with myths about education spending, the success of education choice programs, and the need for programs like EITC, OSTC, and the proposed Lifeline Scholarship initiative, most recently codified as the Pennsylvania Award for Student Success (PASS) Scholarship Program in SB 795.¹⁵ This section addresses the most common myths.

- **MYTH:** Funding for public schools has been slashed.
- **FACT:** State support of public schools has increased by \$6.7 billion (66.6 percent) in the last decade to an all-time high of \$16.8 billion in 2023–24 (Figure 5).

- This increase, part of the state budget, represents 67 percent over the last decade.

FIGURE 5: STATE SUPPORT OF PUBLIC SCHOOLS



¹⁵ Sen Judy Ward, Senate Bill 795, Pennsylvania General Assembly, Regular Session 2023–24, <https://www.legis.state.pa.us/cfdocs/billInfo/billInfo.cfm?sYear=2023&sInd=0&body=S&type=B&bn=0795>.

Total public school revenues from all sources (state, local, and federal) reached \$36.6 billion as of 2022–23, an increase of 41 percent since 2013.

Pennsylvania school districts are stockpiling taxpayer resources, with over \$6.78 billion in general reserve funds and another \$14 billion (includes charter schools and other public schools) in unspent federal pandemic aid still sitting in the Treasury (Figure 6).

Pennsylvania public schools receive nearly \$22,000 per student from state, federal, and local sources. Meanwhile, public schools employ more staff and more teachers today than in 2000, despite fewer students.¹⁶

FIGURE 6: PENNSYLVANIA SCHOOL DISTRICT FUNDING KEY NUMBERS

Point	Year	“State Support of Public Schools” (State Budget)	Total School District Revenue*	School District Reserves**
Current School District Funding Levels	(See Notes)	\$13,691,387,635	\$36,682,122,184	\$6,783,535,397
Increase From	Year			
Since Costing Out Study	2006–07	\$7,173,413,000	\$16,006,029,488	\$4,094,443,579
Since Launch of Ed Funding Lawsuit	2013–14	\$5,953,854,000	\$11,927,301,034	\$1,980,718,893
Since Gov. Wolf Took Office	2014–15	\$5,520,195,000	\$10,566,740,208	\$1,874,735,767
Since Updated Study That Court Found "Not Persuasive"	2018–19	\$3,504,235,000	\$6,729,792,888	\$1,354,765,097

Notes:

*Actual 2022–23 Annual Financial Report data plus state budget increases for 2022 and 2023.

**As of 2022–23.

16 Commonwealth Foundation, “Pa. School Funding Reaches \$22,000 per Student in 2023.”

In 2022, Speaker Joanna McClinton, as then-House Democratic leader, joined former Gov. Tom Wolf in celebrating unprecedented spending increases.¹⁷ Gov. Josh Shapiro has also celebrated “record increases” in public school funding in the 2023-24 budget.¹⁸

- **MYTH:** The Commonwealth Court ordered \$4.6 billion in additional funding for public schools.
- **FACT:** The court’s February 2023 ruling did not order any specific measures or solutions to make education funding more equitable but instead said lawmakers should work to ensure “every student receives a meaningful opportunity to succeed.”¹⁹

The “\$4.6 billion in new funding” was from a “shortfall” estimate commissioned by special interest lobbyists and submitted by the plaintiffs citing a 2007 Pennsylvania Board of Education costing-out study. Judge Renée Cohn Jubelirer explicitly questioned the study’s “current relevance,” stating she was “not convinced” by the 18-year-old numbers in this study.²⁰

In fact, since the 2013–14 launch of the funding lawsuit, state support of public schools increased by \$5.9 billion, and total school district revenue (through 2021–22) increased by \$9.6 billion.

The EITC and OSTC tax scholarship programs help fulfill the court’s mandate to help *every student get a meaningful opportunity to succeed*—without taking any funding from public schools. Pennsylvania’s most vulnerable students do not have a meaningful opportunity to succeed if the only option available is a perpetually underperforming school determined by their zip code.

- **MYTH:** Pennsylvania is a leader in public education.
- **FACT:** Pennsylvania is a leader in education spending but trails in educational outcomes.

17 Pennsylvania Legal Aid Network, “Gov. Wolf Joins Educators in Celebrating Historic Education Funding for Public Schools,” August 25, 2022, <https://palegalaid.net/news/gov-wolf-joins-educators-celebrating-historic-education-funding-public-schools>; exploreVenango, “Gov. Wolf Celebrates Historic Education Funding, Academic Achievement at Paul Robeson High School,” December 23, 2022, <https://www.explorevenango.com/schools/2022/12/21/gov-wolf-celebrates-historic-education-funding-academic-achievement-at-paul-robeson-high-school-575353/>.

18 Gov. Josh Shapiro, “Historic Investments in Pennsylvania Schools: 2023-24 Budget Makes Largest Increase in Basic Education Funding Ever,” Pennsylvania Office of the Governor, release, August 18, 2023, <https://www.governor.pa.gov/newsroom/historic-investments-in-pennsylvania-schools-2023-24-budget-makes-largest-increase-in-basic-education-funding-ever/>.

19 William Penn School District et al. v. Pa. Department of Education et al., No. 587 M.D. 2014, (Pennsylvania Commonwealth Court, Feb. 7, 2023), 773–78, [https://www.pacourts.us/Storage/media/pdfs/20230207/214401-587md2014--memorandumopinionfiled\(feb.7\)reduced.pdf](https://www.pacourts.us/Storage/media/pdfs/20230207/214401-587md2014--memorandumopinionfiled(feb.7)reduced.pdf).

20 William Penn School District et al. v. Pa. Department of Education et al., 679.

In 2022, fewer than half of Pennsylvania’s graduating high school seniors took the Scholastic Aptitude Test (SAT), ranking 27th nationwide with an average score of 1091.²¹

Pennsylvania ranks seventh in the nation in per-student spending but student performance remains below pre-pandemic levels.²²

The most recent Pennsylvania System of School Assessment (PSSA) scores show that more than half of the state’s fourth graders and nearly 75 percent of its eighth graders cannot perform math at grade level,²³ clear evidence that Pennsylvania students have not recovered from COVID school closures.

Nearly 250,000 kids in the commonwealth remain trapped in chronically failing “low-achieving” public schools, which the PDE defines as schools in the bottom 15 percent based on PSSA and Keystone test scores.²⁴ Among the lowest-performing schools in the state, 30 have zero students doing math at grade level, and two do not have a single student reading at grade level.²⁵ Our kids deserve better.

In 2023, seven states led the charge toward school choice with new programs for tax credit scholarships or providing Education Savings Accounts (ESAs).²⁶ In 2024 thus far, six states passed education choice expansions. An additional 32 states offer some type of school choice program.²⁷

Pennsylvania’s EITC and OSTC programs provide scholarships for approximately 77,000 students.²⁸ Many of these tax credit scholarships are distributed via lottery, with the demand exceeding the supply.²⁹

Continuing to increase tax credit scholarships to match student demand will help pave the way for the expansion of ESAs, enabling Pennsylvania to become a leader in education by joining the ranks of other states that allow funds to follow the students to their schools of choice.

- **MYTH:** Tax credit scholarships are a form of segregation.
- **FACT:** School choice by mortgage is the most common form of choice in Pennsylvania.

Wealthy families can afford homes in top school districts and often choose where to live based on the local public school. Low-income parents lack this option and often find their children

21 National Center for Education Statistics (NCES), Table 226.40 “SAT Mean Scores of High School Seniors, Standard Deviations, and Percentage of the Graduating Class Taking the SAT, by State: Selected Years, 2017 through 2022,” accessed December 12, 2023, U.S. Department of Education, https://nces.ed.gov/programs/digest/d22/tables/dt22_226.40.asp.

22 Commonwealth Foundation, “Pa. School Funding Reaches \$22,000 per Student in 2023.”

23 Commonwealth Foundation, “2023 PSSA Scores Highlight the Need for Educational Opportunity,” November 27, 2023, <https://www.commonwealthfoundation.org/research/2023-pssa-scores/>.

24 Pennsylvania Department of Education, “Opportunity Scholarship Tax Credit Program: Low Achieving Schools.”

25 Pennsylvania Department of Education, Keystone Exams: 2023 Keystone Results, <https://www.education.pa.gov/DataAndReporting/Assessments/Pages/Keystone-Exams-Results.aspx>; Pennsylvania Department of Education, PSSA Results: 2023 PSSA School Level Data, <https://www.education.pa.gov/DataAndReporting/Assessments/Pages/PSSA-Results.aspx>.

26 Marc LeBlond and Ed Tarnowski, “Educational Freedom and Choice Hits Escape Velocity: End-of-Session Wrap-Up,” Engage by EdChoice, July 19, 2023, <https://www.edchoice.org/engage/educational-freedom-and-choice-hits-escape-velocity-end-of-session-wrap/>.

27 Ed Tarnowski, “School Choice in the States: March 2024,” Engage by EdChoice, March 29, 2024, <https://www.edchoice.org/engage/school-choice-in-the-states-march-2024/>.

28 Commonwealth Foundation, “Tax Credit Scholarships: An Investment in Educational Opportunity,” December 19, 2023, <https://www.commonwealthfoundation.org/research/tax-credit-scholarships-pa/>.

29 Stephen Bloom, “An Excellent Education Shouldn’t Require Winning a Lottery,” *GoErie*, June 21, 2021, <https://www.goerie.com/story/opinion/2021/06/21/op-ed-excellent-education-shouldnt-require-winning-lottery/7730550002/>.

redlined out of these communities. Thus, low-income children are frequently stuck in low-performing public schools simply because of where they live and their families' economic means. School district attendance boundaries are often set with race, ethnicity, and income in mind, keeping disadvantaged students trapped in schools assigned by address.

Seven of eight studies on the topic found that school choice programs across the country led to increased racial and ethnic diversity in the classroom and reduced segregation.³⁰

EITC and OSTC tax credit scholarships allow families to choose a school that fits the unique needs of their children, rather than forcing them to attend a school based on where they live.

- **MYTH:** School choice programs will leave 99 percent of children behind.
- **FACT:** Investing in tax credit scholarships and offering education choice creates competition to improve all schools. Concern for kids left behind is an admission that kids trapped in low-performing and poorly maintained schools need rescuing.

EITC and OSTC provide much-needed opportunity to low-income families at a fraction of the cost that public schools spend to educate students.

Studies show that competition from school choice alternatives helps kids who attend public schools. Researchers at EdChoice found that 26 out of 29 empirical studies concluded that school choice programs improve the academic outcomes of public school students.³¹

- **MYTH:** Tax credit scholarships are too insignificant to help poor kids afford private school.
- **FACT:** The average tuition among all private schools in Pennsylvania is \$12,170.³²

However, many of the private schools that serve low-income students have tuition well below that—and provide financial aid, using charitable dollars, to help alleviate the cost for students. Some worthy examples include Mother Teresa Academy in Erie, the Neighborhood Academy in Pittsburgh, the Independence Mission Schools in Philadelphia, Kings Academy in Reading, Bishop McCourt in Johnstown, and many others.

- In 2021–22, Pennsylvania's tax credit scholarship programs provided, on average, \$2,583 for EITC and \$1,853 for OSTC per student. These scholarships serve tens of thousands of low- and middle-income families in all 67 counties, with continued demand (including 63,000 scholarship applications turned away in 2022).³³
- According to Simple Tuition Solutions, the 2023-24 average household income for the EITC scholarship recipients is \$73,103 and \$54,479 for OSTC families. A 2022 report from the

30 EdChoice, "The 123s of School Choice: What the Research Says about Private School Choice Programs in America," 2023 Edition, (Indianapolis, IN: EdChoice.org, October 5, 2023), 55–58, <https://www.edchoice.org/wp-content/uploads/2023/07/123s-of-School-Choice-WEB-07-10-23.pdf>.

31 EdChoice, "The 123s of School Choice."

32 Private School Review, "Pennsylvania Private Schools by Tuition Cost," accessed January 2, 2024, <https://www.privateschoolreview.com/tuition-stats/pennsylvania>.

33 Commonwealth Foundation, "Tax Credit Scholarships: An Investment in Educational Opportunity."

Independent Fiscal Office evaluating the OSTC found “70 percent of scholarships and 77 percent of funding went to students categorized as priority,” namely, students from households with incomes below 185 percent of the Federal Poverty Level.³⁴

- There are 715 private schools in Pennsylvania serving low-income students.³⁵ For 269 of these schools, 50 to 100 percent of their students are low-income.

- **MYTH:** School choice programs lack accountability.
- **FACT:** Choice is the ultimate form of accountability. Giving families options means they can leave a school if it is not working for their kids.

Public school students are required to take standardized tests, such as PSSA and Keystone exams, yet this hasn’t led to accountability. There is no recourse for students trapped in schools with failing standardized test scores. Schools that are repeatedly underperforming, including those that report zero students proficient in math or reading continue to receive more funding, even as performance declines.³⁶

As already noted, among Pennsylvania’s lowest-performing schools, 30 have zero students doing math at grade level, and two do not have a single student reading at grade level. Keystone results for 2023 reveal that 21 high schools did not have a single student proficient in math in the 11th grade. The same year, PSSA results for third to eighth grade show nine elementary or middle schools with zero students testing proficient in math.³⁷

Private schools are held accountable to families, the public, and government authorities, with many undertaking financial audits and standardized tests to evaluate student performance.³⁸

The most recent findings from the National Center for Education Statistics (NCES) indicate that 80 percent of private school parents are very satisfied with their child’s school, compared with 62 percent of public school parents.³⁹ The Cato Institute’s release “Choosing to Learn” states: “True accountability comes not from top-down regulations but from parents financially empowered to exit schools that fail to meet their child’s needs.”⁴⁰

34 Matthew J. Knittel, “Pennsylvania Educational Tax Credits: An Evaluation of Program Performance,” (Harrisburg, PA: Independent Fiscal Office, January 2022), 15–16, http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf.

35 Pennsylvania Department of Education, “Enrollment Reports and Projections: Enrollment Private Nonpublic 2022–2023.”

36 Commonwealth Foundation, “2023 PSSA Scores Highlight the Need for Educational Opportunity.”

37 Pennsylvania Department of Education, Keystone Exams: 2023 Keystone Results; Pennsylvania Department of Education, PSSA Results: 2023 PSSA School Level Data.

38 EdChoice, “How Are Private Schools of Choice Held Accountable?” accessed December 1, 2023, <https://www.edchoice.org/school-choice/faqs/how-are-private-schools-of-choice-held-accountable/#:~:text=Schools%20must%20demonstrate%20fiscal%20soundness,documentation%20required%20for%20a%20student%E2%80%99s>.

39 Rachel Hanson, Chris Pugliese, and Sarah Grady, “Parent and Family Involvement in Education: 2019 National Household Education Surveys Program, First Look,” (Washington, DC: U.S. Department of Education National Center for Education Statistics, July 2020), 15, <https://nces.ed.gov/pubs2020/2020076full.pdf>.

40 Joseph L. Bast et al., “Choosing to Learn,” Cato Institute, March 12, 2104, <https://www.cato.org/commentary/choosing-learn>.

National Assessment of Educational Progress (NAEP), or Nation’s Report Card, data show that Catholic school students excelled during the pandemic, while public schools lost more ground.⁴¹

No student should remain trapped in a failing school because of their zip code. Lifeline Scholarships/PASS would allow families to customize education to fit the unique needs of their children.

- **MYTH:** Pennsylvania voters do not want school choice.
- **FACT:** Polling shows broad support for expanding school choice.

About 500,000 Pennsylvania students—almost 30 percent—receive their education outside of the district-assigned school setting: 252,000 attend private/non-public schools, 162,000 attend charter schools, more than 66,000 attend a career/technical school, while 42,000 are homeschooled.⁴² Thousands more attend magnet schools.

District school enrollments have steadily declined for more than two decades (Figure 7). Pennsylvania families want and need more options beyond the traditional public school setting. According to a recent poll, fewer than one in five respondents would choose a public district school, and more than half would choose a private school if cost were no concern.⁴³

Shapiro believes that non-public schools provide quality education. He recently renewed his support, saying on WFMZ-TV’s Business Matters: “I do believe that we should have scholarships for poor kids in struggling school districts—particularly poor kids of color—to give them an opportunity to give them to get more tutoring, to get more help, to be put in the position where they can go to the schools that are best for them.”⁴⁴

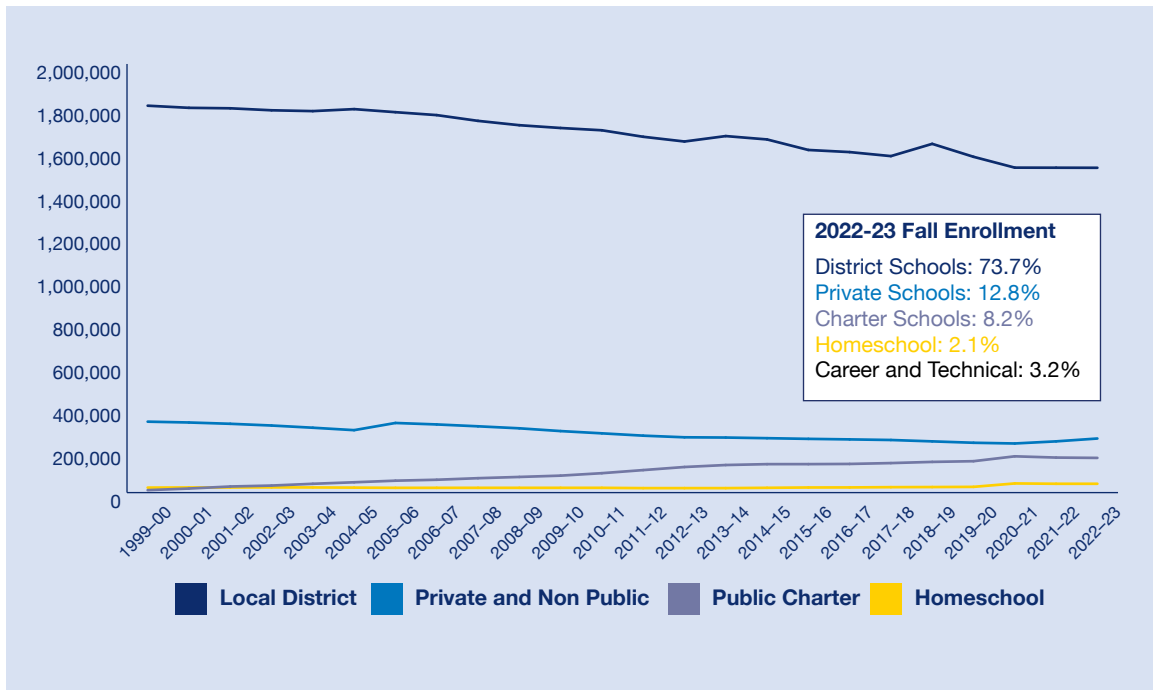
41 National Catholic Education Association, “The Nation’s Report Card Shows Catholic Schools Excelling Post-Pandemic,” news release, October 2022, <https://www.ncregister.com/cna/nation-s-report-card-catholic-school-students-excelled-during-pandemic-while-public-schools-lost-more-ground>; Joe Bukuras, “Nation’s Report Card: Catholic School Students Excelled During Pandemic While Public Schools Lost More Ground,” *National Catholic Register*, October 26, 2022, <https://www.ncregister.com/cna/nation-s-report-card-catholic-school-students-excelled-during-pandemic-while-public-schools-lost-more-ground>.

42 Pennsylvania Department of Education, “Enrollment Reports and Projections: Enrollment Private Nonpublic 2022–2023”; Pennsylvania Department of Education, “Charter School Annual Reports: Pennsylvania Charter School Enrollment 2022–2023,” April 25, 2023, <https://www.education.pa.gov/K-12/Charter%20Schools/Pages/Annual-Reports-Data-and-Resources.aspx>; Pennsylvania Department of Education, “Career and Technical Education,” accessed December 14, 2023, <https://www.education.pa.gov/K-12/Career%20and%20Technical%20Education/Pages/default.aspx>; Pennsylvania Department of Education, Home School Education: Home Education Data by District and County 2018–2023,” April 25, 2023, <https://www.education.pa.gov/DataAndReporting/HomeSchool/Pages/default.aspx>.

43 Commonwealth Foundation, “Common Ground in the Commonwealth Q4 Survey,” December 2023, <https://www.commonwealthfoundation.org/wp-content/uploads/2023/12/Common-Ground-in-the-Commonwealth-Q4-Survey-Analysis-FINAL-1.pdf>.

44 Business Matters, “One-on-One with Governor Josh Shapiro,” WTMZ-TV, December 11, 2023, https://www.wfmz.com/business/business-matters/business-matters---one-on-one-with-governor-josh-shapiro/video_825c4301-63c0-5771-bf93-f2028098ffe5.html.

FIGURE 7: PENNSYLVANIA PRE-K–12 SCHOOL ENROLLMENT TRENDS



Section 3: EITC and Economically Disadvantaged Schools

SUMMARY

The Economically Disadvantaged School component of the EITC provides supplementary scholarships for Pennsylvania students receiving scholarships and attending private schools with the greatest financial need. These supplementary scholarships for elementary/middle school students and high school students are capped at \$2,000 and \$4,000, respectively.

REASON FOR THE LEGISLATION

A student's future should not rely on their zip code. Low-income students and parents deserve the same flexibility wealthier families enjoy in finding the education that works best for them. Low-income and minority students in Pennsylvania too often experience large achievement gaps, and COVID-19-related closures only widened the disparity. A national study found that while students lost, on average, three months of learning in math due to the COVID-19 pandemic, students of color lost three to five months of math learning.⁴⁵ Increasing tax credit scholarships for Economically Disadvantaged Schools will channel more resources to the children most likely to fall behind.

WHAT ARE ECONOMICALLY DISADVANTAGED SCHOOLS?

- Economically Disadvantaged Schools are schools where 51 percent or more of the students received an EITC or OSTC scholarship of at least \$500 (K–8) and \$1,000 (9–12) in the preceding school year.⁴⁶
- The 2024–25 state budget, signed on July 11, 2024, expanded the Economically Disadvantaged School program by removing arbitrary donation caps for businesses contributing to this tax credit scholarship program.
 - Economically Disadvantaged Schools serve predominately low-income families who are unable to pay full tuition. Targeting more tax credit scholarships to students in these schools provides increased education funding to the kids and schools that need it most.
 - DCED publishes a list of schools that meet the criteria of an Economically Disadvantaged School. The Business Leadership Organized for Catholic Schools (BLOCS) administers and distributes all Economically Disadvantaged School funds across the state.
 - Appendix A and B list the 2023–24 Economically Disadvantaged Schools, which includes Philadelphia's participating Independence Mission Schools (IMS).

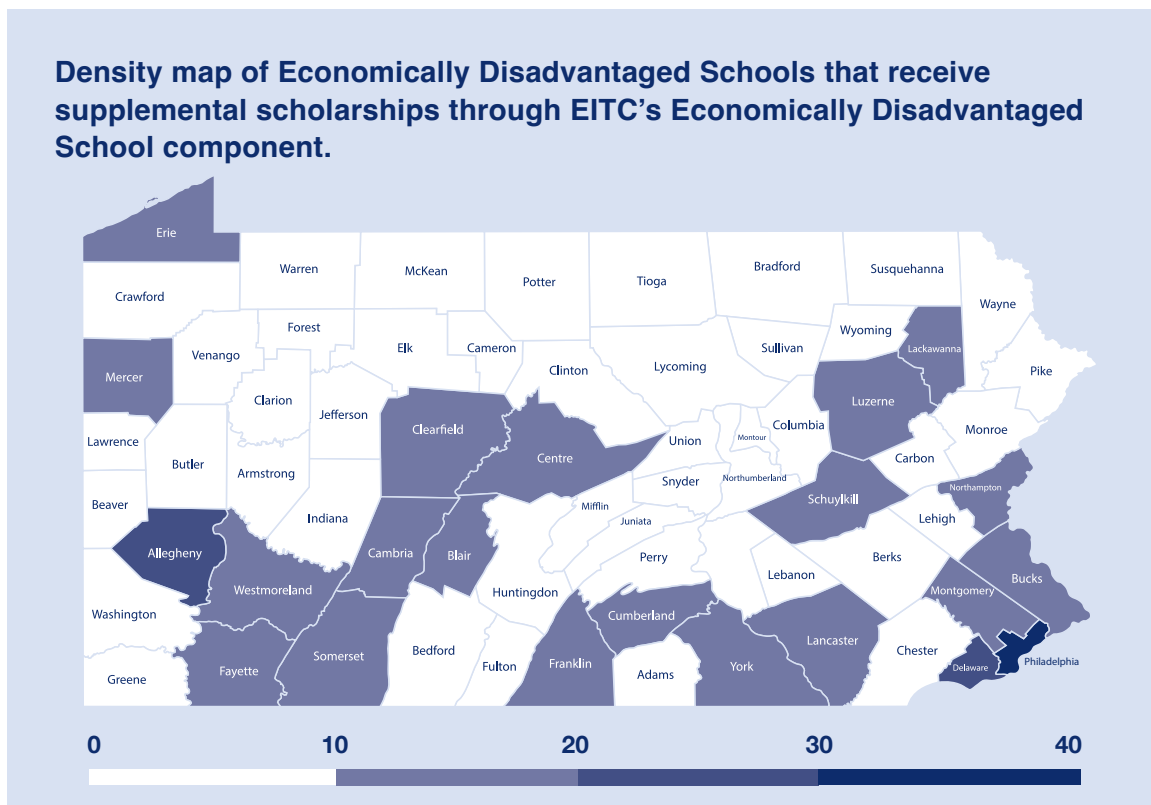
45 Emma Dorn et al., "COVID-19 and Learning Loss—Disparities Grow and Students Need Help," McKinsey & Co., December 8, 2020, <https://www.mckinsey.com/industries/public-and-social-sector/our-insights/covid-19-and-learning-loss-disparities-grow-and-students-need-help>.

46 Brooks et al., 2024 Act 55 (Senate Bill 700). Notably, two years ago, Act 55 of 2022 pushed the Economically Disadvantaged School threshold from 75 percent to 51 percent of students receiving EITC or OSTC scholarships in the preceding school year. The drop has allowed more schools that serve low-income and impoverished families to participate in the scholarship program (see: Pennsylvania General Assembly, Public School Code of 1949 – Omnibus Amendments, Act of Jul. 8, 2022, P.L. 620, No. 55, <https://www.legis.state.pa.us/cfdocs/legis/li/uconsCheck.cfm?yr=2022&sessInd=0&act=55>).

FAST FACTS: ECONOMICALLY DISADVANTAGED SCHOOLS IN PENNSYLVANIA

- There are 131 designated Economically Disadvantaged Schools in 23 counties across Pennsylvania (Figure 8).
- In 2023–24, these schools received, in addition to EITC dollars, a combined \$13,330,763 in Economically Disadvantaged School funding.
- Act 89 provides provisions for special education services to private school students, provided through the local school district and/or Intermediate Unit (IU).⁴⁷
- In addition to services provided by Act 89, 27 Economically Disadvantaged Schools provide dedicated special education programming to meet the needs of students with learning disabilities.
- Nineteen Economically Disadvantaged Schools employ staff members dedicated to special education, learning support, and/or English Language Learner (ELL) needs.

FIGURE 8: 2023–24 ECONOMICALLY DISADVANTAGED SCHOOLS



WHO CAN RECEIVE A SUPPLEMENTAL SCHOLARSHIP?

- Any student who attends an Economically Disadvantaged School and receives an EITC and/or OSTC scholarship will receive a supplemental scholarship to match their existing EITC and/or OSTC scholarship.
- There is a \$60 million cap on tax credits for donations to Economically Disadvantaged School supplemental scholarships, up from \$12 million in 2023. This new investment

⁴⁷ Pennsylvania Department of Education, “Special Education Services to Nonpublic School Students,” accessed December 12, 2023, <https://www.education.pa.gov/Policy-Funding/BECS/FederalCode/Pages/SpEdNonpublic.aspx>.

provides supplemental scholarships for more of Pennsylvania’s economically disadvantaged students.

- All eligible students in Economically Disadvantaged Schools receive a supplemental scholarship, prorated based on the available funds and number of students.

HOW MUCH IS A SUPPLEMENTAL SCHOLARSHIP?

- All eligible elementary and middle school students can currently receive a supplemental scholarship amount of up to \$2,000. The scholarship increases to \$4,000 for high school students.
- The higher amount for high school students reflects the higher average costs of operating a high school. The total scholarship amount awarded to a student cannot exceed the costs of tuition and school-related fees.
- The average OSTC and EITC scholarship amounts awarded are only \$1,853 and \$2,583, respectively.⁴⁸

48 EdChoice, “Pennsylvania: Educational Improvement Tax Credit Program,” February 27, 2023 [update], <https://www.edchoice.org/school-choice/programs/pennsylvania-educational-improvement-tax-credit-program/>; EdChoice, “Pennsylvania: Opportunity Scholarship Tax Credit Program,” February 27, 2023 [update], <https://www.edchoice.org/school-choice/programs/opportunity-scholarship-tax-credit-program>.

Section 4: Student Economic Data

SUMMARY

While no state agency collects comprehensive information regarding scholarship students' family income or demographics, this report compiles data from scholarship providers and financial services providers to furnish details about EITC and OSTC scholarship recipients.

The data collected from FACTS Tuition Management (FACTS) and Simple Tuition Solutions (STS) for the 2023-24 school year represents approximately 43 percent of EITC and OSTC scholarship recipients across the state.

Data from the Archdiocese of Philadelphia (AOP) demonstrates that most families receiving tax credit scholarships earn below the median income level for their respective counties.

4.1 Facts Tuition Management

FACTS, a division of the National Education Loan Network (or Nelnet), provides private K–12 schools with application, financial aid, and tuition management services. FACTS helps evaluate student eligibility for grants and awards, which include Pennsylvania's EITC and OSTC scholarships, allowing schools to make data-driven award decisions based on each family's financial needs.

FACTS supplied this research with its aggregate data on EITC and OSTC scholarships processed for schools and scholarship organizations across Pennsylvania.

HOUSEHOLD INCOME AND DEMOGRAPHICS

Data provided by FACTS represents 27,342 Pennsylvania private school students.

- FACTS shows an average household income of \$41,463 for EITC and OSTC scholarship recipients across the state.
- The average household size for recipients of an EITC or OSTC scholarship is four people.
- Students, on average, received a scholarship award of \$2,780.
- Twenty-one percent of students received a dual award for the 2023–24 school year. (Dual award indicates a financial aid package having more than one scholarship source.) The average amount for dual awards was \$3,880.

4.2 Simple Tuition Solutions

Simple Tuition Solutions (STS) provides tuition management and financial aid assessment software for private K–12 schools and scholarship organizations in Pennsylvania. STS effectively and accurately assesses the financial need of families seeking tuition assistance.

HOUSEHOLD INCOME AND DEMOGRAPHICS

Data provided by STS represents 6,547 Pennsylvania private school students across 53 counties.

- STS data show an average household income of \$73,100 for EITC scholarship students and \$54,500 for OSTC scholarship recipients across the state.
- The average household size for an EITC scholarship recipient is 4.4 people, and 4.1 for OSTC recipients.

STS reports EITC scholarship recipients as racially diverse, with nearly one out of two students identifying as a person of color.

- Fifty-six percent: White.
- Nineteen percent: Hispanic, Latino, or Spanish.
- Ten percent: Unknown or failed to answer.
- Nine percent: Black or African American.
- Five percent: Other.
- Two percent: Asian.

PRIVATE SCHOOLS

STS processed EITC and OSTC scholarship applications for students attending 130 different private schools.

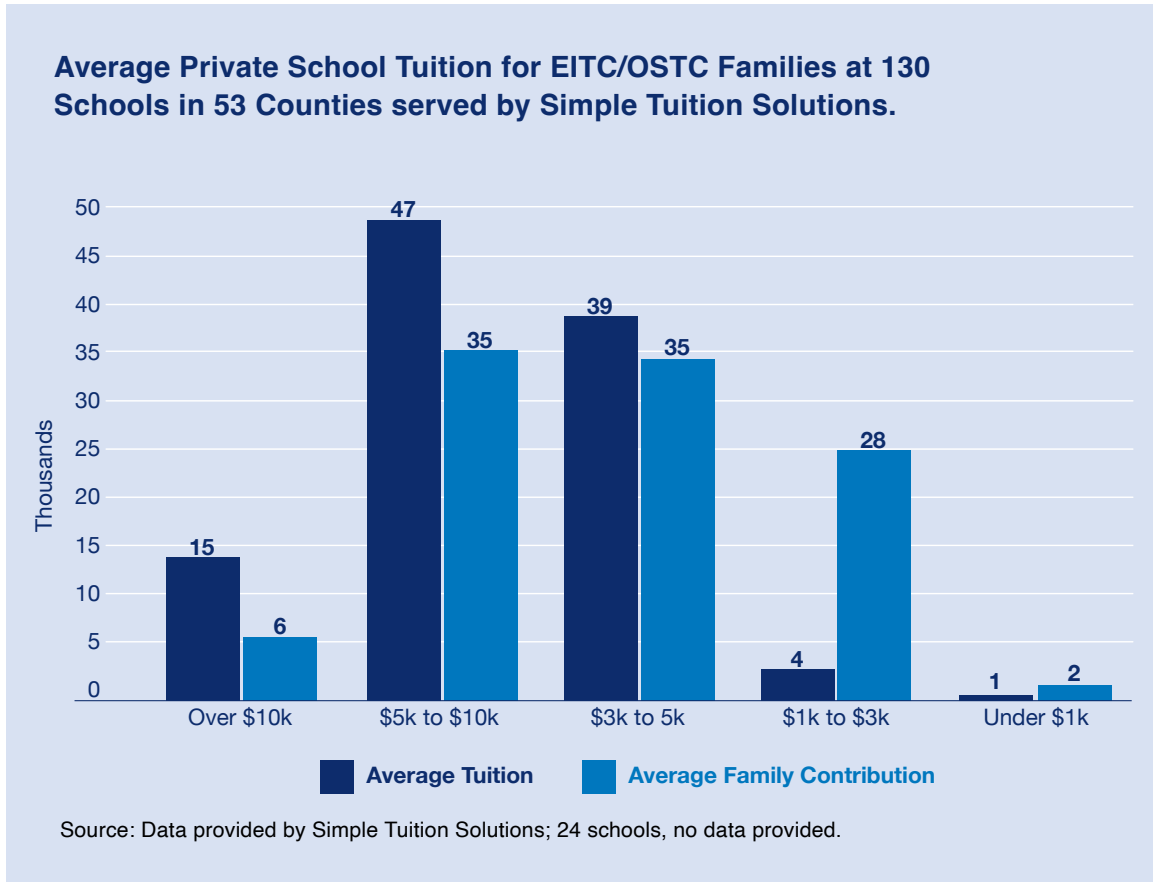
- The median tuition of the 106 schools with tuition rates provided by STS is \$5,598 annually.
- The median family contribution for these schools (all students) is \$4,000.
- The average scholarship award was \$2,442.

In comparison, public schools in Pennsylvania spent an average of \$21,985 per student in the 2022–23 school year.

- STS’s tuition and family contribution averages (Figure 9) demonstrate that these private schools educate students at a fraction of the cost of public schools.

- The tuition for almost all these schools is less than \$10,000, and more than half report average family contributions of less than \$5,000 per student.⁴⁹
- Of the few schools with tuitions above \$10,000, several exclusively serve students with special needs.

FIGURE 9: PRIVATE SCHOOL TUITION



⁴⁹ The data provided by STS includes 24 schools with incomplete tuition and/or average contribution data.

SCHOOL DISTRICTS OF ORIGIN

STS processed scholarships for students from 261 school districts (out of 500 in the state) and within the catchment area of 992 individual public schools.

The five school districts with the most EITC students (served by STS) residing within their boundaries are:

- Reading School District has 421 EITC students. Eighteen out of 19 public schools in the district are considered by PDE to be low-achieving.
- Allentown City School District has 313 EITC students. Sixteen out of 24 public schools are low-achieving.
- Bethlehem Area School District has 263 EITC students. Five out of 22 public schools are low-achieving.
- Central Dauphin School District has 192 EITC students. There are zero low-achieving public schools in the Central Dauphin School District.
- Harrisburg City School District has 187 EITC students. Ten out of 11 public schools are low-achieving.

4.3 Archdiocese of Philadelphia

The AOP serves the five-county Philadelphia region—Philadelphia, Bucks, Chester, Delaware, and Montgomery Counties. EITC and OSTC scholarships benefit an economically and racially diverse student body in the AOP’s K–8 and 9–12 schools.

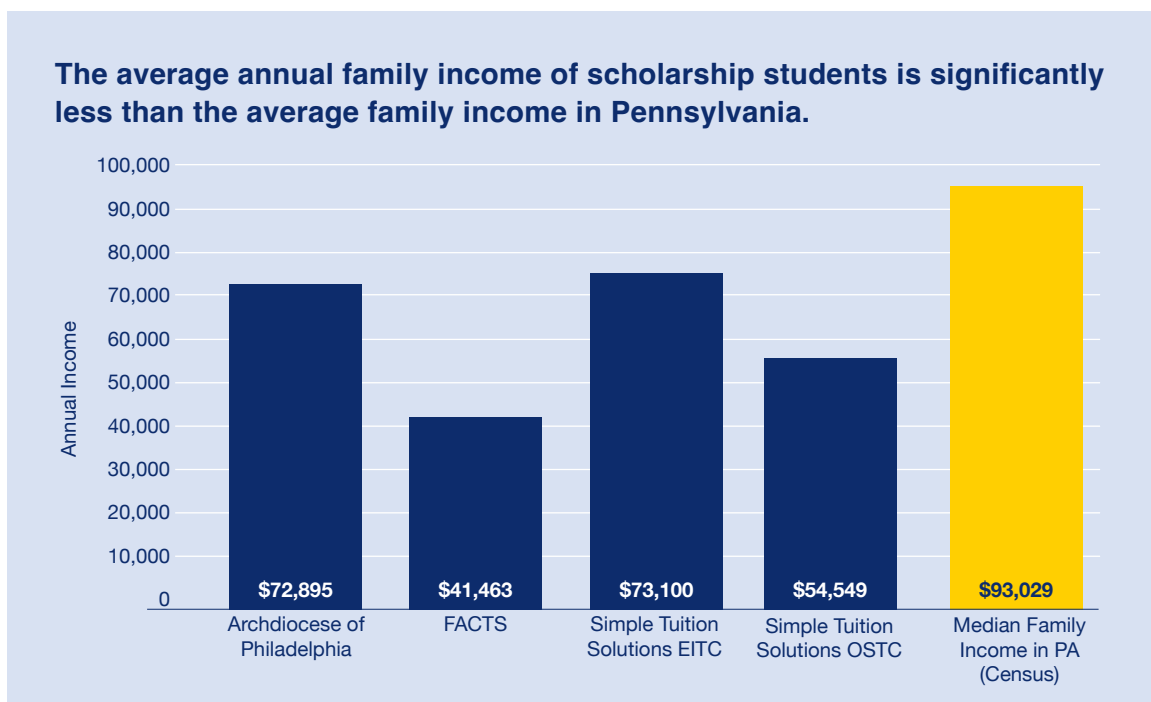
PRIVATE SCHOOLS

- There are 102 K–8 schools, 15 schools for grades 9–12, with an additional three schools serving special needs students ages five to 21.
- Tuition rates in the archdiocese’s K–8 schools range from \$3,100 to \$8,655 annually.
 - The median cost of tuition is \$5,275.
 - On average, EITC awards cover 47 percent of tuition for students who qualify and receive the scholarships.

FAMILY INCOME

- The median annual family income of scholarship students is significantly less than the median family income in Pennsylvania. (Figure 10).
- The average adjusted gross income of families whose children receive EITC or OSTC scholarships through the AOP is \$72,895.
- In comparison, the median family income for families in Pennsylvania was \$93,029 in 2022, according to U.S. Census data.⁵⁰

FIGURE 10: AVERAGE FAMILY INCOME OF TAX CREDIT SCHOLARSHIP RECIPIENTS



The median income for families in the Philadelphia area varies greatly, with the city of Philadelphia experiencing a lower median income than the state average and that of surrounding counties. Nonetheless, the families of the AOP scholarship students in Philadelphia and the surrounding counties have median incomes well below the county averages. Students who receive an EITC or OSTC scholarship are from families with lower median incomes than their peers (Figure 11).

⁵⁰ U. S. Census Bureau, “American Community Survey: S1903 / Median Income in the Past 12 Months (in 2022 Inflation-Adjusted Dollars),” accessed June 19, 2024, <https://data.census.gov/table/ACSST1Y2022.S1903?q=median%20household%20income%20&g=040XX00US42>; U.S. Census Bureau, “American Community Survey: S1901 / Income in the Past 12 Months (in 2022 Inflation-Adjusted Dollars), Philadelphia-Camden-Wilmington, PA-NJ-DE-MD Metro Area,” accessed June 19, 2024, <https://data.census.gov/table?q=median%20household%20income%20&g=310XX00US37980>.

FIGURE 11: ARCHDIOCESE OF PHILADELPHIA SCHOLARSHIP STUDENTS (K–8)

County	Avg Family Income of Scholarship Recipient	Average Family Income in County	Number of Scholarships	Number of Students from Low-Achieving Public Schools
Philadelphia	\$63,178	\$68,701	3,242	1,291
Delaware	\$73,681	\$108,416	1,734	578
Montgomery	\$81,860	\$136,304	1,073	129
Bucks	\$85,580	\$129,489	917	82
Chester	\$91,205	\$143,026	444	8

Sources: EITC and OSTC Scholarship Data provided by the Archdiocese of Philadelphia for average income, number of students attending on EITC or OSTC Scholarships, and number of scholarship students residing in the catchment area of a low-achieving public school.

U.S. Census Bureau, “American Community Survey: S1903 / Median Income in the Past 12 Months (in 2022 Inflation-Adjusted Dollars).

Furthermore, the counties with the most low-achieving public schools have the highest number of scholarship recipients, indicating that tax credit scholarships empower families in low-achieving schools with an alternative education for their children.

DIVERSITY: STATEWIDE AND REGIONAL COMPARISONS

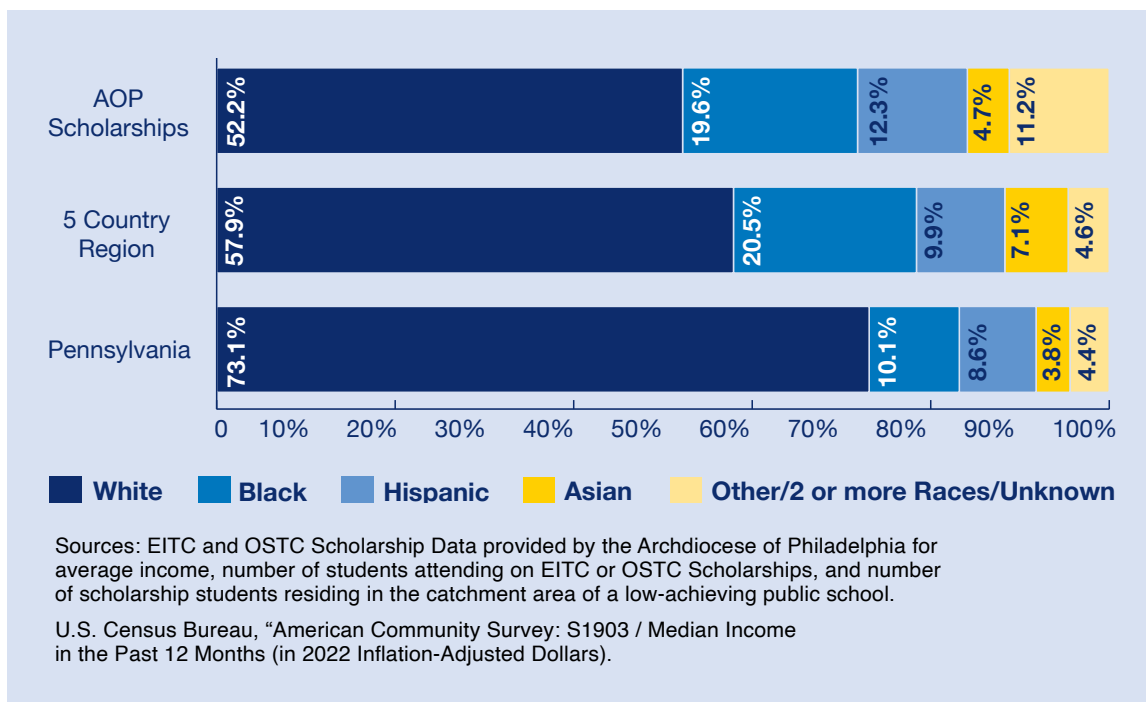
EITC scholarships within the AOP’s K–8 schools serve a population that is more racially diverse (Figure 12) than the general population of Pennsylvania, or the five-county region.⁵¹ Nearly five out of ten (47 percent) of the archdiocese’s K–8 students identify as a person of color, with the other half (52 percent) identifying as White.

- Fifty-two percent: White.
- Twenty percent: Black or African American.
- Twelve percent: Hispanic or Latino.
- Eleven percent: Two or more races/other/unknown.
- Five percent: Asian.

The AOP scholarships serve a higher proportion of minority students than the overall population of the five-county region and significantly more than the state average.

FIGURE 12: ARCHDIOCESE OF PHILADELPHIA SCHOLARSHIP STUDENTS (K–8)

EITC scholarships within the AOP K-8 schools serve a population that is more racially diverse than five county region.



51 EITC and OSTC data provided by AOP; U.S. Census Bureau, “American Community Survey: DP05 / ACS Demographic and Housing Estimates,” accessed June 19, 2024, <https://data.census.gov/table/ACSDP1Y2022.DP05>.

Section 5: Case Studies

SUMMARY

The Commonwealth Foundation’s attempt to collect student data for this report began by forming an advisory committee and conducting multiple meetings with stakeholders. Following these discussions, research began by surveying scholarship organizations and schools to gather new quantitative information showing how students benefit from the EITC and OSTC programs. However, numerous systemic bottlenecks, gaps, and unmet needs exist within Pennsylvania’s large, complex, and diverse school choice ecosystem. After frequent interactions with this ecosystem, researchers realized a survey would not yield comprehensive results in Year One.

With a better understanding of the private education landscape, the committee recalibrated the strategy to focus on case studies and to demonstrate the diversity within the EITC program. Schools and scholarship organizations selected for case studies represent three geographic locations across the state, at varied grade levels with unique approaches to student success.

5.1 Children’s Scholarship Fund of Philadelphia (CSFP)

- Grade levels served: K–8
- Number of students: 5,800
- Total for EITC scholarships in 2022–23: \$3,667,056

OVERVIEW OF CSFP

CSFP is a privately funded scholarship program with a mission to provide children from under-resourced Philadelphia families access to quality, safe, tuition-based kindergarten to eighth grade schools, thereby increasing their long-term economic and social success. CSFP grants need-based, partial scholarships through a random lottery. CSFP currently serves more than 5,800 children enrolled at over 160 parochial and private schools. One out of four private school students in Philadelphia receives a CSFP scholarship.

OSTC STATISTICS

- CSFP received \$5,395,169 in OSTC scholarships in 2022–23.
- Awarded \$3,099,178 in OSTC scholarships in 2021–22.
- In 2021–22, awarded 1,453 OSTC scholarships.
- Average of \$2,132 per scholarship.

EITC STATISTICS

- CSFP received \$3,667,056 in EITC scholarships in 2022–23.
- In 2021–22, CSFP awarded \$2,642,784 in EITC.
- Average of \$1,850 per scholarship.

FAST FACTS: CSFP

- All scholarships are need-based. CSFP utilizes a blind (i.e., random) lottery to select scholarship recipients.
- Families contribute a minimum of \$500 towards their child(ren)'s tuition annually.
- Up to three children in a family may receive CSFP's K–8 scholarships.
- CSFP families have an average household income of just \$44,827.
- More than 30 languages are spoken by families receiving CSFP scholarships.
- Seventy percent of CSFP students live in Philadelphia's lowest-performing public school catchment zones.
 - Seventy-one percent of CSFP scholarship recipients are eligible for free or reduced school lunches.
 - Ninety-five percent of eighth-grade alumni enrolled in a "high school of choice" in Philadelphia in 2023.
 - Ninety-eight percent of CSFP alumnae graduate from high school prepared and on time.
 - Seventy-two percent of CSFP alumni in the class of 2022 enrolled in college.

SUCCESS STORY: CSFP

Erica, speaking on education and the value of a CSFP scholarship when her daughter, Antoinette, was a sixth grader at Holy Cross:

“Holy Cross has a robust curriculum, caring faculty, and Antoinette has created a circle of positive peers around her. Antoinette has always attended Holy Cross and she is completely happy there. The classroom sizes have gradually increased each year, and fortunately, the school remains consistently good at managing classes. I believe that the faculty genuinely encourages every student to be their best. When we won the CSFP lottery I was relieved! As a single parent, \$1,000 is a major impact on our household budget. We live check to check, like many people, and lessening Antoinette’s education expense is a big help. I didn’t grow up in a family that valued education. I had to learn the value myself as an adult. I raise my child to understand that prioritizing education is the only way you get to where you need to be in life. Sending her to a good elementary school is laying the foundation for a lifetime of valuing education.”

5.2 Gesu School, Philadelphia

- Grade levels served: Pre-K–8
- Number of students: 400
- Total EITC Scholarships in 2023–24: \$221,250
- Designated Economically Disadvantaged School: Yes

OSTC STATISTICS

- Gesu received \$532,544 total OSTC scholarships in 2021–22.
- Awarded 383 OSTC scholarships.
- Average of \$1,390 per scholarship.

EITC STATISTICS

- Gesu received \$167,278 total EITC scholarships in 2021–22.
- Awarded 383 EITC scholarships to students in grades K–8.
- Average of \$419.78 per K–8 scholarship.
- Gesu awarded 4 EITC scholarships to students in grades 9–12.
- Average of \$1,625 per 9–12 scholarship.

FAST FACTS: GESU SCHOOL

- Gesu is Philadelphia’s first independent Catholic school.
- One hundred percent of students qualify for free/reduced lunches.
- One hundred percent of families receive financial aid.
- Tuition is \$10,000 annually.
- Families receive up to \$7,600 per student annually in financial aid.
- Average annual tuition families pay is \$900 per student (less than \$5/day).
- Academic support is provided to special education students.
- Approximately one out of five families have income below the federal poverty level.
- Fifty-four percent of Gesu families have an annual income of less than \$35,000.
- More than 50 percent of Gesu students reside in single-parent households.

SUCCESS STORY: GESU SCHOOL

One mother of five, Tamika, shares her journey to help her two youngest in an article published by the *Delaware Valley Journal*. She has lived the shortcomings of the Philadelphia public school system and supports widening school choice initiatives. Her older children attended William D. Kelley School, which PDE rates as one of the state’s “lowest-achieving schools, with fewer than five percent of students proficient in math, fewer than a quarter reading at grade level, and more than half chronically absent.”

Though Tamika loved many teachers at William Kelley, she knew her children needed better than this assigned school. “[William Kelley] just didn’t compete with the other schools,” said Tamika. “I knew that my son was highly intelligent—both he and my daughter—and I wanted them ... to have other options.”

Year after year, Tamika sought help through Children’s Scholarship Fund Philadelphia (CSFP). Thankfully, after years of effort by Tamika, CSFP awarded scholarships—funded by the Educational Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) programs—to her two youngest children to Gesu School, a highly rated private Catholic institution serving economically disadvantaged youth.

“Every day, I’m grateful we were picked for that lottery, and we were able to receive that support financially for our children,” said Tamika.

“It’s very important for all of our children to be able to be educated properly in a safe environment—a place where they feel loved,” Tamika said.⁵²



PHILADELPHIA SCHOOL DISTRICT COMPARISON: GENERAL GEORGE C. MEADE AND ROBERT MORRIS SCHOOLS

The School District of Philadelphia is comprised of 218 district schools serving nearly 112,000 students. 64 percent (139 schools) are on the PDE list of low-achieving public schools. The School District of Philadelphia is facing an attendance crisis, which has intensified post-pandemic. Forty-six percent of all district students are “chronically absent,” meaning they missed more than 10 percent (18 days or more) of school in a given school year.⁵³ The district has long been plagued by poor attendance, but the problem has intensified post-pandemic. Students who are chronically absent have a “seven-fold increase in the likelihood of dropping out,” and chronic absenteeism is linked “to poor outcomes later in life, from poverty, to diminished health, to involvement in the criminal justice system.”⁵⁴

The Gesu School is less than one mile from two such schools, General George C. Meade (Meade) and Robert Morris (Morris). These K–8 schools that together serve approximately the same number of students as Gesu School.

52 Charles Mitchell, “A Good Education Isn’t a Perk. It’s a Lifeline.,” *Delaware Valley Journal*, July 7, 2023, <https://delawarevalleyjournal.com/mitchell-a-good-education-isnt-a-perk-its-a-lifeline/>.

53 Julie K. Brown, Dylan Purcell, and Kristen A. Graham, “Unexcusable: Philly Schools Chronic Absence Crisis,” *Philadelphia Inquirer*, May 31, 2023, <https://www.inquirer.com/education/inq2/chronic-student-absenteeism-growing-problem-education-philly-20230531.html>.

54 U.S. Department of Education, “Chronic Absenteeism in the Nation’s Schools: A Hidden Educational Crisis,” January 2019 [update], <https://www2.ed.gov/datastory/chronicabsenteeism.html#intro>.

- Both Meade and Morris have been on the PDE low-performing schools list for the last five years.
- At Meade, only two percent of students are proficient in math, nine percent are proficient in English, and 63 percent are chronically absent.⁵⁵
- At Morris, five percent of students are proficient in math, 17 percent are proficient in English, and 58 percent are chronically absent.⁵⁶

In contrast, students at Gesu are thriving. Gesu is aligned with Pennsylvania Common Core Standards in English, math, social studies, and science, and provides advanced writing and math classes, as well as Spanish classes for students. Gesu partners with several universities, including St. Joseph’s, Temple, and the United States Naval Academy, to provide additional resources for students to supplement their core curriculum.

While the city’s most vulnerable students were locked -out of the public schools for a full 18 months during the pandemic, Gesu administrators and staff worked tirelessly to support their students and families. Gesu reports zero missed school days as students transitioned to remote learning during the pandemic. In January 2021, Gesu opened its doors to students a full nine months ahead of their public school counterparts.

5.3 Liguori Academy, Philadelphia

- Grade levels served: 9–12
- Number of students: 85 (from 24 zip codes)
- EITC scholarships in 2023–24: \$308,750
- Designated Economically Disadvantaged School: Yes

FAST FACTS: LIGUORI ACADEMY

- No student is ever turned away due to financial need.
- One hundred percent of students receive needs-based financial aid and scholarships.
- Liguori offers four scholarships in addition to EITC and OSTC.
- Academic support is provided to special education students.
- One hundred percent of students graduate, of which, 65 percent attend college, 30 percent enter the workforce, and 5 percent join the military.
- One hundred percent college acceptance rate.
- One hundred percent of students advance to the next academic year.

55 School District of Philadelphia, Profile: Robert General George G. Meade School (Elementary–Middle), accessed March 1, 2024, <https://schoolprofiles.philasd.org/meade/overview>.

56 School District of Philadelphia, Profile: Robert Morris School (Elementary–Middle), accessed March 1, 2024, <https://schoolprofiles.philasd.org/morris/overview>.

SUCCESS STORY: LIGUORI ACADEMY

The “happy tears” story of a proud mother from the Commonwealth Foundation’s School Choice Spotlight series:

“Boundless love” is the phrase Ana uses to convey the feeling of warmth that envelops students when they walk through the doors of Liguori Academy. Ana notes that her son chose Liguori because he wanted a small school that provided academic opportunities. Ana’s son enjoys participating in extracurricular activities like Falcon Tank—the school’s version of “Shark Tank” where students learned the intricacies of the marketplace by creating and selling a product. Ana’s son learned how to design shoes using 3D software and then market and sell his product—all while getting paid for his work.



Liguori stresses real-world experience for its students. Through its Career Cohorts program, Liguori leverages an extensive network of partners to connect students with internships and job-shadowing opportunities, providing them with industry-specific curriculum.

Meanwhile, Ana’s son received an invite to participate in a two-week summer course on engineering and robotics at Temple University. “At public schools, I don’t think a lot of the kids have these opportunities, and I would have worked three jobs, just so that he would not have to attend public schools, because public schools are extremely tough here in Philadelphia.”

Ana, with happy tears in her eyes, talks about how proud she is of her son. “He said, ‘Mom, I want to go to a good college, but I don’t want you to pay for it.’ So, he’s doing everything that he can in his power just to go after that [college] scholarship.”⁵⁷

57 Rachel Langan, “School Choice Spotlight on Private Education,” Commonwealth Foundation, September 6, 2023, <https://www.commonwealthfoundation.org/commentary/2023/09/06/school-choice-spotlight-private-education/>.

PHILADELPHIA SCHOOL DISTRICT COMPARISON: KENSINGTON SCHOOLS

Liguori Academy is situated mere blocks from the Kensington area of Philadelphia.

There are three public high schools within one mile of Liguori Academy: Kensington High School, Kensington CAPA, and Kensington Health Science Academy (HSA).

- Each of these public schools has been on the PDE list of low-achieving schools for the last five years.
- All three of these public schools struggle with chronic absenteeism.⁵⁸
 - Eighty-two percent of students at Kensington High School, 82 percent at CAPA, and 75 percent at Kensington HSA are chronically absent.
- Kensington High School has a college matriculation rate of 14 percent, with 16 percent of students proficient in English, and 3 percent proficient in math.⁵⁹
- Kensington High School for the Creative and Performing Arts (CAPA) has a college matriculation rate of 22 percent, with 7 percent of students proficient in English, and zero percent of students proficient in math.⁶⁰
- Kensington HSA has a college matriculation rate of 34 percent, with 21 percent of students proficient in English, and only one percent proficient in math.⁶¹

Liguori Academy graduates 100 percent of its students, and all 100 percent pursue college and/or a career path post-graduation. The poor standardized test scores at the Kensington high schools indicate that these students are ill-prepared to matriculate to college or enter the work force. Increased funding to EITC and OSTC, as well as the introduction of an ESA could be life-changing to students in one of Philadelphia’s most economically and socially challenged neighborhoods.

5.4 Logos Academy, York

- Grade levels served: K–12
- Number of students: 199
- EITC scholarships in 2023-24: \$150,625
- Designated Economically Disadvantaged School: Yes

58 Brown, Purcell, and Graham, “Unexcusable: Philly Schools Chronic Absence Crisis.”

59 School District of Philadelphia, Profile: Kensington High School, accessed March 1, 2024, <https://schoolprofiles.philasd.org/kensingtonhs/overview>.

60 School District of Philadelphia, Profile: Kensington High School for the Creative and Performing Arts, accessed March 1, 2024, <https://schoolprofiles.philasd.org/kcapa/overview>.

61 School District of Philadelphia, Profile: Kensington Sciences Academy, accessed March 1, 2024, <https://schoolprofiles.philasd.org/khsa/overview>.

FAST FACTS: LOGOS ACADEMY

- Two thirds (65 percent) of students are at or below the federal poverty line, yet every family pays something to attend.
- The average scholarship is \$8,403 per student and the average tuition paid by families is \$2,915.
- Total revenue for the 2022-23 school year is \$3,446,832, with tax credit scholarship contributions totaling \$1,717,717.
- Logos serves a racially diverse student body: 44 percent of students are White, 24 percent Black, and 18 percent Hispanic.
- Average class size is 15.
- The achievement gap is negligible at Logos. Students above the poverty line score in the 64th percentile on standardized tests, while students below the poverty line score in the 59th percentile.

SUCCESS STORY: LOGOS ACADEMY

Francisco grew up in poverty and says, “The education I received at Logos Academy has opened so many doors for me. I was more than prepared for college and was able to excel.”⁶²

Francisco’s Capstone Design Project won first place at Penn State’s College of Engineering Showcase. He now works as a structural analyst for Boeing’s V22 Program. Francisco is especially grateful that Logos Academy teachers still check on him and his family.

SCHOOL DISTRICT OF THE CITY OF YORK

The School District of the City of York comprises eight K–8 schools and one high school. All nine schools are on PDE’s list of low-achieving schools. Children residing in the district have zero public schools where students are performing at grade level, leaving families with few options for educating their children.

- At Central York High School, only 22 percent of economically disadvantaged students are proficient in Algebra, with only nine percent of students with learning disabilities scoring proficient.
- At the elementary level, only 19 percent of students are proficient in English, and 14 percent are proficient in math.
- For students of color, the data is even more shocking, with 17 percent proficient in English and only nine percent proficient in math.

62 Logos Academy, Featured Alumni, accessed March 1, 2024, <https://logosyork.org/>.

In contrast, students at Logos York are achieving far beyond their public school peers, according to Measures of Academic Progress (MAP) testing:

- Elementary students scored in the 63rd percentile for math and language, and the 66th for reading.
- High school students scored in the 65th percentile for math, 68th for language, and 64th for reading.

5.5 St. Malachy, Independent Mission School, Philadelphia

- Grade levels served: Pre-K–8
- Number of students: 222
- EITC scholarships in 2023–24: \$111,750
- Designated Economically Disadvantaged School: Yes

FAST FACTS: ST. MALACHY

- St. Malachy, founded in 1860, has been serving as a community anchor in North Philadelphia for 150+ years. In 2013, St. Malachy became part of IMS, a nonprofit network of 14 independent Catholic schools.
- St. Malachy operates on a sliding scale tuition depending on income.
- Tuition is \$1,450-\$5,200 annually per child.
- All families must pay at least \$500 annually in tuition.
- Learning Support is provided to special education students.

SUCCESS STORY: ST. MALACHY

Syreeta chose St. Malachy IMS for her son, Phoenix. She notes, in her story for the Commonwealth Foundation’s School Choice Spotlight series that she is “just an ordinary mom,” one that believes every child deserves a decent education.

No child should be forced to attend a failing school that shows no signs of progress from year to year.

And as far as priorities for the Philadelphia School District?

... “You have kids that are going to these schools that are failing, not benefiting them. It’s not logical.”

She notes that St. Malachy is small enough to feel like a family but big enough that wherever you go, you always see a St. Malachy student. Syreeta points out that so many issues with Philadelphia Public Schools are because the mayor names the school board members rather than taxpayers electing them. “If the mayor appoints the school board, then they’re beholden to

the mayor, not to the citizens who paid the taxes,” she says. Because her son attends a private school, Syreeta has input at her son’s school, without going through the mayor, without showing up at school board meetings, and without submitting costly Right to Know requests.

“My son has a plethora of opportunities as a result of where he is now [St. Malachy]. If he was at a public school, those opportunities would not be available to him. I know that because I’ve seen other families, and their children don’t have the opportunities that my son has. Access to a good education is the biggest barrier for a lot of kids.”⁶³



PHILADELPHIA SCHOOL DISTRICT COMPARISON: JAMES R. LUDLOW ELEMENTARY

St. Malachy IMS is a half mile from James R. Ludlow, a K–8 public elementary school, which is consistently ranked as being in the lowest 15 percent of public schools in the state.

- Forty-nine percent of Ludlow’s 200 students are chronically absent.
- Nineteen percent of students are proficient in English and 14 percent are proficient in math.
- Only 11 percent of special education students scored proficient in English, with nine percent scoring proficient in math.⁶⁴

The mission and vision of St. Malachy are strikingly different from the culture of the local public schools. IMS schools have the mission “to provide a transformative Catholic education that develops students intellectually, emotionally, and spiritually and that provides children of all faiths” across the City of Philadelphia “with the opportunity to learn in an academically rigorous environment and to grow in a culture of love, setting them on the path to a promising future.”⁶⁵ When St. Malachy students graduate, they are prepared to enroll in an academically rigorous high school program, as well as, and they have been emotionally and spiritually formed by the Catholic example of St. Malachy.

63 Rachel Langan, “School Choice Spotlight on Private Education – Syreeta Campbell,” Commonwealth Foundation, <https://www.commonwealthfoundation.org/commentary/2023/12/18/school-choice-spotlight-syreeta-campbell/>.

64 School District of Philadelphia, Profile: James R. Ludlow School (Elementary–Middle), accessed March 1, 2024, <https://schoolprofiles.philasd.org/ludlow/overview>.

65 Independence Mission Schools, “Our Mission,” accessed December 12, 2023, <https://imsphila.org/about/our-approach/#:~:text=The%20Mission%20of%20Independence%20Mission,culture%20of%20love%2C%20setting%20them>.

5.6 The Neighborhood Academy, Pittsburgh

- Grade levels served: 6–12
- Number of students: 149 (from over 30 zip codes)
- Total EITC Scholarships in 2023–24: \$159,237
- Designated Economically Disadvantaged School: Yes

OSTC STATISTICS

- The Neighborhood Academy received \$445,869 in OSTC scholarships in 2021–22.
- Awarded 29 OSTC scholarships to students in grades 6–8.
- Awarded 79 OSTC scholarships to students in grades 9–12.

EITC STATISTICS

- The Neighborhood Academy received \$255,235 in EITC scholarships in 2021–22.
- Awarded three EITC Scholarships in grades 6–8.
- Average of \$23,203 per scholarship.
- Awarded eight EITC scholarships in grades 9–12.
- Average of \$16,875 per scholarship.

FAST FACTS: THE NEIGHBORHOOD ACADEMY

- The Neighborhood Academy is a faith-based college preparatory school whose mission is to break the cycle of generational poverty by empowering youth and preparing them for college and citizenship.
- All students receive a scholarship, with families paying between \$50 and \$450 per month depending on income.
 - Seventy-two percent of families have taxable income under \$40,000.
 - The Neighborhood Academy provides three meals daily to all students.
 - Mandatory mental and emotional individual and group counseling is a requirement for all students.
 - Eighty-one percent of students live in catchment area of a low-achieving public school.
 - Seventy percent of students live in a single caregiver home.
 - Students visit 30+ colleges by graduation.
 - One hundred percent of graduating seniors receive acceptance to college.
 - On average, 81 percent of alumni graduate from college within 5 years.
 - Seniors are awarded over \$1.1 million in scholarships from over 58 colleges.
 - Ninety percent of alumni return to Pittsburgh after college.

PITTSBURGH PUBLIC SCHOOL COMPARISON: OBAMA 6–12

The Pittsburgh Public School District enrolls 20,000 students, 36 percent of whom (7,200) are chronically absent,⁶⁶ meaning they have missed at least 18 days of school in a given school year.

Obama 6–12 is a public school less than one mile from The Neighborhood Academy. Yet these schools are worlds apart in terms of student outcomes.

- Obama 6–12 is on the PDE list of low-achieving schools and has been on the list for the last five years.
- Only 31.5 percent of students in grades 6–8 at Obama are proficient in English.
- With only 7.7 percent proficient in math.

While 86 percent of public school students attending the Pittsburgh Public School District graduate from high school, the standardized test scores indicate that many of these graduates are unprepared to attend college or enter the workforce. In fact, only 36 percent of Pittsburgh Public School students eventually graduate from college.⁶⁷ When compared to The Neighborhood Academy, where 100 percent of graduating seniors are accepted to college and 81 percent graduate from college, it is clear that The Neighborhood Academy provides students with a level of education that is difficult to attain in the public sector.

66 Pittsburgh Public Schools, Attendance Rates, accessed December 12, 2023, <https://www.pghschools.org/Page/5075>.

67 Open Data Network, Education: Data for Pittsburgh, PA, accessed December 12, 2023, https://www.opendatanetwork.com/entity/1600000US4261000/Pittsburgh_PA/education.graduation_rates.percent_high_school_graduate_or_higher?year=2018.

Conclusion

In 2001, Pennsylvania was the first state in the nation to implement tax credit scholarships at \$20 million annually. Since that time, the program has grown to \$630 million annually, helping hundreds of thousands of low- to middle-income students access high-quality schools of their choice.

The most recent data from the state indicates that Pennsylvania scholarship organizations awarded 77,640 K–12 scholarships through EITC and OSTC in the 2021–22 school year. Recent increases of \$225 million in EITC means that over 100,000 low- to middle-income students across the state will benefit from EITC scholarships in 2024.

Included in this historic investment is a \$48 million increase to the Economically Disadvantaged School program, from \$12 million in 2023 to \$60 million in 2024. Students attending an Economically Disadvantaged School can take advantage of EITC, OSTC, and Supplemental Economically Disadvantaged School scholarships, providing them access to a private education they would otherwise be unable to afford.

Despite the fact that private schools in Pennsylvania educate students at a fraction of the cost of the public schools, and despite superior standardized test scores for private schools versus their public school counterparts, myths persist about the students and schools served by EITC tax credit scholarships. Continued expansion of tax credit scholarships, coupled with educating stakeholders and the public, plus increased visibility for EITC and OSTC are key to countering the false narrative perpetuated by opponents of educational opportunity.

The tuition for low-income students profiled in the case studies in Section 5 is generally less than \$10,000 annually, whereas Pennsylvania spends an average of \$21,985 per student to provide a public school education. The return on investment for tax credit scholarships benefits students, schools, and the taxpayers who participate in the program.

The continued growth of tax credit scholarship programs, coupled with added data collection policies beginning in 2025, firmly establish that this program fulfills a core need for low- to middle-income students in Pennsylvania. The data represented in this initial report provides a basis for expanding this, and other scholarship programs, leading to improved access to educational opportunity for the children and families of the Commonwealth of Pennsylvania.

Appendix B: 2023–24 List of Economically Disadvantaged Schools

Economically Disadvantaged Schools 2024	City	Economically Disadvantaged Schools 2024	City
All Saints Catholic Cambria GS	Altoona	Marian Catholic HS	Tamaqua
Aquinas Academy GS	Gibsonia	Mary Queen of the Apostles GS	New Kensington
Archbishop Ryan HS	Philadelphia	Mercy Career & Technical HS	Philadelphia
Bethel Christian School GS & HS	Erie	Monsignor Bonner & Archbishop Prendergast HS	Drexel Hill
Bishop Canevin HS	Pittsburgh	Mother of Divine Grace GS	Philadelphia
Bishop Carroll Catholic HS	Ebensburg	Mount Moriah Christian GS	Smithfield
Bishop Guilfoyle HS	Altoona	Nativity Miguel Scranton GS	Scranton
Bishop McCort GS & HS	Johnstown	Nativity School of Harrisburg GS	Harrisburg
Bishop McDevitt Harrisburg HS	Harrisburg	Nazareth Prep Pittsburgh HS	Emsworth
Blessed Trinity GS	Philadelphia	Northside Catholic Assumption	Pittsburgh
Blessed Virgin Mary GS	Darby	Our Lady of Angels Lancaster GS	Morton
Cardinal O'Hara HS	Springfield	Our Lady of Lourdes GS & HS	Philadelphia
CB Community Schools HS	Philadelphia	Our Lady of the Sacred Heart	Hilltown Township
Champion Christian School HS	Champion	Our Mother of Consolation GS	Philadelphia
Cheder Chabad of Philadelphia GS	Bryn Mawr	Pittsburgh Urban Christian Academy GS	Pittsburgh
Cheder Menachem GS	Wilkes-Barre	Politz Hebrew Academy GS	Philadelphia
Christ the Divine Teacher GS	Latrobe	Queen of Angels Westmoreland GS	North Huntingdon
Christian School of York	York	Resurrection Regional Catholic GS	Philadelphia
Community Partnership	Philadelphia	Roman Catholic HS	Philadelphia
Connellsville Area Catholic GS	Connellsville	Sacred Heart of Jesus GS	Philadelphia
Cornerstone Christian GS	Philadelphia	Scranton Hebrew Day GS	Scranton
Cristo Rey Philadelphia HS	Philadelphia	Serra Catholic HS	McKeesport
Crossroads Foundation HS	Pittsburgh	Seton LaSalle Catholic HS	Pittsburgh
Diocese of Scranton GS & HS	Scranton	Seven Sorrows Blessed Virgin Mary GS	Middletown
Divine Mercy Johnstown GS	Johnstown	Shenango Valley Catholic Schools	Hermitage
Divine Redeemer GS	Sewickley	South Hills Catholic Academy GS	Mt Lebanon
Drexel Neumann Academy GS	Chester	Sr. Thea Bowman Catholic	Pittsburgh
Dubois Central Catholic	Dubois	St. Andrew Waynesboro	Waynesboro
Father Judge HS	Philadelphia	St. Athanasius GS	Philadelphia
Geibel Catholic GS & HS	Connellsville	St. Benedict Cambria	Carrolltown
Gesu School GS	Philadelphia	St. Benedict the Moor School	Pittsburgh
Great Commissions Schools Altoona GS & HS	Altoona	St. Bernard GS	Bloomfield
Harrisburg Catholic GS	Harrisburg	St. Eugene	Clifton Heights

Appendix B: 2023—24 List of Economically Disadvantaged Schools *cont'd*

Economically Disadvantaged Schools 2024	City	Economically Disadvantaged Schools 2024	City
Hillel Academy Pitts GS & HS	Pittsburgh	St. Francis Clearfield	Clearfield
Holy Cross Springfield	Springfield	St. Francis de Sales GS	Philadelphia
Holy Infancy	Bethlehem	St. Francis of Assisi Norristown GS	Norristown
Holy Name GS	Ebensburg	St. Hubert HS	Philadelphia
Holy Redeemer HS	Wilkes-Barre	St. James GS	Philadelphia
Holy Trinity Altoona GS	Altoona	St. James Erie	Erie
Holy Trinity Catholic School York GS	York	St. Joan Hershey GS	Hershey
Hope Partnership for Education GS	Philadelphia	St. John the Evangelist Bellefonte GS	Bellefonte
Imani Christian GS & HS	Pittsburgh	St. John the Evangelist Uniontown GS	Uniontown
Immanuel Christian GS & HS	Hazleton	St. Joseph's High School Pittsburgh	Natrona Heights
IMS Holy Cross	Philadelphia	St. Katharine Drexel	Mechanicsburg
IMS Our Mother of Sorrows/St. Ignatius	Philadelphia	St. Laurence GS	Upper Darby
IMS St. Barnabas	Philadelphia	St. Mark	Bristol
IMS St. Cyril Alexandria	Lansdowne	St. Matthew Tyrone GS	Philadelphia
IMS St. Frances Cabrini	Philadelphia	St. Michael Erie	Greenville
IMS St. Helena Incarnation	Philadelphia	St. Michael Loretto GS	Loretto
IMS St. Malachy	Philadelphia	St. Nicholas GS	Nicktown
IMS St. Martin de Porres	Philadelphia	St. Patrick School Blair GS	Newry
IMS St. Martin of Tours	Philadelphia	St. Peter Somerset GS	Somerset
IMS St. Raymond of Penafont	Philadelphia	St. Peter the Apostle	Philadelphia
IMS St. Rose of Lima	Philadelphia	St. Sebastian GS	Belle Vernon
IMS St. Thomas Aquinas	Philadelphia	Stratford Friends GS	Newtown Square
IMS St. Veronica	Philadelphia	Sts. John Neumann/Maria Goretti HS	Philadelphia
IMS The DePaul School	Philadelphia	The Foundation for Enhancing Comm GS and HS	Harrisburg
Johnstown Christian GS & HS	Hollsopple	The Nativity School of Harrisburg	Harrisburg
Joshua Group GS	Harrisburg	The Neighborhood Academy GS & HS	Pittsburgh
Keystone Christian GS & HS	York	Trinity Christian Pitts GS & HS	Pittsburgh
Kosloff Torah Academy HS	Bala Cynwyd	Visitation Norristown GS	Norristown
Lancaster Catholic HS	Lancaster	Visitation Philadelphia GS	Philadelphia
LaSalle Academy GS	Philadelphia	West Catholic HS	Philadelphia
Liguori Academy HS	Philadelphia	Yeshiva Beth Moshe HS	Scranton
Little Flower HS	Philadelphia	Yeshivath Achei Tmimim Pittsburgh GS & HS	Pittsburgh
Logos Academy GS & HS	York		



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