

Educational Choice for Children Act

Federal legislation supporting educational opportunities
for K–12 students in Pennsylvania.

OVERVIEW: THE EDUCATIONAL CHOICE FOR CHILDREN ACT

- The [proposed](#) Educational Choice for Children Act (ECCA) in the U.S. Congress would expand parental choice in K–12 education to children in all 50 states.
- A non-refundable 100 percent federal income tax credit would generate up to \$20 million in K–12 scholarships for low- to middle income families choosing private school, homeschool, or microschool. ...
- The ECCA is similar to Pennsylvania's existing [tax credit scholarship programs](#). Donors in any state would be able to fund K–12 scholarships in Pennsylvania through one of over 250 [scholarship organizations](#) based on the donor's federal tax liability.

WHO IS ELIGIBLE TO PARTICIPATE?

- **Eligible Students**
 - K–12 students from low- to middle income households with incomes up to [300 percent](#) of the median gross income level by county as determined by the U.S. Department of Housing and Urban Development
 - Families would apply for scholarship funds through Pennsylvania's existing [scholarship organizations](#).
 - Scholarships funds could be used to pay tuition, fees, book supplies, and equipment for the enrollment or attendance at a K–12 private school, homeschool, or microschool.
 - The dollar amount of the ECCA scholarships for Pennsylvania students has not yet been determined and will be subject to U.S. lawmakers voting for the bill to be funded and passed into law.
- **Eligible Donors**
 - Taxpayer donations would fund the ECCA via the U.S. Department of Revenue and would be non-refundable.
 - Donors would make contributions through one of Pennsylvania's existing [scholarship organizations](#).
 - **Individual donors** would be able to donate up to 10 percent of their adjusted gross income or \$5,000, whichever is higher.

- **Corporate donors** would be able to donate up to five percent of a corporation's taxable income.
- **Eligible Scholarship Organizations**
 - The proposed ECCA legislation would utilize scholarship granting organizations (SGOs) to allocate K–12 scholarships to students attending private schools, homeschool, or microschools in Pennsylvania.
 - Up to \$20 million in federal tax credits would be allocated to Pennsylvania.
 - Up to 10 percent of donations could be utilized for administrative expenses by the SGO.
 - Scholarship organizations currently operating in Pennsylvania are eligible to become a SGO for ECCA, but the scholarship organization must:
 - be a nonprofit entity pursuant to section 501(c)(3) of the Internal Revenue Code but cannot be a private foundation;
 - award scholarships to multiple students and fund scholarships for more than one school;
 - conduct an annual audit by an independent certified public accountant.
 - prohibit the designation of donations for a particular student.

HOW TO ENSURE ECCA SCHOLARSHIPS FOR PENNSYLVANIA STUDENTS

There are 80,000 K–12 kids right now in Pennsylvania who can be helped by ECCA. These students were [denied](#) EITC and OSTC scholarships programs due to lack of funding, which is why ECCA is vital.

- The ECCA bill has been introduced but has not yet been voted into law. Lawmakers need to hear from parents, donors, schools, and scholarship organizations about how ECCA would benefit the children of Pennsylvania. Contact your [U.S. congressional representative](#) by email or phone to share about why K–12 scholarships are vital for Pennsylvania's kids.
- Schedule an in-person meeting with your U.S. congressional representative at their Pennsylvania or Washington, D.C. office and ask them to vote for the Educational Choice for Children Act. Be prepared to share success stories of how private schools, homeschools, and microschools are meeting the needs of kids in Pennsylvania.
- [Sign-up](#) for updates on this legislation as the bill moves through the U.S. Congress.