

PENNSYLVANIA'S TRACK RECORD ON PRIVATE SCHOOL VOUCHERS: STILL NO ACCOUNTABILITY

APRIL 2024



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Executive Summary

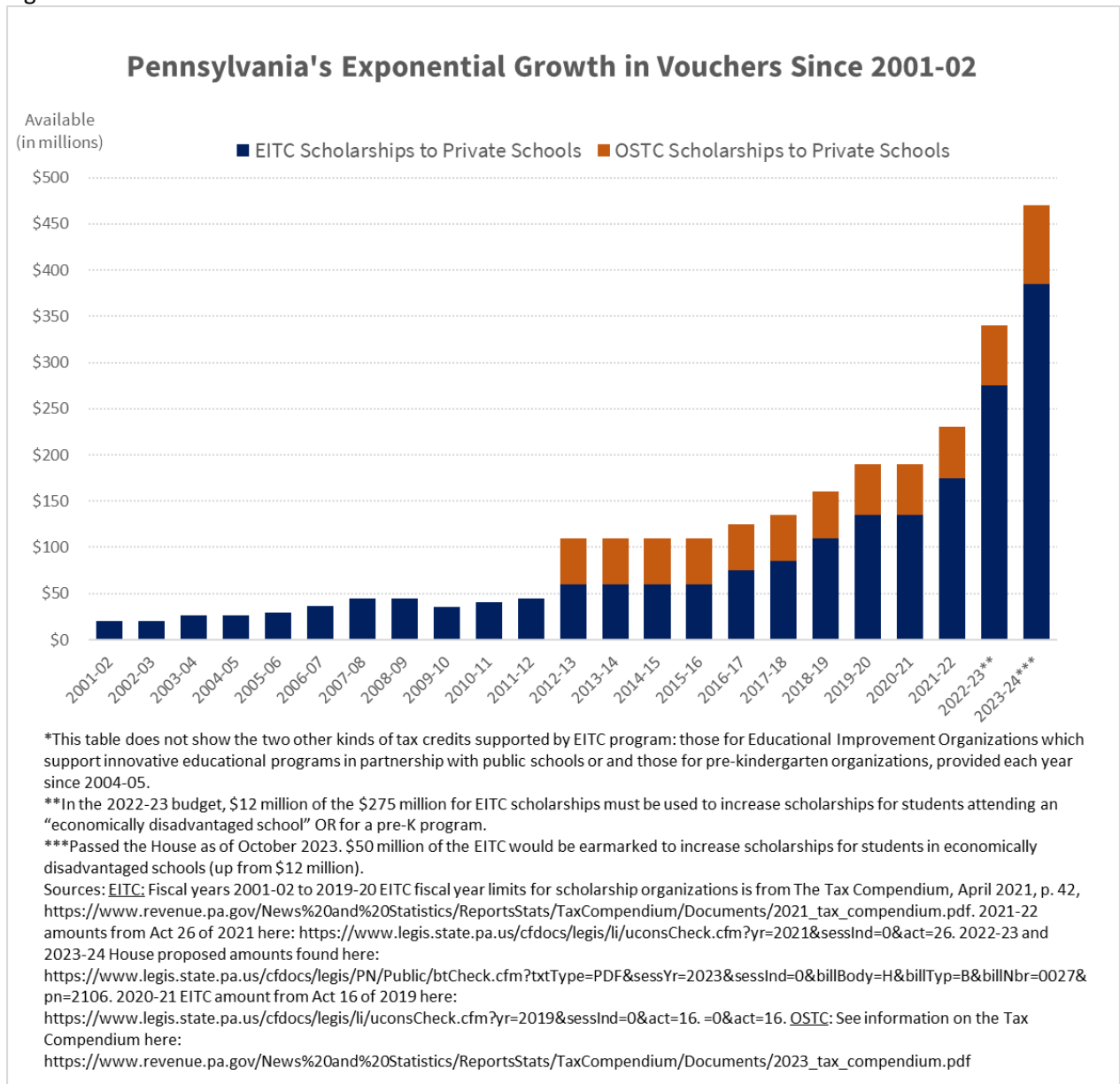
Decades of chronic underfunding and inequitable funding have been spiraling Pennsylvania's public school system into crisis—failing our kids and threatening the future of the Commonwealth. Luckily, the root problem has been recognized by Commonwealth Court, which has ruled that our state's current funding system for K-12 schools is unconstitutional and the state must take action to adequately and equitably fund our schools. Pennsylvania is now on the hook to invest significantly in the Commonwealth's public school system to comply with the 2023 Commonwealth Court decision. The Basic Education Funding Commission (BEFC), made up of legislators of both parties and the Governor's office, released a report in January 2024 with recommendations for how Pennsylvania can achieve a constitutionally compliant school funding system. The plan includes a \$5.1 billion state investment over seven years to make sure each school district has the funds they need to enable their students to meet state achievement standards.

Given the court mandate to fix public school funding, Pennsylvania doesn't have a public dollar to waste on funding private schools – schools that can and do discriminate and operate without any financial or educational accountability. Our priority should be to fund public schools, which are required to educate all of our state's young people and do so in an accountable way. This report provides a cautionary tale for those considering expanding existing taxpayer-funded vouchers to attend private schools in Pennsylvania or creating a new program.

Vouchers have been in the news a lot in Pennsylvania in the past year because some lawmakers, with signaled support from Governor Josh Shapiro, have proposed establishing a new voucher program that would be accessible to K-12 students in school districts with test scores in the bottom 15% of all school districts. Some criticism of this proposal has been based on experiences in other states that have expanded small, restricted voucher programs into universal voucher systems that threaten to substantially undercut funding for, and the quality of, the public K-12 system that educates most school-age children.

Pennsylvania does not need to rely only on evidence from other states in evaluating whether to establish a new taxpayer-funded school voucher program. The reason: Pennsylvania already has two existing voucher programs now funded for a combined \$470 million dollars per year, over four times more than in 2012-13, the first year of the Opportunity Scholarship Tax Credit (OSTC) program, the newer of the two new voucher programs. The legislature first provided funds for the Educational Improvement Tax Credit (EITC) program in 2001-02.

Figure 1



Tax credits for businesses fund the two existing Pennsylvania voucher programs, reducing the contribution of corporate taxes to the General Fund dollar-for-dollar. This report updates a 2017 Keystone Research Center report on these two existing voucher programs, which have received about \$2.6 billion in state tax credits since their inception.¹ We find:

All students in the state do not benefit equally from Pennsylvania’s voucher program—students in rural communities often don’t have access and participating schools are allowed to, and do, discriminate against students.

¹ See our previous report: Stephen Herzenberg and Rachel Tabachnick, “Still No Accountability with Taxpayer-Funded Vouchers for Private and Religious School Tuition,” Pennsylvania Budget and Policy Center, April 5, 2017, online at: <https://kestonersearch.org/wp-content/uploads/Still-No-Accountability-1.pdf>

- Both the newer OSTC program and the taxpayer-funded vouchers paid out of the EITC program serve primarily large urban areas of the state, especially in southeastern, south central Pennsylvania, and Allegheny County.
- Available data on participating OSTC private schools allows us to look closer at the location of these schools. A significant mismatch exists between where OSTC students eligible for scholarships live and the location of private schools accepting these vouchers. Students in rural areas have few, if any, private schools to choose from. Local public schools remain the primary option for most rural families.
- EITC data available is more limited, so we can only look at the addresses of the scholarship organizations (SOs), non-profit intermediaries that receive and disburse voucher contributions from businesses that receive tax credits. In 2022-23, 29 rural counties had no scholarship organization (SO) linked with the EITC program.
- Private schools receiving EITC or OSTC taxpayer-funded vouchers routinely discriminate against students for reasons including their sex, disabilities, sexual orientation, religious beliefs, socioeconomic status, and gender identity or expression. Almost all private schools affirm their **right** to discriminate in their school policies, usually stated in black and white on the schools' websites. These schools provide "choice" for the school but not for all students.²

By design, neither the EITC nor OSTC program requires meaningful educational or financial accountability; Scholarship organizations and schools have few reporting requirements, making it difficult to assess impact or program compliance.

- Schools that receive EITC and OSTC scholarships are not required to report on students' academic progress or to provide other information documenting school quality. There are also no requirements to report information on student demographics. In fact, state legislation *prohibits* the Department of Community and Economic Development from asking for additional information on OSTC and EITC voucher students than the minimal reporting requirements laid out in the state law establishing these programs.
- The state does not require students on EITC and OSTC scholarships to take any tests to measure academic status or progress. This lack of information makes it impossible to measure the impact this program has—positive or negative—on student achievement.
- As noted, no data has been collected on the socio-economic characteristics of EITC or OSTC scholarship recipients, their families, their communities, or the student population of private schools that scholarship recipients attend. Such data would be necessary for meaningful educational accountability and for systematic analysis of the achievement of scholarship students compared to socio-economically similar students in public schools. Research on voucher programs in states that did collect data on achievement and student characteristics has

² Education Voters of Pennsylvania, "Pennsylvania Voucher Schools Use Tax Dollars to Advance Discrimination," Education Voters of PA, December, 2023, Online at: https://edvoterspa.org/wp-content/uploads/2023/12/EDVO_VOUCHER_REPORT_Dec2023.pdf

found that students do not fare better academically, and often fare worse, than they did in public school.

- Pennsylvania allows scholarship organizations to keep up to 10% of the funding that they receive, compared to only 3% in a similar program in Florida. The December 2023 school code bill lowered this cap from 20%. In. At 10%, Pennsylvania’s administrative cap remains the highest of any state in the nation, tied with Arizona and several other states. In Arizona, extraordinary examples of personal enrichment have been documented, including by a legislative leader who, in 2014, drew \$125,000 annually as Executive Director of a scholarship organization and owned businesses paid over two-thirds of a million dollars by that same SO. Does such self-dealing happen in Pennsylvania? We don’t know.

The EITC/OSTC programs are subsidizing religious schools that have few state-required standards regarding curriculum. Some of these schools receiving public money teach creationism as science and present the Bible as factually accurate history.

- We estimate that at least 78% of the funds for OSTC and EITC vouchers go to religious schools – about \$240 million dollars in 2022-23. In Pennsylvania, religious schools do not have to be accredited or abide by meaningful curriculum standards.
- Although many private religious schools have similar curricula to public schools, a significant number teach “scientific creationism” with instruction based on a six-day creation taking place only a few thousand years ago. Other subjects are also grounded in creationism and the use of the Bible as a literal account of history. For example, the Association of Christian Schools International (ACSI) received about \$9 million in OSTC and EITC dollars in 2022-23 to distribute among its 155 Pennsylvania member schools. ACSI describes its member schools as having “the highest belief in biblical accuracy in scientific and historical matters.”
- The lack of academic and financial accountability for private schools receiving OSTC and EITC funding is a political and legal strategy. It serves the purpose of overcoming resistance to vouchers by religious schools that object to state oversight of teacher certification, student admission, and curricula. The lack of accountability underpins the ongoing partnership between these schools and free market and business advocates of transitioning education from a public to a private system.

PA’s existing voucher program subsidizes the state’s most elite and expensive private schools, as well as affluent families.

- A portion of voucher dollars go to expensive private schools that serve high proportions of affluent children. Just 24 of the most exclusive – and most expensive (average tuition of \$41,497) – Pennsylvania private schools received at least \$16.7 million in EITC and OSTC tax credits in 2022-23.³ The Episcopal Academy in Newton Square alone received nearly \$5 million, buying

³ This is an underestimate. Due to other SOs increasingly being a pass through for private schools, the private schools on this list may have additional funding funneled through another SO. For example, Winchester Thurston had a total of \$63,782 funds from EITC and OSTC funds, but the school is also listed on the Central Pennsylvania Scholarship Fund (CPSF) website as being currently or formerly supported by EITC/OSTC funding through CPSF: see <https://www.pennsylvaniaeitc.org/supported-schools.html>.

down its \$41,500 tuition for students. We know nothing about the socio-economic characteristics of the Academy's voucher students.

- We also have no information on whether accessing OSTC/EITC scholarships has any impact on the overall demographic and family income composition of these expensive private schools or simply serve as a windfall for these schools. Private colleges have massively increased their endowments in recent decades while their student body comes increasingly from a narrow slice of rich families.⁴ The same dynamic, with taxpayer dollars substituting for the private donations that go to university endowments, may operate in K-12 private schools.
- While the OSTC and EITC programs are supposed to be income-limited, there does not appear to be any auditing of whether families receiving scholarships comply with the income requirements. There is also no policing of "side deals" in which affluent families provide, for example \$35,000 in tax credits and then receive a cut in tuition to half that level.
- Pennsylvania's voucher programs can, and likely do, serve high-income families, with income limits of \$108,444 plus \$19,088 for each dependent member of the household. For a family of four (2 parents and 2 kids), that income limit would be \$146,620, which is nearly 500% of the federal poverty line. This is higher than the income limits of any other state's tax-credit voucher program. Programs are not required to report on the incomes of scholarship students' families.
- Even with the average EITC or OSTC scholarship, tuition to many elite private schools would still be out of reach for many working families. Using the IFO's estimates, the average EITC (\$2,314) and OSTC (\$1,983) scholarship would barely make a dent in average tuition at the top 25 best private schools in PA, covering just 5.8% or 5.1% respectively of \$41,497 (average tuition in these schools). Unless scholarship students receive significant other aid, these schools would be out of reach financially for most low-income students.
- Businesses contributing to the two programs can "triple dip" by receiving a state tax credit, a reduction in their state taxable income, and a reduction in their federal taxable income. They sometimes get back more in tax breaks than they provide in contributions.

The inadequate accountability in Pennsylvania's \$470 million OSTC and EITC programs (for 2023-24) makes clear that the state should not divert more taxpayer dollars to these programs or create a new one. At minimum, a comprehensive financial and educational audit of these programs must be done first, including to evaluate curricula schools use and make recommendations regarding basic curriculum standards. The Independent Fiscal Office (IFO) attempted to evaluate the effectiveness of these programs and reported that, due to a lack of reporting requirements, it could not do so. Pennsylvania should also prioritize fully and fairly funding our public schools, which serve all of Pennsylvania's students. A public dollar spent on expanding existing or creating new voucher programs in Pennsylvania

⁴ For more details on the shrinking share of college students that attend elite private schools (or other four-year colleges), see Mark Price, "Pennsylvania's Great Working Class Colleges," April 2017; https://keystoneresearch.org/wp-content/uploads/KRC_PBPC_EnginesofMobility.pdf. For institution-specific downloadable data on the income profile of college students, including the stunning share of elite college students that come from richest 1% families, go to https://opportunityinsights.org/data/?geographic_level=0&topic=0&paper_id=3084#resource-listing.

is a dollar less that can be spent to meet our court-ordered mandate to fix our unconstitutional public school funding system.

Introduction

Over the past several decades, a growing number of states have established programs that, on paper, use business tax credits to pay for vouchers to private schools. Using tax credits to pay for vouchers has been easier in states such as Pennsylvania because it circumvents clear constitutional prohibitions on “direct” public funding for religious schools. Tax credit programs also avoid scrutiny because they appear to be funded through business “donations” although, as elaborated below, taxpayers bear almost all of their cost. Some academics have used the term “neovouchers” to identify vouchers with these funding mechanisms, but the term “voucher” will be used throughout this report.⁵

Vouchers have continued to evolve and make their way into our politics with increasing pace, both nationally and in Pennsylvania, driven largely by right-wing think tanks like the American Legislative Exchange Council (ALEC). Betsy Devos, who became the Education Secretary under President Trump, was one of the initial funders and forces behind the more recent voucher movement.⁶ Vouchers first emerged towards the end of the 1950s in Virginia, as a way for white politicians and families to avoid the integration of schools following *Brown vs. the Board of Education*.⁷ In Pennsylvania, the stall in last year’s passage of the 2023-24 budget was primarily due to a political fight surrounding vouchers – particularly the introduction of a new program called the Lifeline Scholarship Program, which did not end up being passed.⁸ New legislation has been circulating at the beginning of 2024 which is similar to the Lifeline scholarship idea – called the “Education Freedom Act.” This would permit qualifying families to establish an Education Savings Account (ESA) with tax-deductible (untaxed) dollars and to use those funds to pay for private school education. This new legislation proposes funding of \$300 million to fund this program.⁹ In terms of how they interact with the Pennsylvania personal income tax system, ESAs operate like Health Savings Accounts (HSAs).

⁵ Valerie Strauss, “‘Neovouchers’: A primer on private school tax credits,” *The Washington Post*, March 3, 2013, online at: https://www.washingtonpost.com/news/answer-sheet/wp/2013/03/03/neovouchers-a-primer-on-private-school-tax-credits/?utm_term=.4b4b94e519c4.

⁶ Andrew Prokop, “The conservative push for “school choice” has had its most successful year ever: Why did it break through after decades of effort—and what comes next?” *Vox*, September 11, 2023, online at: <https://www.vox.com/politics/23689496/school-choice-education-savings-accounts-american-federation-children>.

⁷ Chris Ford, Stephenie Johnson, Lisette Partelow, “The Racist Origins of Private School Vouchers,” Center for American Progress, July 12, 2017, online at: <https://www.americanprogress.org/article/racist-origins-private-school-vouchers/>.

⁸ PA Senate Co-Sponsorship Memoranda from Senator Judy Ward, December 19, 2022, online at: <https://www.legis.state.pa.us/cfdocs/Legis/CSM/showMemoPublic.cfm?chamber=S&SPick=20230&cosponId=38809>.

⁹ Qualifying families would be those living within the attendance area of a low-achieving school and meeting an income requirement (250% of the federal poverty line). For more information, see: PA Senate Co-Sponsorship Memoranda from Senator Anthony H. Williams, January 25, 2024, online at: <https://www.legis.state.pa.us/cfdocs/legis/CSM/showMemoPublic.cfm?chamber=S&SPick=20230&cosponId=4201>.

In 2023, as the figure below from FutureEd shows, we've seen a significant uptick in the number of statewide voucher programs passed or expanded across the United States.¹⁰ The earliest programs established, like Pennsylvania's EITC program, tended to be tax credit programs or voucher programs with restricted eligibility for low-income students or those living in areas with "failing schools."

More recent programs tend to be Education Savings Accounts (ESA), which are basically money that goes directly to the student – a portion of the dollars that would be paid on public education would be used to pay for that student's private school education. Some of these new ESA voucher programs are universal, like in Arizona, meaning any child can use it regardless of family income or if that student is already attending a private school. The Arizona program, the first ESA program, established in 2011, began limited only to kids with special needs. Once implemented, proponents succeeded in expanding it to other groups, until it became universal in 2022. This is a tactic that right-wing groups, like ALEC, have used in a growing number of states to expand vouchers – getting a "foot in the door" and then expanding eligibility over time.¹¹ Studies have shown that expansion of vouchers can lead to the flooding of private schools and the pop-up of new providers – in Arizona some of these new schools are entirely funded by ESA payments – which often close quickly. In Arizona existing private schools have also raised tuition, using ESAs as a public subsidy.¹² The universal program has also skyrocketed costs to \$900 million, which was more than 60% more than what lawmakers allocated in the budget. About 3 out of 4 students who applied for these vouchers were already attending private schools.¹³

Types of Education Voucher Programs¹⁴

Vouchers: Vouchers provide a "coupon" to parents to pay for tuition at a private school.

Education savings accounts (ESAs): ESAs are similar to vouchers, but allow parents to withdraw state funds from an individual account to pay for private school or other approved educational costs.

Tax Credit Scholarships: These programs allow taxpayers (individuals and businesses) to receive a tax credit if they were to donate to an organization that provides scholarships to private schools.

¹⁰ Bella DiMarco and Liz Cohen, "The New Wave of Public Funding of Private Schooling, Explained," Future Ed, January 19, 2024, online at: <https://www.future-ed.org/the-new-wave-of-public-funding-of-private-schools-explained/>.

¹¹ Andrew Prokop, "The conservative push for "school choice" has had its most successful year ever: Why did it break through after decades of effort—and what comes next?" *Vox*, September 11, 2023, online at: <https://www.vox.com/politics/23689496/school-choice-education-savings-accounts-american-federation-children>; Also see: Zina Hutton, "ALEC and Other Conservative Groups Push School Choice: A conservative coalition is hoping to make private school choice universally available in half the states by the end of 2025," *Governing*, Feb. 14, 2024, online at <https://www.governing.com/policy/alec-and-other-conservative-groups-push-school-choice>

¹² Joshua Cowen, "Research on school vouchers suggests concerns ahead for education savings accounts," *Brookings*, August 15, 2023, online at: <https://www.brookings.edu/articles/research-on-school-vouchers-suggests-concerns-ahead-for-education-savings-accounts/>.

¹³ Howard Fischer, "Arizona school vouchers program to cost \$900 million," *KAWC*, June 1, 2023, online at: <https://www.kawc.org/news/2023-06-01/arizona-school-vouchers-program-to-cost-900-million>.

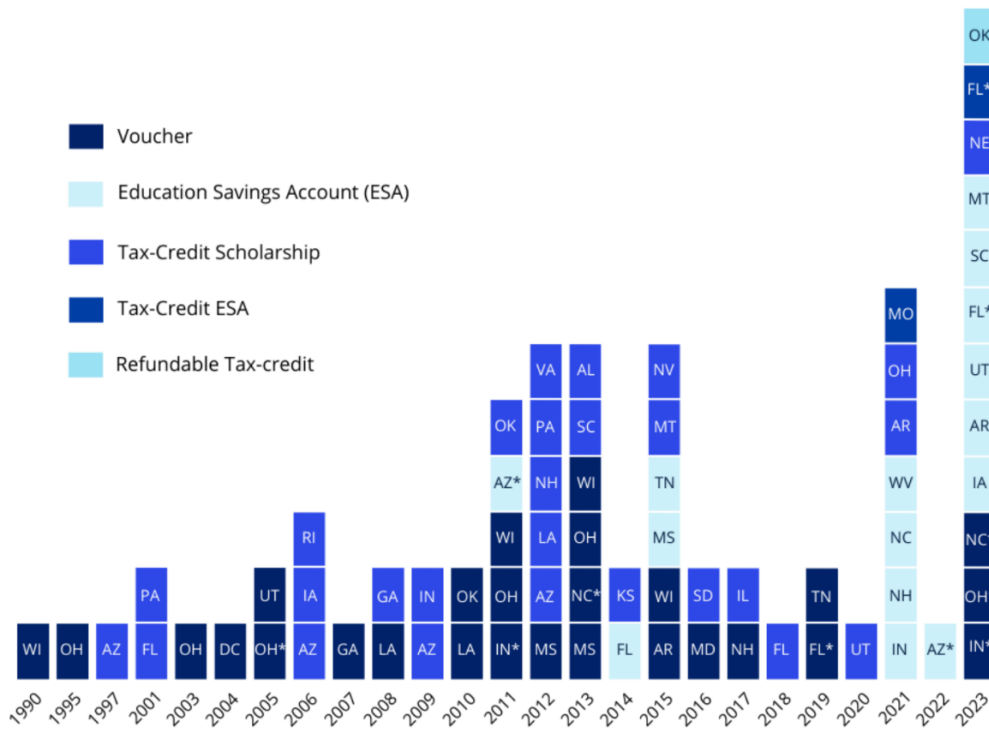
¹⁴ This box and the figure below are from this source: Bella DiMarco and Liz Cohen, "The New Wave of Public Funding of Private Schooling, Explained," Future Ed, January 19, 2024. Online at: <https://www.future-ed.org/the-new-wave-of-public-funding-of-private-schools-explained/>

Tax Credit Education Savings Account: This program, newly adopted by Florida and Missouri, have created this new version of a voucher program. It functions like an ESA but is funded through tax credits.

Refundable Tax Credit: Oklahoma recently created this type of voucher, where parents can use a 529 plan—a tax-free savings account originally designed to help families pay for college—to pay for private school.

Figure 2

Private-School-Choice Programs Enacted, By Year



Vermont (1869) and Maine (1873) had "town tuitioning" programs established prior to Milwaukee's 1990 voucher program.

*Indicates an existing program that was later significantly expanded to create a new universal program

Source: EdChoice

FutureEd

Pennsylvania established its second tax-credit voucher program, the Opportunity Scholarship Tax Credit, in 2012-13.¹⁵ The Pennsylvania Department of Community and Economic Development (DCED) administers these two tax credit programs. The two together currently provide \$470 million for vouchers to attend private and religious schools, a nearly four-fold increase since our last report in 2017.

¹⁵ These tax credits can be used to reduce the following: personal income tax, bank and trust company shares, corporate net income taxes, insurance premiums, title insurance shares, malt beverage tax, surplus line tax in the same year that the credit is issued. For more information, see:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

We hope legislators will take into consideration the track record of the OSTC and EITC programs when considering a major expansion or the establishment of a new voucher program: have these programs been successful at improving student achievement compared to public schools? Have voucher organizations and schools been good stewards of the existing tax credits enough to warrant a large expansion?

The answer to these questions is largely that we don't know: the programs have no reporting requirements on student outcomes and virtually no financial oversight. In 2022, the Independent Fiscal Office came to this same conclusion – that key information is missing leaving us unable to evaluate the effectiveness of the program.¹⁶ Stunningly, the legislature even passed a law in 2005 that forbids the executive branch from gathering more achievement information on EITC voucher students.¹⁷

Today, the transparency and accountability standards imposed on Pennsylvania public schools allow us to document the progress that those public schools are making. But we know next-to-nothing about performance in the private schools attended by students with taxpayer-subsidized scholarships.

The Basics on Pennsylvania's Existing Voucher Programs

What are Pennsylvania's Voucher Programs?

As noted, Pennsylvania has two programs that provide tax credits for corporate contributions to nonprofit organizations that distribute private school scholarships. The Pennsylvania Educational Improvement Tax Credit (EITC) program, created in 2001, provides tax credits to businesses who donate to a scholarship organization (SO) for private school scholarships, as well as tax credits for Educational Improvement Organizations that deliver innovative programs to public schools and scholarships for children to attend pre-school. This report focuses only on the EITC tax credits for private school scholarships. Unlike OSTC scholarships, there is no cap on the amount of funding that can be awarded for a student's private school scholarship in the EITC program.

The Opportunity Scholarship Tax Credit (OSTC) program, established in 2012, provides tax credits solely for corporate contributions to non-profit scholarship organizations (SOs) that provide vouchers to attend religious and other private schools. SOs are also "required" (albeit without any auditing of compliance as far as we know) to give preference to students who received scholarships the previous year and those eligible for free and reduced-price lunch. SOs set the scholarship amounts up to caps of \$9,500 for non-disabled students and \$16,000 for students with disabilities, or up to the amount of

¹⁶ Independent Fiscal Office, "Pennsylvania Educational Tax Credits: An Evaluation of Program Performance," IFO, January 2022, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

¹⁷ See details on what information scholarship organizations must provide here:

<https://casetext.com/statute/pennsylvania-statutes/statutes-unconsolidated/title-24-ps-education/chapter-1-public-school-code-of-1949/article-xx-b-educational-tax-credits/section-20-2003-b-qualification-and-application-by-organizations>. As written in the code, "The department may not require any other information to be provided by scholarship organizations..., except as expressly authorized in this article" and "The department may not require other information to be provided by opportunity scholarship organizations, except as expressly authorized in this article." This was added via Act 46 of 2005, see here:

<https://www.legis.state.pa.us/cfdocs/legis/li/uconsCheck.cfm?yr=2005&sessInd=0&act=46>.

tuition and fees – whichever is less.¹⁸ Students must live in a "low-achieving" school zone, with low-achieving defined as the state's bottom 15 percent of public schools based on standardized test scores.¹⁹ However, there is no requirement that students receiving an OSTC scholarship have attended low-achieving public schools – in fact, these scholarships can go to students who already attend a private school.

While the Pennsylvania Constitution prohibits tax dollars to be used for religious education, our state's existing education tax credits circumvent this prohibition – instead of paying taxes to the government, corporations can direct payments to EITC or OSTC scholarship organizations.²⁰ The state loses this revenue – this year equaling a total of \$470 million in funding for private and religious schools.

Under both the EITC and the OSTC taxpayer-funded voucher programs:

- The household income of children receiving scholarships must not exceed \$108,444 plus \$19,088 for each dependent member of the household (in 2024), with these thresholds adjusted annually for inflation. For a family of four, the threshold equals \$146,620, nearly 500% of the federal poverty line. For students with a disability, the income limits rise by a factor 1.5 if the student is not enrolled in a special education school and 2.993 if the student is enrolled in such a school.²¹
- Businesses contributing to SOs receive a state tax credit of 75% for a one-year commitment or 90% for a two-year commitment. The maximum annual EITC contribution is \$750,000 per company.²² Nearly all the EITC and OSTC contributors provide a two-year commitment to receive the greater tax credit.²³ Adding to the tax credit, corporations can "triple dip" by also

¹⁸ PA Department of Community and Economic Development, "Opportunity Scholarship Tax Credit Program: Economically Disadvantaged Schools Organization Guidelines," DCED, November 2019, online at: <https://dced.pa.gov/download/opportunity-scholarship-tax-credit-economically-disadvantaged-schools-guidelines-2019/?wpdmdl=92251>

¹⁹ A student receiving an OSTC scholarship who fell within the boundaries of a low-achieving school one year, but then whose school had been removed from the list in subsequent years is still eligible for the scholarship for up to 5 years or until the student completes the 12th grade (whichever is less), so long as they meet other required criteria. See the Independent Fiscal Office report here:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

²⁰ For another perspective on tax-credit scholarships, see the podcast "The Money Laundering Episode" at <https://m.soundcloud.com/haveyouheardpodcast/themoneylaunderingepisode>. Podcast authors Jack Schneider and Jennifer Berkshire characterize tax-credit scholarships as "...a way of sending taxpayer dollars to private religious schools, allowing wealthy donors and corporations to reap huge windfalls in the process."

²¹ See this basic info on eligibility for EITC and OSTC found here: <https://dced.pa.gov/programs/educational-improvement-tax-credit-program-eitc/> and here: <https://dced.pa.gov/programs/opportunity-scholarship-tax-credit-program-ostc/>; Also see Independent Fiscal Office, "Pennsylvania Educational Tax Credits: An Evaluation of Program Performance," IFO, January 2022, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

²² Ibid, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

²³ Ibid, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

reducing their state taxable income and their federal taxable income. In some cases, companies end up receiving tax benefits that exceed the amount of their contribution.²⁴

- Scholarship organizations, organizations that receive the donations and provide the scholarships, must be a qualified 501(c)(3) and state in their application that they will contribute “at least 90%...” of annual receipts to scholarships for school-age kids (K through 12). This means they may use up to 10% for communications that benefit businesses or supportive legislators, other overhead, or executive salaries. This changed in the school code bill in December 2023—moving from 20% to a 10% limit on overhead costs.²⁵ Twenty percent was a high limit, twice as high as in any other state—for example, the limit on “administrative expenses” in Florida’s Tax Credit Scholarship Program is 3%. At 10%, Pennsylvania is still among the states with the highest administrative cap (Arizona, Iowa, Indiana, Virginia and others also have a cap of 10%).²⁶

If OSTC credits are unused, they may be reallocated to EITC scholarship organizations for additional scholarships to attend private schools or to pre-kindergarten programs.

The Independent Fiscal Office reported the number and average amount of scholarships for 2019-20. There were nearly 41,000 EITC K-12 scholarships awarded, with an average scholarship amount of \$2,314. There were more than 21,000 OSTC K-12 scholarships awarded, the average being \$1,983 per scholarship.²⁷

Table 1

Educational Tax Credits: Number and Average Amount of Awards, 2019-2020			
	Number of Scholarships Awarded	Total Amount Awarded	Average Amount of Scholarships Awarded
EITC K-12 Scholarships	40,722	\$94.2 million	\$2,314
OSTC K-12 Scholarships	21,045	\$41.7 million	\$1,983

Source: Keystone Research Center based on Independent Fiscal Office (IFO), “Pennsylvania Educational Tax Credits: An Evaluation of Program Performance,” January 2022;
http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

²⁴ For details and specific examples, see Pennsylvania Budget and Policy Center, “Individuals, Not Corporations, Pick Up the Tax Tab for EITC Scholarships,” June 25, 2012, online at https://keystoneresearch.org/research_publication/individuals-not-corporations-pick-up-the-tax-tab-for-eitc-scholarships/

²⁵ See edited school code bill here:

<https://www.legis.state.pa.us/CFDOCS/Legis/PN/Public/btCheck.cfm?txtType=PDF&sessYr=2023&sessInd=0&billBody=H&billTyp=B&billNbr=0301&pn=2311>

²⁶ See IFO report here: [IFO - File Download \(state.pa.us\)](http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf); and National Conference of State Legislators, “Scholarship Tax Credits,” online at <http://www.ncsl.org/research/education/school-choice-scholarship-tax-credits.aspx>

²⁷ Independent Fiscal Office, “Pennsylvania Educational Tax Credits: An Evaluation of Program Performance,” IFO, January 2022, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf; Educational tax credits include the Educational Improvement Tax Credit (EITC), Pre-Kindergarten Scholarship Tax Credit (PKTC), and Educational Opportunity Scholarship Tax Credit (OSTC). Considering just EITC/OSTC scholarships, this number will be less.

The table below shows the annual tax credit max for Pennsylvania’s OSTC and EITC Tax Credits. The table shows funding for EITC and OSTC scholarships for K-12 students to attend private or religious schools since 2001-02. As you can see, the EITC scholarships go back to 2001 and started out with a cap of \$20 million. That cap has grown exponentially to \$385 million today. OSTC scholarships date back to 2012-13 and have grown from \$20 million to \$85 million today. Considering both categories of funding (looking back to 2012-13 when OSTC funding began), EITC and OSTC scholarships to private schools grew by 488% from \$80 million in 2012-13 to \$470 million in 2023-24. Total EITC and OSTC funds available since 2001 has equaled over \$2.6 billion.

Table 2

Program Caps for Pennsylvania’s OSTC and EITC Tax Credits for Scholarships to Attend Private and Religious Schools*			
	<i>Tax Credit (in millions) Available for</i>		
<i>Year</i>	<i>EITC Scholarships to Private Schools</i>	<i>OSTC Scholarships to Private Schools</i>	<i>Both Categories</i>
2001-02	\$20.0		\$20.0
2002-03	\$20.0		\$20.0
2003-04	\$26.7		\$26.7
2004-05	\$26.7		\$26.7
2005-06	\$29.3		\$29.3
2006-07	\$36.0		\$36.0
2007-08	\$44.7		\$44.7
2008-09	\$44.7		\$44.7
2009-10	\$35.7		\$35.7
2010-11	\$40.2		\$40.2
2011-12	\$44.7		\$44.7
2012-13	\$60.0	\$50.0	\$110.0
2013-14	\$60.0	\$50.0	\$110.0
2014-15	\$60.0	\$50.0	\$110.0
2015-16	\$60.0	\$50.0	\$110.0
2016-17	\$75.0	\$50.0	\$125.0
2017-18	\$85.0	\$50.0	\$135.0
2018-19	\$110.0	\$50.0	\$160.0
2019-20	\$135.0	\$55.0	\$190.0
2020-21	\$135.0	\$55.0	\$190.0
2021-22	\$175.0	\$55.0	\$230.0
2022-23**	\$275.0	\$65.0	\$340.0
2023-24***	\$385.0	\$85.0	\$470.0
Total	\$1,598.7	\$512.7	\$2,648.7

*This table does not show the two other kinds of tax credits supported by the EITC program: those for Educational Improvement Organizations which support innovative educational programs in partnership with public schools or and those for pre-kindergarten organizations, provided each year since 2004-05.

**In the 2022-23 budget, \$12 million of the \$275 million for EITC scholarships must be used to increase scholarships for students attending an “economically disadvantaged school” OR for a pre-K program.

***Passed in late 2023 as part of the school code. \$60 million of the EITC would be earmarked to increase scholarships for students in economically disadvantaged schools (up from \$12 million).

Sources: EITC: Fiscal years 2001-02 to 2019-20 EITC fiscal year limits for scholarship organizations is from The Tax Compendium, April 2021, p. 42,
https://www.revenue.pa.gov/News%20and%20Statistics/ReportsStats/TaxCompendium/Documents/2021_tax_compendium.pdf. 2021-22 amounts from Act 26 of 2021 here:
<https://www.legis.state.pa.us/cfdocs/legis/li/uconsCheck.cfm?yr=2021&sessInd=0&act=26>. 2022-23 and 2023-24 amounts found here:
<https://www.legis.state.pa.us/CFDOCS/Legis/PN/Public/btCheck.cfm?txtType=PDF&sessYr=2023&sessInd=0&billBody=H&billType=B&billNbr=0301&pn=2311>. 2020-21 EITC amount from Act 16 of 2019 here:
<https://www.legis.state.pa.us/cfdocs/legis/li/uconsCheck.cfm?yr=2019&sessInd=0&act=16>.

OSTC: See information on the Tax Compendium here:
https://www.revenue.pa.gov/News%20and%20Statistics/ReportsStats/TaxCompendium/Documents/2023_tax_compendium.pdf

It’s important to note that the OSTC program, whose intention is to prioritize low-income students and serve students in low-achieving schools, went years without an increase to the program. Since it’s inception, the OSTC program has increased in funding by 70%. Comparatively, funding for the EITC program, which serves a broader constituency in terms of income and geography, has skyrocketed in this same period of time. Since 2012-13, the EITC cap in funding has grown 540%. This shows the priority of voucher proponents in the state has been expanding broad eligibility of the program that targets higher-income families. As mentioned above, often voucher programs in other states start as more limited or targeted programs to get broader buy-in and then over time expand to be more universal. The funding history of our EITC and OSTC programs show clearly the priorities of proponents.

Where Do OSTC and EITC Scholarship Recipients Live?

This section examines the geographical distribution of voucher recipients. It finds that Pennsylvania’s current voucher programs do not touch or impact most of Pennsylvania. The best available indicators of the footprint of these voucher programs are the locations of the scholarship organizations that receive corporate contributions and distribute EITC scholarships. For OSTC scholarships, we have additional information on where students are eligible – districts with low-achieving schools – and where schools accepting OSTC scholarships are located.

The first map below displays, for EITC, the location and the amount of money received by SOs in 2022-2023. Table A1 in the Appendix provides a county-level breakdown of SOs and of the distribution of EITC and OSTC dollars. Map 1 and Table A1 show that:

- If we assume SOs serve primarily students in their geographic area, EITC SOs still serve primarily large urban areas of the state, especially in southeastern and south central Pennsylvania and in Allegheny County. There is one large SO in the center of the state (Central Pennsylvania Scholarship Fund) and one in the Montgomery County (Business Leadership Organized for Catholic Schools – BLOCS) that we know also provide scholarships to schools across the Commonwealth.

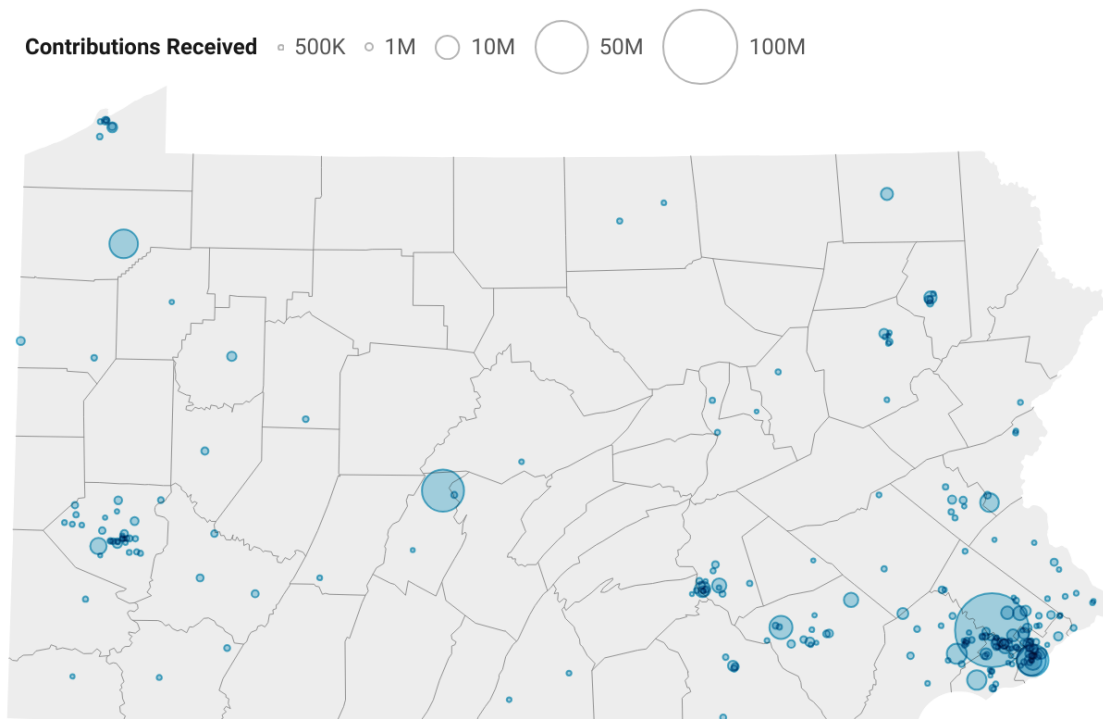
- Thirty-nine counties in 2022-23 do not have a single SO linked with the OSTC program, the non-profit intermediaries that receive tax credits that divert business taxes from the General Fund to taxpayer-funded vouchers. Twenty-nine counties have no SOs linked with the EITC program.
- Across both programs together, 42 counties received less than one-tenth what they would have received if allocations were based on each county's share of K-12 students in the state. Eight more counties received less than a quarter of their share based on the county share of K-12 students.
- From the SO list, there are very few organizations that are located in Pennsylvania's more rural "T" area.

The IFO 2022 report showed that contributions to EITC have grown over time, but are increasingly concentrated in a few organizations. For example, in 2015-16, the top 10 scholarship organizations received 26% of the EITC contributions. By 2019-20, the top 10 organizations received 47%.²⁸

Map 1

Location of Educational Improvement Tax Credit Scholarship Organizations that Provide Taxpayer-Financed Vouchers for Students to Attend Private Schools

Size of circles is scaled to the amount of contributions received in 2022-23



Map: Keystone Research Center • Source: DCED • Created with Datawrapper

²⁸ Independent Fiscal Office, "Pennsylvania Educational Tax Credits: An Evaluation of Program Performance," IFO, January 2022, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

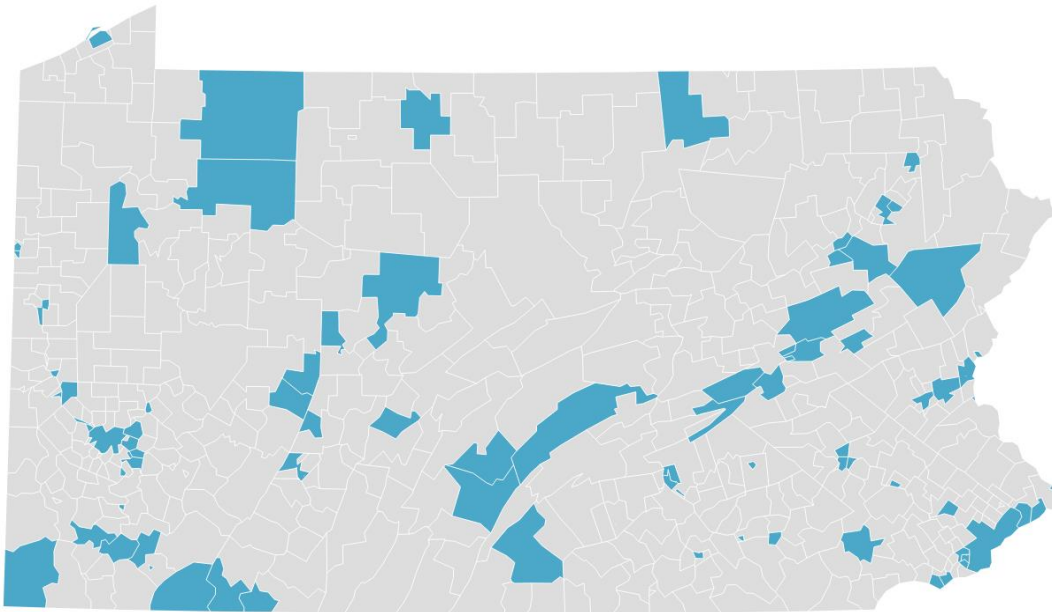
To view this map online, see here: https://www.datawrapper.de/_pAFMU/?v=3

For the OSTC program, we can provide more specific information on where students receiving voucher dollars live. Map 2 below shows school districts with “low-achieving” schools that score in the bottom 15% on standardized test scores (the list is what was used in school year 2023-24).²⁹ Not all students in the school districts shown may receive OSTC scholarships – just those within the school zone of the low-achieving schools. Even though the map overstates the places where students eligible for OSTC scholarships may live, it makes clear that students in most of Pennsylvania are not eligible (students in 422 of Pennsylvania’s 500 school districts).³⁰ Twenty-eight counties out of 67 (43%) do not have any low-achieving schools.

Map 2

School districts where there are "low-achieving" schools-- that is, schools in the bottom 15% of public schools based on standardized test scores

Students living in a school zone that is considered "low-achieving" are eligible for OSTC scholarships



Note: Not all students in these school districts are eligible - students need to live within the particular school zone of the low-achieving school.

Map: Keystone Research Center • Created with Datawrapper

²⁹ This is the lowest 15% of scores of its designation as elementary or secondary schools based on the combined Mathematics/Algebra 1 and ELA/Reading/Literature scores from the annual assessments (PSSA, PASA, Keystone). The 2023-24 list was generated using data from tests in 2021-22. Note: If a student lives within a low-achieving district and that district is no longer on the list, the student may continue to receive the scholarship for up to the lesser of five years or until the student completes grade 12. For more information, see: <https://www.education.pa.gov/K-12/Opportunity%20Scholarship%20Tax%20Credit%20Program/Pages/Overview-of-the-Opportunity-Scholarship-Tax-Credit-Program.aspx>

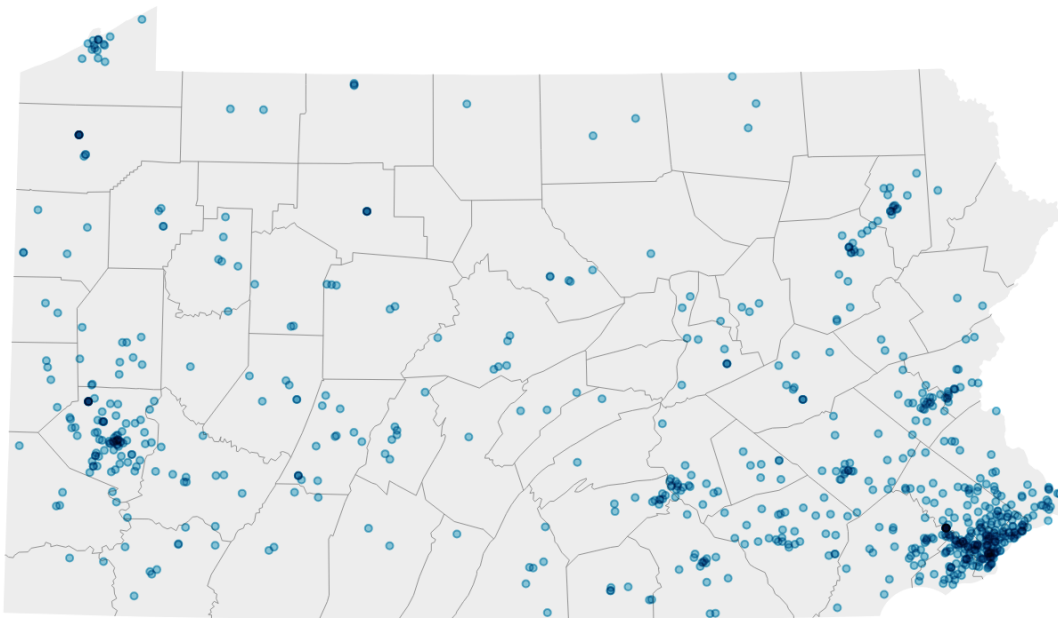
³⁰ The exception is if students live within a low-achieving district and receive a scholarship and then that district was no longer on the list, the student could continue to receive OSTC funds.

To see the map online, see: https://www.datawrapper.de/_/K13I3/

The next map shows the location of private schools that have officially signed up to participate in the OSTC program. A school being on this list does not mean it is currently receiving scholarships, but rather it is eligible to. Now remember, only individuals living in a low-achieving school district can receive OSTC scholarships. Seven counties have no participating private schools: Forest, Cameron, Susquehanna, Pike, Sullivan, Wyoming, Union, and Snyder. Another 21 counties have only 1, 2, or 3 participating private schools within their county. Participating private school locations do not always match with where low-achieving schools are located (map 4). Especially in rural areas of the state, the main, and sometimes only, K-12 school option remains local public schools.

Map 3

Private Schools Participating in the Opportunity Scholarship Tax Credit (OSTC) Program



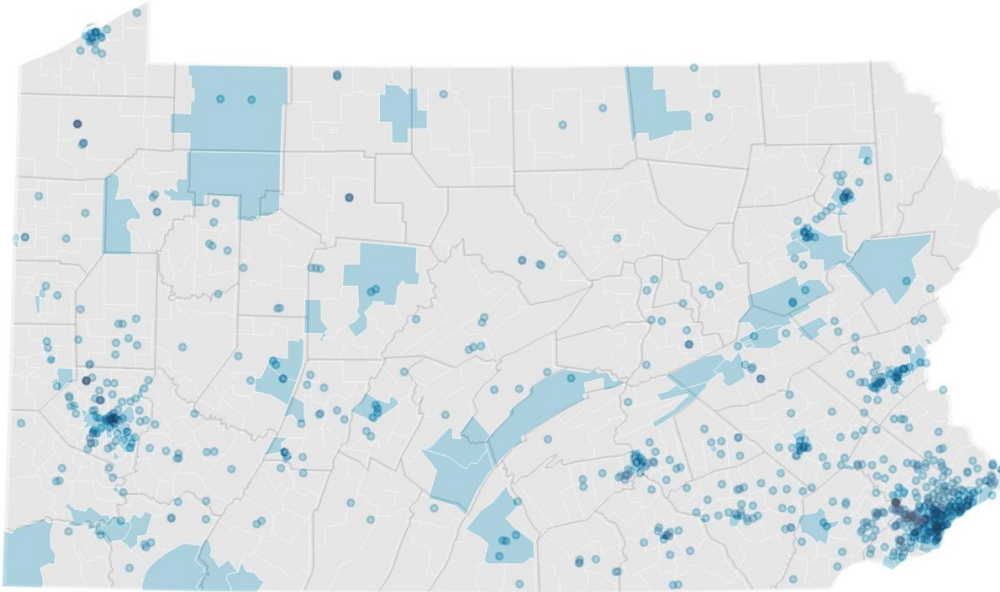
Map: Keystone Research Center • Source: Pennsylvania Department of Education • Created with Datawrapper

To see map online, go here: https://www.datawrapper.de/_/hGLrq/

Map 4 overlays the map showing the school districts that have a low-performing school (map 2) with the map of locations of private schools accepting OSTC vouchers (map 3). It shows that there is a significant mismatch between where students are allowed to make use of scholarship dollars, and where the participating private schools are. There are basically two places in Pennsylvania where there are both low-performing schools and private schools that accept OSTC vouchers: Philadelphia and Pittsburgh.

Map 4

Overlay of low-achieving schools and participating private schools



Source: See source on maps 2 & 3.

Educational and Fiscal Accountability

Pennsylvania Requires Little Information from Scholarship Organizations or Private Schools Receiving Vouchers

Pennsylvania's OSTC and EITC voucher programs provide funding for students to attend private schools but do not require that either the schools or the scholarship students participate in state achievement tests, nor do they require reporting on scholarship student demographics. This is particularly troubling because it means there is no way to: compare the quality of the private schools that taxpayers are subsidizing to the quality of public schools; know who the students are who receive these scholarships—what is their family income level? Did they attend a private or public school before receiving a voucher?; evaluate if funds are being spent as intended; and understand if this program is worth the investment.

In fact, state law explicitly prohibits state government from asking for any achievement data or other programmatic data about EITC scholarship students. After the Department of Community and Economic Development (DCED) started asking scholarship organizations for information about their programs, the legislature enacted Act 46 of 2005, which stated that scholarship organizations only had to report information on the number and amount of scholarships and that “the Department may not require any other information to be provided by scholarship organizations.”³¹

³¹ See Act 46 of 2005, p. 62;

<http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2005&ind=0&body=H&type=B&bn=0628>

Opponents of proposals to require accountability for private schools receiving public dollars, including student testing, point to the role of parental choice in ensuring that their children are properly educated. It seems disingenuous for advocates of this program to say that parental choice will promote higher quality but not make information on quality available to parents.

The 2022 IFO report analyzing Pennsylvania’s voucher programs also came to the conclusion that evaluation of the programs is not possible, noting that it is “not possible to comment on whether state funds have been used effectively due to lack of general and specific outcome data.”³² In fact, our state’s voucher programs publish less data on these programs than most other states. Scholarship organizations and/or private schools receiving EITC/OSTC funds don’t have to share information on a) the number of scholarships by household income, b) student outcomes or academic achievement before and after transfer to the school, c) the percentage of tuition that is covered by the scholarship, d) the school district where the scholarship recipient lives, e) the outcomes for students who applied but were denied a scholarship – for instance, did these students attend a private school even if denied a scholarship?³³ As well as making it impossible to analyze the effectiveness of the programs, the lack of information also makes it impossible to monitor whether organizations abide by the basic rules of the program.

Another concerning element of Pennsylvania’s educational tax credits is the high cap on administrative costs. The IFO report compared the 19 states with state educational tax credits and found that Pennsylvania had the highest cap of all states for the share of money that can be spent for administrative or other purposes – 20% when the IFO published its report. Even at the reduced cap of 10%, Pennsylvania ties with 11 other states for the highest cap on administrative expenses. Seven states have a lower cap. Florida, where vouchers have expanded in recent years, has a 3% cap on administrative costs.³⁴ Prior to the recent change, the IFO reported most organizations receiving tax credits spent less than the 20% maximum but not all. Even 10% administrative costs cuts significantly into the funds available for scholarships.³⁵ Moreover, the state provides no guidelines or reporting requirements regarding the 10% that can be retained for the organization. The lack of guidelines and reporting requirements creates a vulnerability to misuse of funds.

In March of 2024, Pennsylvania Representative Joe Ciresi introduced legislation that will reform the EITC/OSTC programs—House Bill 2063.³⁶ These reforms include: a) cutting Pennsylvania’s high (highest in the country) income limit for EITC/OSTC to 200% of the federal poverty line; b) closing loopholes to ensure SOs cannot keep more than 10% of funding for administrative costs and a requirement for them

³² Independent Fiscal Office, “Pennsylvania Educational Tax Credits: An Evaluation of Program Performance,” IFO, January 2022, p. 32, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

³³ Independent Fiscal Office, “Pennsylvania Educational Tax Credits: An Evaluation of Program Performance,” IFO, January 2022, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

³⁴ Ibid, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

³⁵ Ibid, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

³⁶ For more information about the bill, see here:

<https://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2023&kind=0&body=H&type=B&bn=2063>; and

here: <https://edvoterspa.org/2024/03/finally-some-accountability-for-470-million-in-school-voucher-spending-in-pa/>

to report on how those funds were used; c) retaining records verifying applicant household income; and d) expanding data collection so that these programs can be meaningfully assessed for effectiveness and adherence to program rules.

The Share of Vouchers Going to Expensive Private Schools: Are Vouchers Serving Low-Income Kids?

Another question about the EITC and OSTC voucher programs is how much they end up subsidizing the state's most elite, and expensive, private schools, and affluent families. The answer: a lot. These programs are promoted to the public as an answer for underserved students but are being used at schools where these scholarships would only cover a fraction of the high tuition.³⁷

To estimate what share of the tuition, we use the IFO's estimates for the average amount of scholarships awarded per scholarship student – \$2,314 for EITC and \$1,983 for OSTC. We also identified from an online source “the best” 25 private schools in Pennsylvania and examined whether these schools received EITC and/or OSTC dollars in 2022-23. We found (see Table 4) that:

- 24 out of these 25 schools received EITC tax credits and all but seven of them received OSTC credits (Table 4).
- The 25 schools as a group received \$16.7 million in EITC and OSTC tax credits in 2022-23.
- The 24 schools out of 25 that reported their tuition costs had an average annual tuition of \$41,497.³⁸
- The Episcopal Academy in Newton Square received by far the highest EITC/OSTC contributions - \$5.07 million in 2022-23.
- The third-to-last column shows how many full scholarships EITC funds to each school would provide if these funds provided a student with the full tuition. Considering these 25 best private schools, a total of \$14.7 million would provide just 335 full scholarships (this averages \$43,780 per student per year, higher than \$41,497 because more of the EITC funds go to more expensive private schools within the top 25).
- Using the IFO's estimates, the average EITC (\$2,314) and OSTC (\$1,983) scholarship would barely make a dent in average tuition at the top 25, covering just 5.8% or 5.1% respectively of \$41,497. Unless scholarship students receive significant other aid, these schools would be out of reach financially for most low-income students.³⁹

³⁷ Independent Fiscal Office, “Pennsylvania Educational Tax Credits: An Evaluation of Program Performance,” IFO, January 2022, online at:

http://www.ifo.state.pa.us/download.cfm?file=Resources/Documents/TC_2022_Educational_Tax_Credits.pdf

³⁸ This is an “arithmetic” average not weighted by the share of EITC or OSTC dollars going to each school.

³⁹ Given the lack of reporting on these scholarships, we don't know for sure what the average scholarship would be by institution and therefore are relying on averages to calculate these percentages.

Table 3: Best 25 Private Schools in Pennsylvania, Tax Credits for Vouchers Received in 2022-23

Rank	School	Town	EITC	OSTC	EITC + OSTC	Tuition	% of students receiving financial aid	Total full scholarships EITC funds would provide	% of tuition average EITC scholarship (\$2,314) would cover	% of tuition average OSTC scholarship (\$1,983) would cover
1	Germantown Friends School	Philadelphia	\$77,167	\$71,000	\$148,167	\$44,750	33%	1.7	5.2%	4.4%
2	The Baldwin School	Bryn Mawr	\$674,500	\$209,000	\$883,500	\$40,900	30%	16.5	5.7%	4.8%
3	Mercersburg Academy	Mercersburg	\$25,500		\$25,500	\$45,600	48%	0.6	5.1%	
4	Jack M. Barrack Hebrew Academy	Bryn Mawr			\$0	\$38,000	*	0.0		
5	Linden Hall	Lilitz	\$15,500		\$15,500	\$28,566	38%	0.5	8.1%	
6	The Episcopal Academy	Newton Square	\$4,981,049	\$87,500	\$5,068,549	\$41,500	24%	120.0	5.6%	4.8%
7	The Shipley School	Bryn Mawr	\$651,450	\$196,500	\$847,950	\$44,075	35%	14.8	5.3%	4.5%
8	The Hill School	Pottstown	\$209,444		\$209,444	\$61,410	38%	3.4	3.8%	
9	Malvern Preparatory School	Malvern	\$77,500	\$10,500	\$88,000	\$40,500	*	1.9	5.7%	4.9%
10	Moravian Academy	Bethlehem	\$194,000	\$43,000	\$237,000	\$29,731	49%	6.5	7.8%	6.7%
11	Friends Select School	Philadelphia	\$5,000	\$70,000	\$75,000	\$46,000	38%	0.1	5.0%	4.3%
12	Shady Side Academy	Pittsburgh	\$382,733	\$112,500	\$495,233	\$36,950	20%	10.4	6.3%	5.4%
13	Germantown Academy	Fort Washington	\$2,104,783	\$129,500	\$2,234,283	\$40,855	34%	51.5	5.7%	4.9%
14	Friends' Central School	Wynnewood	\$15,000	\$54,063	\$69,063	\$43,900	41%	0.3	5.3%	4.5%
15	Grier School	Tyrone	\$122,000		\$122,000	\$59,900	*	2.0	3.9%	
16	George School	Newtown	\$35,000	\$8,000	\$43,000	\$47,900	50%	0.7	4.8%	4.1%
17	Westtown School	West Chester	\$115,000		\$115,000	\$43,250	43%	2.7	5.4%	
18	Winchester Thurston School	Pittsburgh	\$42,282	\$21,500	\$63,782	\$30,900	*	1.4	7.5%	6.4%
19	The Agnes Irwin School	Bryn Mawr	\$1,174,583	\$124,247	\$1,298,830	\$43,250	34%	27.2	5.4%	4.6%
20	Lancaster Country Day School	Lancaster	\$616,250	\$324,563	\$940,813	*	43%			
21	William Penn Charter School	Philadelphia	\$777,600	\$166,500	\$944,100	\$41,975	40%	18.5	5.5%	4.7%
22	The Haverford School	Haverford	\$2,281,111	\$333,177	\$2,614,288	\$44,304	42%	51.5	5.2%	4.5%
23	Abington Friends School	Jenkintown	\$31,500	\$27,000	\$58,500	\$36,000	55%	0.9	6.4%	5.5%
24	Sacred Heart Academy Bryn Mawr	Bryn Mawr	\$25,000	\$35,000	\$60,000	\$22,620	35%	1.1	10.2%	8.8%
25	Perkiomen School	Pennsburg	\$40,000		\$40,000	\$43,100	40%	0.9	5.4%	4.6%
	TOTAL		\$14,673,952	\$2,023,550	\$16,697,502			335.2		
	AVERAGE					\$41,497	39%		5.8%	5.1%

*Data not available on Niche.com.

Source: Keystone Research Center analysis of EITC and OSTC data, provided by the state. List of top 25 best private schools in Pennsylvania (2024) comes from NICHE, <https://www.niche.com/k12/search/best-private-schools/s/pennsylvania/>

These data raise troubling questions about how much the EITC and OSTC programs subsidize affluent Pennsylvania families directly or indirectly:

- Given the lack of auditing of who receives vouchers, can we be confident that programs' income limits, which already extend well into the middle-class (\$108,444 plus \$19,088 for each dependent member of the household) are enforced? Pennsylvania's income cap reaches near 500% of the federal poverty level and is higher than the income limits of any other state's tax-credit voucher program.
- Second, what are the demographics of scholarship recipients as a group? While many of these elite schools give some financial aid to less privileged students, most of their students come from affluent families who are, after all, the only ones who can afford full tuition. Do scholarships support a significant number of lower-income and diverse students? Do they increase the income and racial/ethnic diversity of these schools?
- Third, to what extent do the EITC and OSTC programs open the door to schemes that lower tuition for rich families at taxpayers' expense? How much do business owners or members of professional partnerships provide schools with tax credits in exchange for lower tuition for children of those owners or partners? The school ends up with the credit plus some tuition; the contributor gets virtually all the tax credit back and gets lower tuition. Everyone wins...except the taxpayer. Small business owners and members of professional partnerships may also be able to manipulate their reported income across different tax years, thereby meeting the program income limits in years in which a child attends a private school, and receiving a scholarship. The lack of data collected and information gathered, makes these programs potentially rife for misuse.⁴⁰

Even if there is no trading of tax credits for lower tuition and no manipulation of reported income (or straight violation of the program income eligibility limits), these OSTC and EITC dollars are subsidies for schools that cater mostly to the very privileged. These dollars permit some (very) modest reduction in full tuition. At a time when state funding of schools falls short and is inequitable, as evidenced by the 2023 court decision finding Pennsylvania's public education funding system unconstitutional, is this really a good use of taxpayers' money?⁴¹

Box 1: Research Shows that Vouchers Don't Improve, and in Many Instances Even Reduce, School Performance

By now, EITC and OSTC combined represent a major part of Pennsylvania's K-12 investment. Between them in 2019-20 (the last year for which we have numbers of scholarship recipients), the two programs gave out 61,767 scholarships (see table 1). If EITC and OSTC voucher students constituted a single school district, it would have the second-largest enrollment in the state, with enrollment more than double that

⁴⁰ Susan Spicka and Eugene Henninger-Voss, "Frequently Asked Questions about Pennsylvania's Educational Improvement Tax Credit (EITC) and Vouchers for Private and Religious Schools," Education Voters of Pennsylvania and Keystone Research Center, June 2022, online at: https://edvoterspa.org/wp-content/uploads/2022/12/FINAL_EITC_FAQs.pdf

⁴¹ Pennsylvania Capital-Star, "Pa. Court sides with plaintiffs in K-12 school funding case", February 7, 2023 at: <https://www.penncapital-star.com/education/pa-court-declares-k-12-public-school-funding-system-unconstitutional/>

of Pittsburgh Public School's 24,137 students.⁴² Despite its scale, the academic accountability applied to the EITC and OSTC scholarship programs is completely different than that of public schools.

Pennsylvania's public school students must take the Pennsylvania System of School Assessment and Keystone tests in the areas of English language arts, math, and science. We don't know how students using an EITC or OSTC scholarship are faring in terms of their academic achievement because there is no requirement for schools to administer or report on the results of assessments.

Experimentation of voucher programs has been going on in many states over the last several decades – long enough for there to be a substantial body of research conducted on the impact vouchers have on student achievement. A review (2011) of earlier research found little difference in achievement between voucher students and public-school students, with some studies finding positive effects of vouchers on student achievement.⁴³ These early studies, however, primarily analyzed small city-based programs.⁴⁴ More recent research of larger voucher programs in Indiana, Louisiana, Ohio, and Washington D.C., found voucher programs had negative or neutral impact on student achievement.⁴⁵

A Brookings Institution review (2016) of evaluations of the Louisiana and Indiana programs found that public school students who used vouchers to move to private schools scored lower than similar students who stayed in public schools.⁴⁶ The Brookings review added that “The magnitudes of the negative impacts were large...” A Louisiana evaluation used a high-quality random assignment research design, the gold standard in social science research because it emulates drug trials in which researchers randomly assign people to groups getting the treatment and a placebo.⁴⁷ In Louisiana, a lottery placed students into either the “treatment group” (which was given a voucher) or the control group (which was not given a voucher). The study found that an average student at the 50th percentile in math declined to the 34th percentile after one year of attending a private school using a voucher. Reading scores declined too. Harvard Professor Martin West called the negative effect of vouchers on students in Louisiana “as large as any I’ve

⁴² Pittsburgh student population (i.e., Average Daily Membership) for most recent data available (2021-22) available here: <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx>

⁴³ Alexandra Usher and Nancy Kober, “Keeping Informed about School Vouchers: A Review of Major Developments and Research,” 2011, Center on Education Policy, <https://web.archive.org/web/20120104011514/http://www.cep-dc.org/displayDocument.cfm?DocumentID=369>. A Keystone Research Center study 13 years earlier reached similar conclusions: see also Alex Molnar, “Smaller Classes, Not Vouchers, Increase Student Achievement,” Keystone Research Center, 1998; online at <https://eric.ed.gov/?id=ED448225>.

⁴⁴ Joshua Cohen, “Apples to outcomes?” Revisiting the achievement v. attainment differences in school voucher studies,” Brookings, September 1, 2022. Online at: <https://www.brookings.edu/articles/apples-to-outcomes-revisiting-the-achievement-v-attainment-differences-in-school-voucher-studies/>

⁴⁵ Jonathon N. Mills, Anna J. Egalite, Patrick J. Wolf, “How Has the Louisiana Scholarship Program Affected Students? A Comprehensive Summary of Effects after Two Years” Education Research Alliance for New Orleans, February 22, 2016. Online at: <https://educationresearchalliancenola.org/files/publications/ERA-Policy-Brief-Public-Private-School-Choice-160218.pdf>; R. Joseph Waddington and Mark Berends, “Impact of Indiana Choice Scholarship Program: Achievement Effects for Students in Upper Elementary and Middle School,” *Journal of Policy Analysis and Management*, Vol. 37, Issue 4, p. 783-808.; David Figlio and Krzysztof Karbownik, “Evaluation of Ohio’s EdChoice Scholarship Program: Selection, Competition, and Performance Effects,” Thomas Fordham Institute, July 2016. Online at: <https://files.eric.ed.gov/fulltext/ED575666.pdf>.

⁴⁶ Mark Dynarski, “On negative effects of vouchers,” *Evidence Speaks Reports*, Vol. 1, #18, May 26, 2016, p. 2, online at <https://www.brookings.edu/research/on-negative-effects-of-vouchers/>

⁴⁷ In drug trials or educational research, random assignment aims to avoid “sample selection bias” and ensure that the treatment and control groups are the same so that outcomes differences can be attributed to the drug or the difference in educational programming.

seen in the literature.”⁴⁸ A later Brookings piece (2022) reported declines in math of half a standard deviation, more than double some estimates of the effects of the pandemic on learning loss. These findings have been found to persist over time as well.⁴⁹

Students in Ohio’s Ed Choice voucher programs fared worse on state exams than their peers who remained in public schools.⁵⁰ An evaluation of Washington D.C.’s voucher program found that students in their first year with a voucher had worse achievement in math than students who applied for the program but did not receive a voucher.⁵¹ Voucher students in the Indiana Choice Scholarship Program also experienced an achievement loss in math relative to public school students.⁵² Research on vouchers has shown that the larger the program, the worse the results tend to be for students in voucher programs.⁵³

The findings of these studies accord with the larger literature reviewed in prior Keystone Research Center reports.⁵⁴ They are also consistent with international research on large-scale voucher programs in Chile and India.⁵⁵ By contrast, both international and interstate comparisons show that the highest-performance countries and states are not distinguished by having vouchers to attend private school. They are characterized instead by such factors as adequate and equitable funding, universal investment in early childhood education, and systems of teacher education and induction that better integrate practice teaching with college classes and provide mentoring and peer learning once on the job.

⁴⁸ Kevin Carey, “Dismal Results Surprise Researchers as DeVos Era Begins,” *New York Times*:

https://www.nytimes.com/2017/02/23/upshot/dismal-results-from-vouchers-surprise-researchers-as-devos-era-begins.html?_r=0

⁴⁹ For more information see Joshua Cohen’s piece at Brookings “‘Apples to outcomes?’ Revisiting the achievement v. attainment differences in school voucher studies,” Brookings, September 1, 2022. Online at:

<https://www.brookings.edu/articles/apples-to-outcomes-revisiting-the-achievement-v-attainment-differences-in-school-voucher-studies/>. Also see: Matt Barnum, “Do voucher students’ scores bounce back after initial declines? New research says no,” Chalkbeat, April 23, 2019. Online at: <https://www.chalkbeat.org/2019/4/23/21055489/do-voucher-students-scores-bounce-back-after-initial-declines-new-research-says-no/>

⁵⁰ David Figlio and Krzysztof Karbownik, “Evaluation of Ohio’s EdChoice Scholarship Program: Selection, Competition, and Performance Effects,” Thomas Fordham Institute, July 2016. Online at: <https://files.eric.ed.gov/fulltext/ED575666.pdf>.

⁵¹ Reading results were not statistically significant. Mark Dynarski, Ning Rui, Ann Webber, Babette Gutmann, Meredith Bachman, “Evaluation of the DC Opportunity Scholarship Program,” National Center for Education Evaluation and Regional Assistance, June 2017. Online at: <https://ies.ed.gov/ncee/pubs/20174022/pdf/20174022.pdf>.

⁵² Joseph Waddington and Mark Berends, “Impact of Indiana Choice Scholarship Program: Achievement Effects for Students in Upper Elementary and Middle School,” *Journal of Policy Analysis and Management*, Vol. 37, Issue 4, 2018, p. 783-808.

⁵³ Joshua Cowen, “Research on school vouchers suggests concerns ahead for education savings accounts,” Brookings, August 15, 2023, online at: <https://www.brookings.edu/articles/research-on-school-vouchers-suggests-concerns-ahead-for-education-savings-accounts/>

⁵⁴ Keystone Research Center reviewed research through 2011 in Stephen Herzenberg, *No Accountability: Pennsylvania’s Track Record Using Tax Credits to Pay for Private and Religious School Tuition*. Keystone Research Center, April 11, 2011; <http://keystoneresearch.org/EITC-accountability>. The research available through the late 1990s was reviewed in Alex Molnar, *Smaller Classes and Educational Vouchers: A Research Update*, Keystone Research Center, June 1999. Alex Molnar, *Smaller Classes, Not Vouchers*, Keystone Research Center, 1998. Both online at www.keystoneresearch.org.

⁵⁵ See Martin Carnoy, *School vouchers are not a proven strategy for improving student achievement*, Economic Policy Institute, February 28, 2017; <http://www.epi.org/publication/school-vouchers-are-not-a-proven-strategy-for-improving-student-achievement/>.

Private Schools, Despite Receiving Public Money, Discriminate Against Students in a Variety of Ways

Private schools that receive voucher dollars do not have to comply with the non-discrimination requirements applicable to public schools. As a result, the EITC and OSTC programs can subsidize discrimination against families and students with physical or learning disabilities, with certain demographic characteristics, religious backgrounds, or other characteristics that private schools choose not to admit. And they do.

Education Voters, in recently published research, found that a full 100% of OSTC-recipient examined schools had policies in place that could be used to discriminate against students on the basis of one of the following: LGBTQ+ status, pregnancy or abortion, religion, disability, academics, or “right fit.” The report found that in Pennsylvania close to one in five schools explicitly discriminate against LGBTQ+ students; nearly half the schools engage in some type of discrimination based on religion; more than half of the schools discriminate on the basis of disability; more than half have requirements that allow them to discriminate against students based on their academic performance or ability; 13% of schools have punitive abortion or pregnancy policies; and more than 80% have policies that allow them to refuse admission to the school due to not being the “right fit” for the school.⁵⁶ While school choice advocates have framed voucher programs as “parental choice,” the fact is that it is actually the private schools that choose their students.

Pennsylvania Vouchers and Religious Schools

The Share of Vouchers Going to Religious Schools

The lack of accountability in Pennsylvania’s OSTC and EITC programs extends to curriculum. Private schools in Pennsylvania do not have to be accredited, only registered with the state, and curriculum guidelines are limited to proscribed subjects being taught for the required amount of time.⁵⁷ Licensing is mandatory for private schools with certain exceptions, one of them being religious schools. Licensing requirements are enforced by the state board of private academic schools and “govern health and safety, teaching and administrative staff, courses of study and instructional equipment, student attendance, records, fees, transportation, advertising, conditions of the premises, procedures for school closings, and financial responsibility.”⁵⁸ Religious schools have more leeway than other private schools in terms of curriculum and other standards, and are less regulated by the state.

⁵⁶ Education Voters of Pennsylvania, “Pennsylvania Voucher Schools Use Tax Dollars to Advance Discrimination,” Education Voters of PA, December, 2023, Online at: https://edvoterspa.org/wp-content/uploads/2023/12/EDVO_VOUCHER_REPORT_Dec2023.pdf

⁵⁷ Pennsylvania code, Title 22, Chapter 51: 22 Pa. Code 51.34. Certification for teachers, online at: <https://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/022/chapter51/s51.34.html> ; Also see: <https://www2.ed.gov/about/inits/ed/non-public-education/regulation-map/pennsylvania.html#:~:text=Non-religious%2C%20private%20schools%20%28K%E2%80%9312%29%20must%20be%20either%20licensed,principal%27s%20notarized%20certification%20or%20affidavit.%20...%20More%20items>

⁵⁸ <https://www2.ed.gov/about/inits/ed/non-public-education/regulation-map/pennsylvania.html>

Most of the funds distributed through Pennsylvania’s OSTC and EITC programs go to religious organizations (see Table 2 and Table 3). (These two tables are derived from the raw data on Appendix Tables A1 and A2. These appendix tables list SOs in 2022-23 for each program and the amount of tax credits received by each SO from each program.) Table 2 shows that religious organizations make up 42% of the EITC scholarship organizations, but 74% of the funds (\$185 million) were distributed to these religious organizations. Some of the remaining 26% in EITC funds go to religious organizations but through SOs that distribute money to both religious or secular private schools so we do not know the split between these two categories. Table 3 shows OSTC scholarship organizations and the distribution of funds – 40% goes to religious private schools, 15% goes to secular schools, and 45% goes to SOs that provide funding to both religious and secular organizations. One reason this last category is high is due to \$18 million distributed by the Central Pennsylvania Scholarship Fund SO, which provides funding to both religious and secular private schools throughout the Commonwealth. This SO now distributes more than 100 times the \$169,300 it gave out in 2014-15.

If we consider EITC and OSTC scholarship funds going to religious schools and half of that going to SOs that provide funding to religious and secular schools, we estimate that at least 78% of these funds are going to religious schools, or \$240 million. This is less than what Education Voters found in an analysis of OSTC voucher schools conducted in late 2023 – Ed Voters found that 89% of schools accepting OSTC vouchers were religious schools.⁵⁹ This reinforces our notion that our estimates are likely an underestimate.

Table 4

Profile of EITC Scholarship Organizations and Funds Distribution in 2022-23				
	Funds Received 2022-23	Share of \$ Received 2022-23	# of SOs 2022-23	Share of SOs 2022-23
Religious	\$185,246,083	74.4%	100	42.9%
Secular	\$24,876,597	25.8%	107	45.9%
Both Religious and Secular	\$38,954,993	12.1%	26	11.2%
Total	\$249,077,673	100.0%	233	100.0%
<i>Source: Keystone Research Center analysis based on Department of Community and Economic Development data on EITC Scholarship Organizations</i>				

⁵⁹ Education Voters of Pennsylvania, “Pennsylvania Voucher Schools Use Tax Dollars to Advance Discrimination,” Education Voters of PA, December, 2023, Online at: https://edvoterspa.org/wp-content/uploads/2023/12/EDVO_VOUCHER_REPORT_Dec2023.pdf. Education Voters looked at every fourth school listed on the Pennsylvania Department of Education website as participating in the Opportunity Scholarship Tax Credit (OSTC) program—197 schools out of the total of 789. Of these schools analyzed, 89% were religious schools. Since EITC schools are not publicly shared, we examined the Scholarship Organizations for EITC and OSTC, giving us a more conservative estimate.

Table 5

Profile of OSTC Scholarship Organizations and Funds Distribution in 2022-23				
	Funds Received 2022-23	Share of \$ Received 2022-23	# of SOs 2022-23	Share of SOs 2022-23
Religious	\$22,664,316	39.7%	75	46.0%
Secular	\$8,818,470	15.4%	73	44.8%
Both Religious and Secular*	\$25,638,125	44.9%	15	9.2%
Total	\$57,120,911	100.0%	163	100.0%

* \$18 million of the \$25.6 million (71%) in this category goes through the scholarship organization called "Central Pennsylvania Scholarship Fund," which funds both religious and secular private schools throughout the Commonwealth. See the list of schools here: <https://www.pennsylvaniaeitc.org/supported-schools.html>
Source: Keystone Research Center analysis based on Department of Community and Economic Development data on EITC Scholarship Organizations

Box 2: Religious Schools in Other States Also Receive Most Taxpayer-Funded Voucher Dollars

The estimate in this report that at least three-quarters of taxpayer-funded voucher dollars go to religious schools is consistent with estimates from voucher programs in other states.

Florida

Step Up for Students, which administers the Tax Credit Tuition funding, consistently reports that about 80% of the students attend religious schools. In the 2021-2022 school year it was 81%.⁶⁰

North Carolina

Over 88% of voucher dollars went to religious schools in 2022-23.⁶¹

Milwaukee

About 90% of Milwaukee Parental Choice students attend religious schools.⁶²

Alabama

⁶⁰ Laura Pappano, "Florida just expanded school vouchers – again. Here's what it could mean for public education," USA Today, April 24, 2023, online at: <https://www.usatoday.com/story/news/education/2023/04/24/florida-private-school-voucher-expansion/11688114002/#:~:text=More%20recent%20state%20data%20shows,them%20to%20attend%20religiou s%20schools>

⁶¹ Public Schools First, NC, "The Facts on School Vouchers," Public Schools First, NC, online at: <https://publicschoolsfirstnc.org/resources/fact-sheets/the-facts-about-school-vouchers/#:~:text=More%20than%2072%25%20of%20the,85.6%25%20of%20total%20voucher%20dollars>

⁶² Freedom from Religion Foundation, State & Church FAQ," online at: <https://ffrf.org/faq/state-church/item/22697-wisconsin-vouchers>

Voucher students attending religious schools have been consistently at about 90%.⁶³

Arkansas

Over 88% of voucher students attended religious schools in the first year of the state's voucher program.⁶⁴

“Biblical Worldview” Education: Creationism as Science and the Bible as Literal History

Religious private schools (K-12) in Pennsylvania have little accountability to the state. Licensing and accreditation by a state-approved agency are optional. The requirements for religious private schools are simply registering and documenting that the school will meet compulsory attendance requirements and teach the mandated number of hours in specific subject areas.⁶⁵

Many Catholic, Protestant, Jewish, and other private religious schools do choose to get licensing or state-approved accreditation and many of these schools have curricula in required subject areas similar to those used in public schools. Some private religious schools, however, teach curricula based on theological dogma instead of facts, including creationism as science.

The widely publicized 2005 *Kitzmiller v. Dover* case (in the U.S. District Court for the Middle District of Pennsylvania) banned the teaching of creationism as science in Pennsylvania public schools.⁶⁶ EITC/OSTC tax credit programs have provided a way around this decision and allowed public funding of the teaching of creationism as science as well as other curricula that conflict with established science and history. Curricula grounded in literal creationism were once the almost exclusive domain of fundamentalist schools but have now become big business. Publishers of fundamentalist textbooks have flourished with the growth of the homeschooling market and expansion of vouchers and tax credit programs.

Publishers market these curricula under the label of “biblical worldview education,” even though this perspective conflicts with the beliefs and biblical interpretations of most Christians. It is grounded in “young earth creationism” or the belief that the earth is only a few thousand years old, which provides the foundation for all this perspective’s science and history including the origins of race and nations.⁶⁷

⁶³ Trisha Powell Crain, “Alabama school choice scholarship funds to attend religious private schools,” AL.com, August 1, 2022, online at: <https://www.al.com/educationlab/2022/08/alabama-school-choice-scholarships-funds-students-to-attend-religious-private-schools.html#:~:text=While%20the%20program%20began%20operating,the%20same%20around%2090%25>

⁶⁴ Hunter Field, “Arkansas education officials release first annual school voucher report,” Arkansas Advocate, October 5, 2023, online at: <https://arkansasadvocate.com/2023/10/05/arkansas-education-officials-release-first-annual-school-voucher-report/>

⁶⁵ According to state code, “The Commonwealth is not empowered to approve the faculty or staff of any registered, nonlicensed religious school.”

⁶⁶ Glenn Branch, “The end of *ACSI v. Stearns*,” October 19, 2010, online at: <https://ncse.com/news/2010/10/end-acsi-v-stearns-006258>

⁶⁷ Although creationism and anti-evolution beliefs have been central to American fundamentalism for more than a hundred years, the current wave of modern young earth creationism is a relatively new phenomenon, introduced in the 1960s and credited to the work of Henry Morris and the Institute for Creation Research.

Examples of the publishers used in Pennsylvania schools with EITC/OTSC students include Bob Jones University Press, A Beka Book, and Accelerated Christian Education (ACE). Fundamentalist Baptist curriculum providers who rejected the concept of secular education founded these publishing houses in the 1970s. More specifically, Bob Jones University alumni founded both A Beka and ACE.⁶⁸ Bob Jones University (BJU), a fundamentalist college in South Carolina, was at the center of a Supreme Court Case which determined that the IRS could remove tax-exempt status from racially discriminatory schools. BJU removed the last of its race-based restrictions in 2000.

These three publishers - BJU Press, A Beka Book, and ACE - have provided relatively inexpensive curricula to thousands of private religious schools as well as homeschoolers. For example, A Beka alone claims to provide curricula to 10,000 private schools, and to have trained over 200,000 teachers.⁶⁹ BJU Press advertises that it ships 80,000 boxes of curriculum every year.

A database of 7,200 private schools in 25 states with taxpayer-subsidized students found in 2017 that about one-third of U.S. non-Catholic Christian private schools used one or more of these three publishers.⁷⁰ Following are examples of the content of Science, History, and Economics textbooks from these publishers.

- Many science and history textbooks begin with a section on a biblical worldview as “right thinking” and the world views of non-Christians and Christians who do not agree with them as against God’s will.
- The earth is described as only a few thousand years old, and fossils and geologic formations are described as the results of Noah’s flood. Evolution is described as not scientific and as a destructive faith. Cosmogony (the study of the origin of the universe, especially the solar system) is introduced as a “relatively new field of study for young-earth scientists.”⁷¹
- Environmentalism is presented as a religion in conflict with Christianity. Climate change is dismissed as either not scientific or not necessarily caused by human activity. There are references to positive effects of climate change such as opening up the Arctic for oil exploration.
- History textbooks present a literal reading of the bible as a timeline of human history, identifying races and nations by their biblical role. Africans are described as descending from Noah’s son Ham. Although less overt in current editions, A Beka and BJU Press textbooks still

⁶⁸ A Beka Book was founded by Arlin and Beka Horton, 1951 graduates of BJU. See:

<https://www.christianitytoday.com/news/2020/july/beka-horton-died-abeka-pensacola-homeschool-curriculum.html?fbclid=IwAR14AS6nEOo-6Kwr3vTJqhU5CRzE7Jx8dtKg05asXXFYAu8tmyosb9ROP1M>

Accelerated Christian Education/School of Tomorrow was founded by BJU alumnus Donald Howard. Former Pennsylvania State Rep. Sam Rohrer, who claims authorship of the current Pennsylvania EITC program, is a 1977 BJU alumnus and was BJU Alumnus of the Year in 2013.

⁶⁹ A Beka Academy Inc. most recent 990 shows revenue of over \$134 million dollars. This includes distance learning and video instruction for homeschoolers or to substitute for classroom instructors. Online at:

<https://projects.propublica.org/nonprofits/organizations/593458436>

⁷⁰ This database was created by Huffington Post journalist in 2017. Online at:

https://www.huffpost.com/entry/school-voucher-evangelical-education-betsy-devos_n_5a021962e4b04e96f0c6093c

Other journalists and researchers have also found A Beka and BJU Press to be leading publishers in private choice schools. Online at: <https://www.orlandosentinel.com/2018/05/31/who-is-behind-christian-curriculum-companies-that-supply-lessons-to-floridas-voucher-funded-private-schools/> and <https://www.pbs.org/independentlens/blog/hundreds-of-voucher-schools-teach-creationism-in-science-classes/>

⁷¹ BJU Press, *Earth Science*, 5th ed., Greenville, SC: BJU Press, 2018, 612.

present the narrative of the “curse of Ham,” a narrative used in the past as biblical justification for slavery and segregation.⁷²

- The hardships of slavery are downplayed. Slavery and the treatment of Native Americans were supposedly mitigated by their conversion to Christianity.
- The continent of Africa is described as having a 10% literacy rate and missionary schools threatened by communist leaders.⁷³ Nelson Mandela is described as a Marxist agitator who moved South Africa toward communist tyranny after winning a 1994 presidential election marked by widespread fraud.⁷⁴
- The Great Depression is described as “magnified” in “socialist propaganda,” such as “rumors of mortgage foreclosures, mass evictions, and hunger riots and exaggerated statistics,” to move America toward socialism. The Great Depression is claimed to have been partially caused by “government interference in the free market economy” and prolonged by the New Deal.⁷⁵
- Capitalism is promoted as biblically mandated. Recessions and economic problems are portrayed as the result of government interference, labor unions, taxes, and regulating agencies, including the Food and Drug Administration (FDA) and the Environmental Protection Agency (EPA).⁷⁶
- Socio-economic problems are individualized as personal weakness or sin.
- Milton Friedman is celebrated for his “practical ideas” including the “abolishment of the United States public school system and Social Security.”⁷⁷
- Catholicism is described as “Romanism” and as a “dangerous mixture of truth and error.”⁷⁸ Mainline Protestant churches are described as abandoning the gospel. Non-Christian faiths are described as false religious beliefs and the source of poverty and societal ills.

There are numerous other publishers as well as school associations that promote and defend the teaching of curricula grounded in creation science and the Bible as literal history.

The Association of Christian Schools International (ACSI) is a national and international school association with 155 member schools in Pennsylvania. It promotes its association’s schools as having a higher “belief in biblical accuracy in scientific and historical matters” than other Protestant Christian and

⁷² *Noah’s Curse: The Biblical Justification of American Slavery*, by Stephen R. Haynes describes the role of this narrative in slavery, segregation, and discrimination at BJU. BJU Press, *World History*, 5th ed., Greenville, SC; BJU Press, 2019, 16-18; and A Beka Book, *World History and Cultures in Christian Perspective*, 3rd ed., Pensacola, FL: A Beka Book, 2010, 2-7.

⁷³ A Beka Book, *Old World History & Geography in Christian Perspective*, 4th ed., Pensacola, FL: A Beka Book, 2023, 153.

⁷⁴ A Beka Book, *World History and Cultures in Christian Perspective*, 3rd ed., Pensacola, FL: A Beka Book, 2010, 450.

⁷⁵ A Beka Book, *United States History in Christian Perspective: Heritage of Freedom*, 3rd ed., Pensacola, FL: A Beka Book, 2009, 432-434, 443.

⁷⁶ A Beka’s *Economics: Work & Prosperity in Christian Perspective*, closes with a narrative titled “Killing the Goose that Lays the Golden Eggs” about an imaginary company destroyed by taxes, labor unions, OSHA, and nondiscrimination laws.

⁷⁷ A Beka Book, *Economics: Work & Prosperity in Christian Perspective*, 3rd ed., Pensacola, FL: A Beka Book, 2012, p. 157

⁷⁸ A Beka Book, *World History and Cultures in Christian Perspective*, 3rd ed., Pensacola, FL: A Beka Book, 2010, 120-121; and BJU Press, *World History*, 5th ed., Greenville, SC; BJU Press, 2019, 195.

Catholic schools.⁷⁹ ACSI currently publishes its own creationist textbook series under the label Purposeful Design Publications. ACSI also provides its own accreditation program for member schools, teacher certification, and continuing education units (CEUs). The CEUs are available in young earth creationism, including in partnership with the Institute for Creation Research.

ACSI filed a case against the University of California in 2006 after the university system refused to accept credit for high school history and science classes taught from A Beka and BJU Press textbooks. The university system argued that these textbooks did not provide adequate preparation for college, failed to encourage critical thinking skills, and failed to cover “major topics, themes, and components” of U.S. history. The case was decided in favor of the university system in 2010.

ACSI Pennsylvania (ACSIPA) is a tax credit scholarship organization for EITC and OSTC. In the 2022-2023 school year it received just under \$8 million dollars in EITC tax credits and over \$1 million in OSTC tax credits. In addition to promoting private school choice programs and lobbying against state requirements or accountability, ACSIPA has a stated mission of campaigning against LGBT rights in the name of preserving religious liberty.⁸⁰

Box 3: No Accountability: The Religious/Libertarian Partnership

The lack of accountability for vouchers and neovouchers is a feature and not a bug. Maintaining this lack of accountability makes it possible to hold together an unlikely partnership of libertarians, businesses seeking to profit from school privatization, and religious thinkers, leaders, and funders.

“Public Schools: Make Them Private” was the title of a 1995 Washington Post oped by economist Milton Friedman.⁸¹ Friedman wrote, “Vouchers are not an end in themselves; they are a means to make a transition from a government to a market system.” The next year Friedman founded the Friedman Foundation for Educational Choice (renamed EdChoice) and he promoted education privatization until his death in 2006. One of his last public appearances was at the American Legislative Exchange Council (ALEC) conference, where he restated his ideal of abolishing the public school system and having parents pay for education, “just as they pay for their food, housing, and clothing.”⁸²

Friedman was joined in his quest for the privatization of education by the often uncomfortable partnership of religious school advocates and libertarians. Libertarian thinkers and financial investors in the anticipated multi-trillion dollar privatized education market, have worked side

⁷⁹ ACSI, “Schools: The Best Choice or Your Child,” ACSI, online at:

<http://www.champion.org/acsipa/sites/default/files/ACSI-Schools-Best-Choice-Brochure.pdf>

⁸⁰ See ACSIPA webpage with a webinar link titled “PA Sexual Identity Workshop Information,” online at:

www.acsipa.org/node/142

⁸¹ Milton Friedman, “Opinion: Public Schools: Make Them Private,” Washington Post, February 18, 1995, online at:

<https://www.washingtonpost.com/archive/opinions/1995/02/19/public-schools-make-them-private/5d5c9c9b-675e-451b-b106-6d9ba6dad2d1/> Also see Friedman’s 1973 NY Times article, Selling Schooling Like Groceries: The Voucher Idea. <https://timesmachine.nytimes.com/timesmachine/1973/09/23/97456372.html?pageNumber=280>

⁸² See Milton Friedman’s speech at ALEC’s 33rd annual meeting online here: <https://www.c-span.org/video/?193534-1/economic-issues>. In this speech, Friedman added, “That, of course, would leave some indigent and problems of charity. Those should be handled as charity problems, not educational problems.”

by side with conservative religious leaders, including self-declared theocrats.⁸³ While leaders from both sides of this partnership have supported substantial or total privatization of education, not all have always agreed on vouchers as the vehicle. Overcoming that division has been key to their success, now seen in the passage of “universal vouchers” in 11 states.⁸⁴

A debate hosted by the Cato Institute in 1997 between prominent pro-privatization advocates illustrates the divide that existed on support for vouchers.⁸⁵ The hosts and participants on both sides of the debate endorsed a proclamation for “ending government involvement in education.” The Alliance for Separation of School and State published the proclamation signed by numerous religious, think tank, policy, and business leaders.⁸⁶

The debaters hosted by Cato Institute in 1997 agreed on the goal of abolishing public education but not on how to achieve that end.⁸⁷ The anti-voucher side in the debate feared that publicly funded vouchers would become permanent instead of transitioning to a fully private education system and that public funding would bring with it regulations for schools with voucher students. Shifting the anti-voucher side’s views depended on legal and policy strategies to overcome the fear of public regulation.⁸⁸

A 1999 book written from a pro-voucher viewpoint, *The Politics of School Choice*, provides an inside look at the process for overcoming voucher resistance from Pennsylvania religious schools. The book unpacks the diverse views of the leaders, coalitions, and strategies of the movement, including some of the concerns about requirements for student selection and

⁸³ Douglas Dewey, writing for Foundation for Economic Education in 1996, quotes Michael Milken on potential of a global \$2 trillion dollar education market in an article titled “How to Separate School and State: A Primer.” <https://fee.org/articles/how-to-separate-school-and-state-a-primer/> Theocratic leaders playing significant roles in trying to end public education included the intellectual founders of Christian Reconstructionism, Rousas Rushdoony and Gary North. Rushdoony, founder of the Chalcedon Foundation, was an expert witness for homeschoolers and private schools in numerous legal cases.

⁸⁴ “Universal Unregulated” vouchers are defined in a 1999 publication by Matthew Brouillette, Education Director at Mackinac Center for Public Policy. In 2002 Brouillette became president of the Commonwealth Foundation. <https://files.eric.ed.gov/fulltext/ED451287.pdf>. EdChoice celebrates expansion to universal or near universal vouchers to 11 states. <https://www.edchoice.org/engage/school-choice-in-the-states-march-2024/>

⁸⁵ Joseph L. Bast, David Harmer, Douglas Dewey, “Cato Institute Policy Analysis No. 269: Vouchers and Educational Freedom: A Debate,” March 12, 1997, online at: <https://www.cato.org/sites/cato.org/files/pubs/pdf/pa269.pdf>. This widely publicized debate included Joseph Bast, the president of Heartland Institute, David Harmer, former Heritage Foundation fellow and one of the architects of the 1993 California voucher initiative, and Douglas Dewey, president of the National Scholarship Center.

⁸⁶ Alliance for the Separation of School and State, “Our proclamation,” May 7, 2009, online at: <https://web.archive.org/web/20120206223643/http://schoolandstate.org/proclamation.htm> Signers of the Separation of School and State Proclamation included Ed Crane, Cato Institute founder and president from 1977 to 2012, and David Boaz, scholar and former Vice President of Cato. Jeffrey Yass, one of the nation’s largest pro-voucher funders, served on the board of Cato from 2003 to October, 2022.

⁸⁷ Marshall Fritz, founder of the Alliance for Separation of School and State, joined numerous other privatization advocates voicing their opposition to vouchers on similar grounds.

⁸⁸ A 2005 ACSI position paper cited control over student admissions as a condition for supporting school choice programs. A 2022 study of ACSI leaders showed 80% “inclined to participate with no changes to school operations, open enrollment mandates reduce participation rates by 62 percentage points and employment regulations reduce participation rates by 79 percentage points.” See <https://www.tandfonline.com/doi/abs/10.1080/15582159.2022.2113011>

retention, teacher qualification, curricula standards, testing, and collective bargaining. It shows how legal strategies to place statutory protections for religious private schools into state law prior to the passing of voucher legislation helped overcome the opposition to vouchers. For example, the following “religious education protective amendment,” as described in *The Politics of School Choice*, was added to Pennsylvania school law in section 13-1327 on compulsory attendance.⁸⁹

"Nothing contained in this act shall empower the Commonwealth, any of its officers, agencies or subdivisions to approve the course content, faculty, staff or disciplinary requirements of any religious school referred to in this section without the consent of said school."⁹⁰

The late William B. Ball, founder of a law firm in Harrisburg who argued nine cases before the U.S. Supreme Court, was the source of much of the legal guidance to pro-voucher supporters in Pennsylvania. Ball was counsel for the Association of Christian Schools International (ACSI) for two decades. In 1980, he was employed by ACSI to represent a member school in one of several cases concerning religious school discrimination against minorities.⁹¹ Ball would go on to represent Bob Jones University in the historic Supreme Court case in which BJU and Goldsboro Christian Schools defended their discriminatory policies as based on their religious beliefs and that revocation of their tax-exempt status violated their First Amendment free speech and religious freedom rights.⁹² Ball also represented ACSI schools in the successful effort to exempt religious schools, churches, and ministries from the Americans with Disabilities Act (ADA).⁹³

Archives document Ball’s interaction with the Reagan administration and with leading architects of the networks of conservative and libertarian think tanks and advocacy organizations built starting in the 1970s.⁹⁴

The last 40 years of the joint libertarian/religious assault on “government schools” is now masked with terms like the “new civil rights movement” and the “new abolitionism.” The head

⁸⁹ Morken, Hubert and Formicola, Jo Renee, *The Politics of School Choice*, Lanham, Maryland: Rowan & Littlefield Publishers, 1999.

⁹⁰ See Case Text, “24 Pa. Stat. 13-1327”, online at: <https://casetext.com/statute/pennsylvania-statutes/statutes-unconsolidated/title-24-ps-education/chapter-1-public-school-code-of-1949/article-xiii-pupils-and-attendance/enforcing-attendance/section-13-1327-compulsory-school-attendance>

⁹¹ ACSI hired Ball to represent a member school in the case *Green v. Regan*. https://www.reaganlibrary.gov/public/digitalibrary/smof/publicliaison/blackwell/box-033/40_047_7007844_033_015_2017.pdf Archive of Christian School Comment, newsletter of ACSI, Vol.14, No. 2.

⁹² The case included Goldsboro’s interpretation of race as determined by lineage from Noah’s three sons, Ham, Shem, and Japheth. This narrative, complete with maps, is still included in BJU and A Beka Book texts.

⁹³ <https://files.eric.ed.gov/fulltext/ED512697.pdf>. William Ball, representing ACSI argued that religious schools and organizations should be exempt.

⁹⁴ Archives including Reagan Library and Liberty University Archives include correspondence between Ball and Howard Phillips, Morton Blackwell, and others. For example, see https://www.reaganlibrary.gov/public/digitalibrary/smof/publicliaison/blackwell/box-036/40_047_7007844_036_018_2017.pdf

of the Koch-funded Clemson Institute for the Study of Capitalism equates abolishing public education with ending chattel slavery.⁹⁵

Pennsylvania public education continues to be a primary target of this partnership and lack of accountability for vouchers and neovouchers continues to be a primary tool in holding the partnership together.

Conclusion

With vouchers being pushed by some lawmakers and Governor Josh Shapiro signaling his support, this report highlights real concerns including financial and educational accountability of the OSTC and EITC voucher programs.

Unfortunately, as this report documents, the existing accountability of the OSTSC and EITC programs is wholly inadequate. Leaving aside the question of whether vouchers are good educational policy, at minimum, we should not expand these programs without basic financial and educational accountability in place. On the financial front, we are setting Pennsylvania and our taxpayers up for significant misuse of state funds. On the education front, we are setting our students up for attending schools that fail to deliver educational quality as well as fueling social division and intolerance. Both outcomes are unacceptable. Pennsylvania lawmakers should be focusing on the very real education funding mandate that came from the Commonwealth Court in early 2023. Our public schools—which have strong financial and educational oversight and educate all of our students without discrimination—are in need of significant investments to bring our school funding system into constitutional compliance. Increased investment in our public schools as outlined in the Basic Education Funding Commission’s newly released report, not increased funding for unaccountable private schools, will have the most impact on our children’s lives.⁹⁶

⁹⁵ C. Bradley Thompson, “The New Abolitionism: A Manifesto for a Movement,” March 1, 2022, online at: <https://cbradleythompson.substack.com/p/the-new-abolitionism-a-manifesto> and <https://archive.org/details/ClemsonKochFoundationSept2009Agreement/mode/2up>

⁹⁶ See reports on the PA Basic Education Funding Commission’s website: <https://basiceducationfundingcommission.com/>

Appendix

Table A1: County Distribution* of Scholarship Organizations EITC + OSTC Dollars for Private School Vouchers								
PA county	Number of Scholarship Organizations		Total Contributions, 2022-23			Share of EITC + OSTC \$	Share of K-12 enrollees	Share of EITC + OSTC \$ as % of K-12 enrollees**
	EITC	OSTC	EITC	OSTC	Total			
Adams	0	0	\$0	\$0	\$0	0.0%	0.8%	0
Allegheny	31	24	\$6,419,209	\$4,002,825	\$10,422,034	4.0%	8.4%	47
Armstrong	1	0	\$250,000	\$0	\$250,000	0.1%	0.5%	19
Beaver	0	0	\$0	\$0	\$0	0.0%	1.8%	0
Bedford	0	0	\$0	\$0	\$0	0.0%	0.4%	0
Berks	2	2	\$100,611	\$359,000	\$459,611	0.2%	4.0%	4
Blair***	1	1	\$3,000	\$833,333	\$836,333	0.3%	1.0%	32
Bradford	0	0	\$0	\$0	\$0	0.0%	0.5%	0
Bucks	10	4	\$539,445	\$48,062	\$587,507	0.2%	5.0%	5
Butler	0	0	\$0	\$0	\$0	0.0%	1.4%	0
Cambria	1	1	\$33,000	\$82,000	\$115,000	0.0%	1.0%	5
Cameron	0	0	\$0	\$0	\$0	0.0%	0.0%	0
Carbon	0	0	\$0	\$0	\$0	0.0%	0.5%	0
Centre	1	0	\$26,000	\$0	\$26,000	0.0%	0.8%	1
Chester	20	11	\$8,269,891	\$1,871,354	\$10,141,245	3.9%	5.1%	77
Clarion	1	1	\$644,159	\$343,800	\$987,959	0.4%	0.3%	117
Clearfield	0	0	\$0	\$0	\$0	0.0%	0.6%	0
Clinton	0	0	\$0	\$0	\$0	0.0%	0.3%	0
Columbia	1	0	\$55,000	\$0	\$55,000	0.0%	0.5%	4
Crawford	1	1	\$12,503,807	\$213,600	\$12,717,407	4.9%	0.5%	1065
Cumberland	2	1	\$59,500	\$23,000	\$82,500	0.0%	1.9%	2
Dauphin	14	10	\$7,063,853	\$1,437,383	\$8,501,236	3.3%	3.7%	88
Delaware	21	20	\$8,354,437	\$1,248,038	\$9,602,475	3.7%	4.5%	83
Elk	0	0	\$0	\$0	\$0	0.0%	0.2%	0
Erie	7	5	\$1,670,997	\$551,452	\$2,222,449	0.9%	2.1%	40
Fayette	2	1	\$150,100	\$5,222	\$155,322	0.1%	0.9%	7
Forest	0	0	\$0	\$0	\$0	0.0%	0.0%	0
Franklin	2	1	\$60,000	\$5,000	\$65,000	0.0%	1.1%	2
Fulton	0	0	\$0	\$0	\$0	0.0%	0.1%	0
Greene	1	0	\$9,000	\$0	\$9,000	0.0%	0.3%	1
Huntingdon	1	0	\$122,000	\$0	\$122,000	0.0%	0.3%	15
Indiana	0	0	\$0	\$0	\$0	0.0%	0.5%	0
Jefferson	1	0	\$98,833	\$0	\$98,833	0.0%	0.3%	14
Juniata	0	0	\$0	\$0	\$0	0.0%	0.1%	0
Lackawanna	5	4	\$2,219,100	\$538,675	\$2,757,775	1.1%	1.6%	65

Lancaster	13	6	\$9,491,514	\$1,472,863	\$10,964,377	4.2%	3.8%	110
Lawrence	0	0	\$0	\$0	\$0	0.0%	0.6%	0
Lebanon	1	0	\$8,500	\$0	\$8,500	0.0%	1.2%	0
Lehigh	7	4	\$1,084,033	\$180,222	\$1,264,255	0.5%	3.2%	15
Luzerne	7	3	\$919,780	\$177,760	\$1,097,540	0.4%	2.6%	16
Lycoming	0	0	\$0	\$0	\$0	0.0%	0.9%	0
McKean	0	0	\$0	\$0	\$0	0.0%	0.4%	0
Mercer	2	1	\$501,000	\$25,000	\$526,000	0.2%	0.8%	25
Mifflin	0	0	\$0	\$0	\$0	0.0%	0.3%	0
Monroe	1	1	\$39,000	\$10,000	\$49,000	0.0%	1.4%	1
Montgomery	26	23	\$111,618,200	\$10,921,590	\$122,539,790	47.0%	6.9%	685
Montour	0	0	\$0	\$0	\$0	0.0%	0.1%	0
Northampton	3	2	\$4,619,575	\$1,055,801	\$5,675,376	2.2%	2.6%	82
Northumberland	2	1	\$113,000	\$23,000	\$136,000	0.1%	0.6%	8
Perry	0	0	\$0	\$0	\$0	0.0%	0.3%	0
Philadelphia	32	27	\$38,900,672	\$12,742,621	\$51,643,293	19.8%	10.6%	187
Pike	0	0	\$0	\$0	\$0	0.0%	0.4%	0
Potter	0	0	\$0	\$0	\$0	0.0%	0.1%	0
Schuylkill	0	0	\$0	\$0	\$0	0.0%	1.0%	0
Snyder	1	0	\$2,000	\$0	\$2,000	0.0%	0.3%	0
Somerset	0	0	\$0	\$0	\$0	0.0%	0.5%	0
Sullivan	0	0	\$0	\$0	\$0	0.0%	0.0%	0
Susquehanna	1	1	\$1,467,083	\$6,000	\$1,473,083	0.6%	0.4%	158
Tioga	2	0	\$81,000	\$0	\$81,000	0.0%	0.3%	11
Union	0	0	\$0	\$0	\$0	0.0%	0.2%	0
Venango	1	0	\$14,500	\$0	\$14,500	0.0%	0.5%	1
Warren	0	0	\$0	\$0	\$0	0.0%	0.3%	0
Washington	1	1	\$53,500	\$153,000	\$206,500	0.1%	1.6%	5
Wayne	0	0	\$0	\$0	\$0	0.0%	0.2%	0
Westmoreland	3	1	\$648,835	\$75,000	\$723,835	0.3%	2.6%	11
Wyoming	0	0	\$0	\$0	\$0	0.0%	0.2%	0
York	5	3	\$1,402,603	\$397,900	\$1,800,503	0.7%	3.9%	18
Statewide	1	1	\$2,322,969	\$231,000	\$2,553,969	1.0%		
Subtotal: Allegheny County plus 5 Metro Philadelphia Counties	109	85	\$167,682,645	\$26,831,665	\$194,514,310	74.5%	31.9%	207
Subtotal: Other Counties (not Allegheny County or 5 Metro Philly Counties)	125	76	\$51,934,092	\$11,971,836	\$1,030,741	24.5%	68.1%	32
29 counties with no EITC or OSTC SO						0.0%	13.1%	0
TOTAL			\$221,939,706	\$39,034,501	\$260,974,207	100%	100%	

* This table uses the data we have on Scholarship Organizations, using the address of the SO. There are instances where an SO will give funds to schools outside of the county (see the note on Blair County below which there is one large SO that we excluded for this reason) - there may be other outliers like this that we missed.

** If the share of EITC + OSTC money was distributed equal to the share of K-12 enrollees by county, we would expect to see this column being 100. Numbers lower than 100 signify that these counties are underrepresented by SOs... Those larger than 100 signify they are overrepresented.

*** Located in Blair county there is a SO called "The Central Pennsylvania Scholarship Fund," which provides EITC and OSTC scholarships to schools throughout the Commonwealth. Because we couldn't pinpoint the geography of these large amounts of funds (\$30 million in EITC and \$18 million in OSTC), we excluded them from this table, which is meant to identify the general geographic reach of the SOs.

Source: Keystone Research Center analysis of Department of Community and Economic Development data.

Educational Improvement Tax Credit (EITC) Scholarship Organizations (SOs) That Provide Taxpayer-Financed Vouchers (subsidize tuition) for Students to Attend Private School

<u>EITC Organization</u>	<u>Contributions Received</u>	<u>County</u>
Everence Foundation, Inc. d/b/a Mennonite Foundation - SO	\$2,322,969	All
Aquinas Academy	\$335,500	Allegheny
Best of the Batch Foundation - SO	\$37,500	Allegheny
Boys Hope Girls Hope of Pittsburgh, Inc.	\$46,282	Allegheny
Carlow College (The Campus School) - SO	\$10,000	Allegheny
Carnegie Mellon University - SO	\$5,000	Allegheny
Crossroads Foundation	\$145,282	Allegheny
Extra Mile Education Foundation, Inc.	\$500	Allegheny
Falk Laboratory School of the University of Pittsburgh	\$34,500	Allegheny
Fund for the Advancement of Minorities through Education, Inc. (FAME)	\$86,500	Allegheny
Heritage Community Initiatives - SO	\$54,282	Allegheny
Holy Family Foundation - SO	\$179,618	Allegheny
Imani Christian Academy - SO	\$64,000	Allegheny
Junior Achievement of Western PA - SO	\$101,782	Allegheny
Our Lady of the Sacred Heart High School	\$29,150	Allegheny
Phase 4 Learning Center, Inc. - SO	\$50,282	Allegheny
Pittsburgh Jewish Educational Improvement Foundation	\$715,390	Allegheny
Pittsburgh Urban Christian School, Inc. - SO	\$46,000	Allegheny
Poise Foundation - SO	\$97,282	Allegheny
Scholastic Opportunity Scholarship Fund (SOS) - SO	\$3,311,138	Allegheny
Sewickley Academy	\$70,000	Allegheny
Shady Side Academy - SO	\$382,733	Allegheny
St. Edmund's Academy - SO	\$17,000	Allegheny
The Ellis School - SO	\$44,282	Allegheny
The Glen Montessori School - SO	\$12,000	Allegheny
The Neighborhood Academy - SO	\$277,642	Allegheny
The School at McGuire Memorial - SO	\$35,000	Allegheny
The University School d/b/a Tus, Inc.	\$4,000	Allegheny
Waldorf School of Pittsburgh	\$13,500	Allegheny
Watson Institute - SO	\$155,782	Allegheny
Western Pennsylvania Montessori School - SO	\$15,000	Allegheny
Winchester Thurston School - SO	\$42,282	Allegheny
Armstrong County Community Foundation - SO	\$250,000	Armstrong
Berks County Community Foundation - SO	\$64,111	Berks
CEO America Lehigh Valley	\$36,500	Berks
Central Pennsylvania Scholarship Fund - SO	\$29,833,936	Blair

Penn-Mont Academy - SO	\$3,000	Blair
Buckingham Friends School	\$250,000	Bucks
Buxmont Academy	\$18,000	Bucks
Comprehensive Learning Center, Inc. - SO	\$26,945	Bucks
George School - SO	\$35,000	Bucks
Holy Ghost Preparatory School	\$112,000	Bucks
Pen Ryn School	\$30,000	Bucks
Solebury School	\$15,000	Bucks
The Children's House of Bucks County - SO	\$5,000	Bucks
United Friends School of the Greater Lehigh Valley, Inc. - SO	\$9,500	Bucks
Villa Joseph Marie High School	\$38,000	Bucks
The Learning Lamp, Inc. - SO	\$33,000	Cambria
State College Friends School	\$26,000	Centre
Camphill Special School, Inc.	\$108,000	Chester
Chabad Lubavitch of Chester County - SO	\$85,500	Chester
Delaware Valley Friends School	\$104,734	Chester
Devon Preparatory School	\$72,500	Chester
Foundation for Catholic Education - SO	\$5,435,867	Chester
Kimberton Waldorf School - SO	\$130,000	Chester
Malvern Preparatory School	\$77,500	Chester
Montgomery School	\$29,945	Chester
Penngift Foundation, Inc. - SO	\$1,092,650	Chester
The Church Farm School	\$181,945	Chester
The Phelps School	\$57,500	Chester
The Woodlynde School Corporation	\$211,500	Chester
Upland Country Day School	\$22,500	Chester
Valley Forge Educational Services - SO	\$22,500	Chester
Villa Maria Academy (Malvern)	\$117,500	Chester
Villa Maria Academy Lower School	\$6,750	Chester
West Chester Friends School - SO	\$30,000	Chester
Westtown School	\$115,000	Chester
Willistown Country Day School	\$50,000	Chester
YSC Academy	\$318,000	Chester
Children's Scholarship Fund of Pennsylvania - SO	\$644,159	Clarion
Community Friends Educational Corporation - SO	\$55,000	Columbia
Faith Builders Educational Programs, Inc. - SO	\$12,503,807	Crawford
Harrisburg Academy	\$56,500	Cumberland
The Samuel School - SO	\$3,000	Cumberland
Bravo Foundation, Inc. - SO	\$874,166	Dauphin
Bridge Educational Foundation - SO	\$2,920,425	Dauphin
Christian School Association of Greater Harrisburg, Inc.	\$205,445	Dauphin
Family Choice Scholarship Program of the PA Family Institute - SO	\$42,500	Dauphin
Jewish Federation of Greater Harrisburg - SO	\$126,500	Dauphin
Keystone Christian Education Association - SO	\$123,000	Dauphin
Londonderry School - SO	\$18,000	Dauphin
Nativity School of Harrisburg	\$147,739	Dauphin
Neumann Scholarship Foundation - SO	\$2,295,245	Dauphin
St. Stephen's Episcopal School	\$25,000	Dauphin
The Circle School - SO	\$24,000	Dauphin
The Joshua Group - SO	\$145,750	Dauphin
The Vista School - SO	\$64,583	Dauphin
Yeshiva Academy of Harrisburg Foundation	\$51,500	Dauphin
Academy of Notre Dame de Namur	\$95,000	Delaware

Agnes Irwin School	\$1,174,583	Delaware
Archbishop Carroll Fund for Catholic Education	\$35,944	Delaware
Benchmark School	\$73,700	Delaware
Children First America Delaware County - SO	\$21,500	Delaware
Drexel Neumann Academy	\$50,384	Delaware
Friends School Haverford - SO	\$9,500	Delaware
Holy Child Academy - SO	\$3,500	Delaware
Lansdowne Friends School - SO	\$15,000	Delaware
Media-Providence Friends School, Inc. - SO	\$7,500	Delaware
Philadelphia Union Foundation - SO	\$200,000	Delaware
Sacred Heart Academy Bryn Mawr	\$25,000	Delaware
Silverback Educational Foundation for the Arts, Dance & Athletics - SO	\$1,223,333	Delaware
Stratford Friends School	\$19,500	Delaware
Talk Institute and School a/k/a Talk, Inc. - SO	\$87,500	Delaware
The Episcopal Academy	\$4,981,049	Delaware
The Grayson School - SO	\$17,000	Delaware
The Hill Top Preparatory School, Inc.	\$157,500	Delaware
The School in Rose Valley - SO	\$4,500	Delaware
The Walden School	\$5,000	Delaware
Valley Forge Military Academy Foundation	\$147,444	Delaware
Community Country Day School	\$90,282	Erie
Erie Day School, Inc. - SO	\$47,500	Erie
Evangelical Lutheran Church in America - SO	\$10,090	Erie
Greater Erie Community Action Committee - SO	\$95,782	Erie
Mercyhurst Preparatory School	\$255,900	Erie
STAR Foundation - SO	\$800,643	Erie
Villa Maria Cathedral Preparatory Catholic School System	\$370,800	Erie
Community Foundation of Fayette County - SO	\$39,100	Fayette
Indian Creek Valley Christian Family and Children's Center - SO	\$111,000	Fayette
Mercersburg Academy	\$25,500	Franklin
Montessori Academy of Chambersburg - SO	\$34,500	Franklin
Community Foundation of Greene County - SO	\$9,000	Greene
Grier Foundation d/b/a Grier School	\$122,000	Huntingdon
WPA K-12 Education Scholarship Fund	\$98,833	Jefferson
Diocese of Scranton Scholarship Foundation - SO	\$381,250	Lackawanna
NativityMiguel School of Scranton	\$34,500	Lackawanna
PJHS Scholarship Organization (St. Joe's Prep & Scranton Prep)	\$1,547,000	Lackawanna
United Way of Lackawanna and Wayne Counties - SO	\$108,100	Lackawanna
Yeshiva Beth Moshe NEPA Jewish Educational Scholarship Fund	\$148,250	Lackawanna
ACSI Children's Education Fund d/b/a Children's Tuition Fund of Pennsylvania - SO	\$7,561,408	Lancaster
Dayspring Christian Academy - SO	\$301,889	Lancaster
Lancaster Country Day School - SO	\$616,250	Lancaster
Lancaster County Career & Technology Foundation - SO	\$116,000	Lancaster
Lancaster County Christian School	\$347,750	Lancaster
Linden Hall School for Girls	\$15,500	Lancaster
Montessori Academy of Lancaster - SO	\$29,500	Lancaster
New School of Lancaster - SO	\$15,250	Lancaster
Susquehanna Waldorf School - SO	\$33,500	Lancaster
The Janus School	\$63,917	Lancaster
The Stone Independent School	\$5,000	Lancaster
United Disabilities Services	\$186,500	Lancaster
Water Street Ministries - SO	\$199,050	Lancaster
OnFire Youth Ministries, Inc. - SO	\$8,500	Lebanon

CAI Learning Academy, Inc.	\$426,005	Lehigh
Jewish Federation of the Lehigh Valley - SO	\$252,640	Lehigh
KidsPeace Corp.	\$73,388	Lehigh
Moravian Academy	\$194,000	Lehigh
The Hillside School	\$48,000	Lehigh
The Swain School, Inc. - SO	\$17,500	Lehigh
Via of the Lehigh Valley, Inc. - SO	\$72,500	Lehigh
Jenny Lynn Parent Teacher Association	\$5,000	Luzerne
Jewish Community Alliance of Northeastern Pennsylvania - SO	\$692,145	Luzerne
McGlynn Center	\$36,535	Luzerne
MMI Preparatory School	\$25,500	Luzerne
United Way of Wyoming Valley - SO	\$110,100	Luzerne
Wyoming Valley Children's Association - SO	\$10,500	Luzerne
Wyoming Valley Montessori Association, Inc. - SO	\$40,000	Luzerne
Community Foundation of Western PA and Eastern OH - SO	\$413,000	Mercer
George Junior Republic - SO	\$88,000	Mercer
Pocono Mountains United Way - SO	\$39,000	Monroe
Abington Friends School	\$31,500	Montgomery
Academy in Manayunk d/b/a AIM Academy	\$1,421,767	Montgomery
Bryn Athyn Church of the New Jerusalem	\$343,333	Montgomery
Business Leadership Organized for Catholic Schools (BLOCS) - SO	\$99,785,791	Montgomery
Center School	\$99,000	Montgomery
Chabad Jewish Scholarship Foundation - SO	\$900,000	Montgomery
Children's Jubilee Fund	\$17,000	Montgomery
French International School of Philadelphia - SO	\$25,000	Montgomery
Friends' Central School	\$15,000	Montgomery
Germantown Academy (Public School of Germantown) - SO	\$2,104,783	Montgomery
Gladwyne Montessori School - SO	\$29,500	Montgomery
Gwynedd Friends School - SO	\$12,000	Montgomery
Gwynedd Mercy Academy High School	\$97,500	Montgomery
Henkels Foundation - SO	\$1,597,695	Montgomery
Hill School	\$209,444	Montgomery
Holy Child School at Rosemont - SO	\$554,483	Montgomery
La Salle College High School Scholarship Fund	\$565,778	Montgomery
Merion Mercy Academy	\$91,500	Montgomery
Montgomery County Scholarships, Inc.	\$9,065	Montgomery
Perkiomen School	\$40,000	Montgomery
Spanish Scholarship Fund	\$15,000	Montgomery
The Baldwin School	\$674,500	Montgomery
The Haverford School - SO	\$2,281,111	Montgomery
The Shipley School	\$651,450	Montgomery
Waldron Mercy Academy	\$38,000	Montgomery
Wyndcroft School	\$8,000	Montgomery
Blue & White Scholastic Foundation, Inc.	\$39,500	Northampton
Eastern Pennsylvania Scholarship Foundation - Diocese of Allentown - SO	\$4,555,075	Northampton
Faith Christian School Association of Monroe County, Inc.	\$25,000	Northampton
First Regular Baptist Church of Northumberland	\$51,000	Northumberland
Meadowbrook Christian School Scholarship Organization K-12	\$62,000	Northumberland
Byerschool Foundation - SO	\$14,965	Philadelphia
C.B. Community Schools	\$135,000	Philadelphia
Calvary Christian Academy - SO	\$46,500	Philadelphia
Children's Scholarship Fund Philadelphia - SO	\$3,667,056	Philadelphia
Community Partnership School - SO	\$264,000	Philadelphia

Cornerstone Christian Academy	\$14,500	Philadelphia
Cristo Rey Philadelphia High School	\$481,444	Philadelphia
Foundation for Jewish Day Schools of Greater Philadelphia - SO	\$13,521,132	Philadelphia
Frankford Friends School	\$5,000	Philadelphia
Friends Council on Education - SO	\$15,605,262	Philadelphia
Friends Select School	\$5,000	Philadelphia
Germantown Friends School - SO	\$77,167	Philadelphia
Gesu Scholarship Fund - SO	\$8,500	Philadelphia
Gesu School, Inc. - SO	\$209,817	Philadelphia
Girard College Foundation	\$115,944	Philadelphia
Greene Street Friends School (NW Philadelphia Scholarship Program) - SO	\$15,000	Philadelphia
Greene Towne School - SO	\$15,000	Philadelphia
HMS School for Children with Cerebral Palsy	\$91,700	Philadelphia
Hope Partnership for Education	\$94,445	Philadelphia
Independence Mission Schools	\$2,500	Philadelphia
Joey F. Casey Memorial Foundation	\$492,500	Philadelphia
La Salle Academy	\$278,944	Philadelphia
Liguori Academy, Inc.	\$1,025,101	Philadelphia
LOGAN Hope - SO	\$162,000	Philadelphia
Mercy Vocational High School	\$300,195	Philadelphia
Officer Daniel Boyle Scholarship Fund	\$12,500	Philadelphia
Saint James School	\$205,500	Philadelphia
Springside Chestnut Hill Academy	\$1,178,400	Philadelphia
The Crefeld School	\$5,000	Philadelphia
The Philadelphia School - SO	\$58,000	Philadelphia
The Waldorf School Of Philadelphia - SO	\$15,000	Philadelphia
William Penn Charter School - SO	\$777,600	Philadelphia
Victory Baptist Academy, Inc.	\$2,000	Snyder
Commonwealth Charitable Management, Inc. - SO	\$1,467,083	Susquehanna
General Council of the Assemblies of God - Covenant Scholarship Organization	\$24,000	Tioga
Trinity Lutheran Church & School - SO	\$57,000	Tioga
Christian Life Academy Scholarship Fund - SO	\$14,500	Venango
Washington County Community Foundation - SO	\$53,500	Washington
Kiskiminetas Springs School	\$168,000	Westmoreland
Scholarship Partners Foundation - SO	\$236,500	Westmoreland
Valley School of Ligonier	\$244,335	Westmoreland
Christian School Association of York - SO	\$74,666	York
Crispus Attucks Association, Inc. - SO	\$243,020	York
House of Hope York, PA	\$121,500	York
Logos Academy Scholarship Organization	\$818,750	York
York College of Pennsylvania - SO	\$144,667	York

Source: Keystone Research Center based on Pennsylvania Department of Community and Economic Development data.

Opportunity Scholarship Tax Credit (OSTC) Organizations That Provide Taxpayer-Financed Vouchers (subsidize tuition) for Students to Attend Private Schools in 2022-23

OSTC Organization	Contributions Received	County
Everence Foundation, Inc. d/b/a Mennonite Foundation	\$231,000	All
Aquinas Academy	\$36,000	Allegheny
Best of the Batch Foundation	\$85,000	Allegheny
Carlow College (The Campus School)	\$29,500	Allegheny
Carnegie Mellon University	\$117,000	Allegheny
Crossroads Foundation	\$60,000	Allegheny
Falk Laboratory School of the University of Pittsburgh	\$70,000	Allegheny
Fund for the Advancement of Minorities through Education, Inc. (FAME)	\$292,000	Allegheny
Holy Family Foundation	\$160,000	Allegheny
Imani Christian Academy	\$464,500	Allegheny
Junior Achievement of Western PA	\$361,333	Allegheny
Our Lady of the Sacred Heart High School	\$28,000	Allegheny
Pittsburgh Jewish Educational Improvement Foundation	\$288,357	Allegheny
Pittsburgh Urban Christian School, Inc.	\$135,000	Allegheny
Poise Foundation	\$131,500	Allegheny
Scholastic Opportunity Scholarship Fund (SOS)	\$1,180,135	Allegheny
Sewickley Academy	\$30,000	Allegheny
Shady Side Academy	\$112,500	Allegheny
St. Edmund's Academy	\$10,000	Allegheny
The Ellis School	\$25,000	Allegheny
The Glen Montessori School	\$15,000	Allegheny
The Neighborhood Academy	\$330,500	Allegheny
The University School d/b/a Tus, Inc.	\$5,000	Allegheny
Waldorf School of Pittsburgh	\$15,000	Allegheny
Winchester Thurston School	\$21,500	Allegheny
Berks County Community Foundation	\$134,000	Berks
CEO America Lehigh Valley	\$225,000	Berks
Central Pennsylvania Community Foundation	\$833,333	Blair
Central Pennsylvania Scholarship Fund	\$18,086,410	Blair
George School	\$8,000	Bucks
Go Forward Education Foundation, Inc.	\$10,000	Bucks
Holy Ghost Preparatory School	\$26,000	Bucks
Newtown Friends School	\$4,062	Bucks
The Learning Lamp, Inc.	\$82,000	Cambria
Delaware Valley Friends School	\$160,063	Chester
Devon Preparatory School	\$1,000	Chester
Foundation for Catholic Education	\$1,060,666	Chester
Malvern Preparatory School	\$10,500	Chester
Penngift Foundation, Inc.	\$450,000	Chester
The Church Farm School	\$89,063	Chester

The Phelps School	\$15,000	Chester
The Woodlynde School Corporation	\$9,000	Chester
Upland Country Day School	\$30,000	Chester
Villa Maria Academy (Malvern)	\$34,000	Chester
West Chester Friends School	\$12,062	Chester
Children's Scholarship Fund of Pennsylvania	\$343,800	Clarion
Faith Builders Educational Programs, Inc.	\$213,600	Crawford
Harrisburg Academy	\$23,000	Cumberland
Bridge Educational Foundation	\$446,611	Dauphin
Christian School Association of Greater Harrisburg, Inc.	\$9,500	Dauphin
Family Choice Scholarship Program of the PA Family Institute	\$67,278	Dauphin
Jewish Federation of Greater Harrisburg	\$25,000	Dauphin
Londonderry School	\$2,000	Dauphin
Nativity School of Harrisburg	\$65,100	Dauphin
Neumann Scholarship Foundation	\$664,677	Dauphin
The Circle School	\$5,000	Dauphin
The Foundation for Enhancing Communities	\$22,500	Dauphin
The Joshua Group	\$129,717	Dauphin
Academy of Notre Dame de Namur	\$13,500	Delaware
Agnes Irwin School	\$124,247	Delaware
Archbishop Carroll Fund for Catholic Education	\$80,000	Delaware
Benchmark School	\$116,666	Delaware
Children First America Delaware County	\$45,000	Delaware
Drexel Neumann Academy	\$213,000	Delaware
Friends School Haverford	\$6,563	Delaware
Holy Child Academy	\$8,000	Delaware
Lansdowne Friends School	\$1,000	Delaware
Media-Providence Friends School, Inc.	\$26,062	Delaware
Philadelphia Union Foundation	\$10,000	Delaware
Sacred Heart Academy Bryn Mawr	\$35,000	Delaware
Silverback Educational Foundation for the Arts, Dance & Athletics	\$160,000	Delaware
The Episcopal Academy	\$87,500	Delaware
The Grayson School	\$25,000	Delaware
The Gureghian Charitable Foundation	\$75,000	Delaware
The Hill Top Preparatory School, Inc.	\$18,500	Delaware
The School in Rose Valley	\$15,000	Delaware
The Walden School	\$3,000	Delaware
Valley Forge Military Academy Foundation	\$185,000	Delaware
Community Country Day School	\$18,400	Erie
Erie Day School, Inc.	\$14,500	Erie
Mercyhurst Preparatory School	\$180,500	Erie
STAR Foundation	\$187,052	Erie
Villa Maria Cathedral Preparatory Catholic School System	\$151,000	Erie
Indian Creek Valley Christian Family and Children's Center	\$5,222	Fayette
Montessori Academy of Chambersburg	\$5,000	Franklin
Diocese of Scranton Scholarship Foundation	\$95,500	Lackawanna

PJHS Scholarship Organization (St. Joe's Prep & Scranton Prep)	\$193,500	Lackawanna
United Way of Lackawanna and Wayne Counties	\$91,175	Lackawanna
Yeshiva Beth Moshe NEPA Jewish Educational Scholarship Fund	\$158,500	Lackawanna
ACSI Children's Education Fund d/b/a Children's Tuition Fund of Pennsylvania	\$1,024,300	Lancaster
Dayspring Christian Academy	\$32,000	Lancaster
Lancaster Country Day School	\$324,563	Lancaster
Lancaster County Christian School	\$1,000	Lancaster
New School of Lancaster	\$51,000	Lancaster
The Janus School	\$40,000	Lancaster
CAI Learning Academy, Inc.	\$67,500	Lehigh
Jewish Federation of the Lehigh Valley	\$3,500	Lehigh
KidsPeace Corp.	\$25,000	Lehigh
The Hillside School	\$84,222	Lehigh
McGlynn Center	\$40,000	Luzerne
MMI Preparatory School	\$42,500	Luzerne
United Way of Wyoming Valley	\$95,260	Luzerne
Community Foundation of Western PA and Eastern OH	\$25,000	Mercer
Pocono Mountains United Way	\$10,000	Monroe
Abington Friends School	\$27,000	Montgomery
Academy in Manayunk d/b/a AIM Academy	\$150,000	Montgomery
Business Leadership Organized for Catholic Schools (BLOCS)	\$8,562,118	Montgomery
Center School	\$71,563	Montgomery
Children's Jubilee Fund	\$131,056	Montgomery
French International School of Philadelphia	\$53,500	Montgomery
Friends' Central School	\$54,063	Montgomery
Germantown Academy (Public School of Germantown)	\$129,500	Montgomery
Gladwyne Montessori School	\$36,063	Montgomery
Gwynedd Mercy Academy High School	\$9,500	Montgomery
Henkels Foundation	\$701,111	Montgomery
Holy Child School at Rosemont	\$28,691	Montgomery
La Salle College High School Scholarship Fund	\$35,000	Montgomery
Merion Mercy Academy	\$6,000	Montgomery
Mount Saint Joseph Academy	\$10,000	Montgomery
Plymouth Meeting Friends School	\$10,062	Montgomery
Quaker School at Horsham	\$66,562	Montgomery
Spanish Scholarship Fund	\$93,000	Montgomery
The Baldwin School	\$209,000	Montgomery
The Haverford School	\$333,177	Montgomery
The Meadowbrook School	\$4,062	Montgomery
The Shipley School	\$196,500	Montgomery
Wyndcroft School	\$4,062	Montgomery
Eastern Pennsylvania Scholarship Foundation - Diocese of Allentown	\$1,012,801	Northampton
Moravian Academy	\$43,000	Northampton
Meadowbrook Christian School Scholarship Organization	\$23,000	Northumberland
Byerschool Foundation	\$75,000	Philadelphia

C.B. Community Schools	\$165,000	Philadelphia
Children's Scholarship Fund Philadelphia	\$5,395,169	Philadelphia
Community Partnership School	\$419,333	Philadelphia
Cornerstone Christian Academy	\$56,000	Philadelphia
Cristo Rey Philadelphia High School	\$1,489,774	Philadelphia
Foundation for Jewish Day Schools of Greater Philadelphia	\$1,168,584	Philadelphia
Friends Select School	\$70,000	Philadelphia
Germantown Friends School	\$71,000	Philadelphia
Gesu School, Inc.	\$421,464	Philadelphia
Girard College Foundation	\$425,000	Philadelphia
Greater Philadelphia Association for Recovery Education	\$105,000	Philadelphia
Greene Street Friends School	\$50,000	Philadelphia
Hope Partnership for Education	\$392,500	Philadelphia
Jubilee School	\$25,000	Philadelphia
La Salle Academy	\$260,000	Philadelphia
Liguori Academy, Inc.	\$404,006	Philadelphia
LOGAN Hope	\$7,000	Philadelphia
Mastery Charter Schools Foundation	\$726,834	Philadelphia
Mercy Vocational High School	\$181,800	Philadelphia
Philadelphia School of Democracy, Inc.	\$3,000	Philadelphia
Philadelphia Youth Orchestra	\$27,000	Philadelphia
Saint James School	\$298,657	Philadelphia
Springside Chestnut Hill Academy	\$203,500	Philadelphia
The Philadelphia School	\$130,500	Philadelphia
The Waldorf School of Philadelphia	\$5,000	Philadelphia
William Penn Charter School	\$166,500	Philadelphia
Commonwealth Charitable Management, Inc.	\$6,000	Susquehanna
Washington County Community Foundation	\$153,000	Washington
Scholarship Partners Foundation	\$75,000	Westmoreland
Christian School Association of York	\$16,700	York
Logos Academy Opportunity Scholarship Organization	\$289,200	York
York College Scholarship Organization of Pennsylvania	\$92,000	York
<i>Source: Keystone Research Center based on Pennsylvania Department of Community and Economic Development data.</i>		