

NEPC Review: Pennsylvania’s Education Tax Credit Scholarships: How EITC Serves Children and Families in the Commonwealth (Commonwealth Foundation, September 2024)



Reviewed by:

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November 2024

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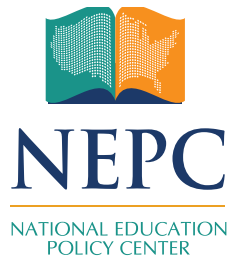
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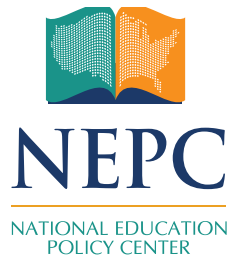
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Summary

A new report released by the Commonwealth Foundation praises Pennsylvania’s tax credit scholarship programs, which create private-school vouchers funded through tax-credited donations. The report argues for the programs’ expansion to meet increasing demand. However, this report has at least three major shortcomings. First, it trivializes the amount of spending on the programs, asserting that the \$630 million (FY24-25) dollar program is a small fraction—about 1.7%—of the \$37 billion spent from all sources on K-12 public education in the state. But when compared with just the state’s \$8.16 billion contribution, provided through its general school aid formula (Basic Education Funding), that fraction is 7.7%. This would amount to nearly \$4,000 per pupil if distributed to public school district students in Philadelphia, Allentown, York, and Reading—which are among the state’s least well-funded public school districts. Second, the report relies on five cherry-picked “case studies” with limited descriptive information, disallowing the causal inference underpinning the report’s assertion that private schools provide better services at bargain prices. The case studies do not adequately report either the resources available (in the private schools or public districts) or the differences in students served. Third, the argument that such programs yield substantial long-run economic benefits lacks a credible foundation. In sum, the report is of little use to policymakers. It essentially pushes them to ask the wrong questions and ignore the right ones when allocating significant sums of taxpayer dollars.



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I. Introduction

In the years since COVID 19, several states have adopted or expanded private school vouchers, tuition tax credits, and education savings accounts. In this context, the Commonwealth Foundation released a report in September 2024 summarizing Pennsylvania’s Education Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) programs.¹ The report provides a veritable potpourri of disjointed facts and figures: about the scope of the programs, purported “myths” and “realities” about Pennsylvania’s public schools and the programs, families and children served by the programs, the geographic distribution of participants in recent years, spending on the programs, and descriptions of five participating private schools. The central premise of the report is that the programs provide educational opportunities to low-income families to attend schools that achieve better outcomes for those students at a fraction of the cost of Pennsylvania’s public school system. As a result, the report argues that the program should be expanded to serve the increased demand.

II. Findings and Conclusions of the Report

The report does not provide many overarching findings, but rather summarizes selected data and provides a set of “case studies” to support broad themes.²

The report explains that the tax credit programs in question are small and limited in scope and eligibility. It repeatedly asserts that the programs cost little relative to Pennsylvania’s

spending on public schooling, explaining at one point—under Fiscal and Economic Benefits—that “the amount available for tax credit scholarships for these students represents a small fraction of the \$37 billion spent on public schools.”³ The report further notes that the public school per-pupil expenditure is \$21,985 . . . up 38 percent since the 2014–15 school year,⁴ while the average tax credit scholarship is \$2,049 (grades K-8) to \$3,083 (high school)⁵ and the average private school tuition is \$12,170.32.⁶

The report concludes:

Despite the fact that private schools in Pennsylvania **educate students at a fraction of the cost** [emphasis mine] of the public schools, and despite superior standardized test scores for private schools versus their public school counterparts, myths persist about the students and schools served by EITC tax credit scholarships. Continued expansion of tax credit scholarships, coupled with educating stakeholders and the public, plus increased visibility for EITC and OSTC are key to countering the false narrative perpetuated by opponents of educational opportunity.⁷

This overarching conclusion is buttressed by additional, more specific assertions:

- Tax credit scholarship recipients routinely outperform their public school peers, **which the case studies manifest** [emphasis mine]. Tax credit students graduate and matriculate to college at higher rates than their public school counterparts and are present at school even while public schools are experiencing unprecedented chronic absenteeism.
- Tax credit scholarship programs fulfill a core need for low- to middle-income students in Pennsylvania. The data in this initial report provides a basis for their expansion alongside other new scholarship programs to improve access to educational opportunity for the children and families of the Commonwealth of Pennsylvania.⁸

III. The Report’s Rationale for Its Findings and Conclusions

The report claims that school choice is irrefutably good and is, in and of itself, the ultimate form of accountability. Thus, no additional accountability or regulation is required. The report also leans into the assertion that private school vouchers are what the public wants, showing data on numbers of applications rejected and asserting that Pennsylvania voters want “school choice” (which, notably, is not the same thing as “private school vouchers”⁹), citing their own polling and quoting the governor who has thus far favored voucher programs.¹⁰

The report claims that such programs produce fiscal and economic benefits, based on the assumption¹¹ that for each child who takes a scholarship, districts save money and that such programs at large scale result in better academic outcomes for students and thus, long-term economic gains for the state.

These assertions are supported by the five selected case studies (three in Philadelphia, one in York and one in Pittsburgh), presented as comparisons to public districts and nearby schools in those districts; and by references to prior Commonwealth Foundation reports on fiscal impact and economic benefits.¹²

IV. Review of the Report's Use of Research Literature

The report avoids literature on similar statewide voucher programs, with respect to a) fiscal impact, b) enrollment patterns by race and family income, or c) student outcomes. Instead, it simply draws two major conclusions from related Commonwealth Foundation reports,¹³ including one on fiscal impact and another on economic benefits:

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

An economic impact analysis by Dr. Corey DeAngelis, formerly of the Reason Foundation, concluded that EITC and OSTC expansion would result in greater lifetime earnings for kids, billions of dollars in economic benefits to the commonwealth from those increased earnings, and reductions in criminal activity.¹⁴

The first of these assertions adopts the usual argument that each child who exits a public district with a private school voucher leaves behind more money than they take, resulting in windfall savings for public school districts and taxpayers. As will be discussed below, this is not necessarily the right framing of the question of how much money a voucher program may save—nor is that even the right question to ask. The estimation of fiscal impact is not so simple.¹⁵

The second is problematic because it is based on an unreliable report I previously reviewed,¹⁶ where I explained:

Despite overwhelming evidence on the negative effects of vouchers on student achievement outcomes, especially in math, DeAngelis replaced those negative findings with a positive coefficient drawn from charter school studies, to show positive economic impact, instead of the more likely negative impact.

That is, the earlier report knowingly falsifies the positive economic benefits it asserted. Rather than use the obviously appropriate estimate of student achievement, it substituted an irrelevant estimate in order to achieve its desired result. The current report repeats the false claim.

V. Review of Report's Methods

The report itself does not include much in the way of research methods, but does include a set of selective comparisons of five private schools receiving voucher students and schools nearby in their geographic host public school districts: three in Philadelphia, one in York and one in Pittsburgh. However, it provides no explanation for this “sampling” of these schools; nor does it include any schools in two of the highest EITC enrolled settings in the Commonwealth: Reading (421 EITC students) and Allentown (313 EITC students).

The report uses the selected case studies to assert: “Tax credit scholarship recipients routinely outperform their public school peers, **which the case studies manifest** [emphasis mine].”¹⁷ But it provides only scant descriptions of the schools, their selected nearby comparisons, the students they serve and the outcomes they achieve. These comparisons provide no basis for such a bold conclusion, though it is unclear whether statistical causation or rigorous analysis is required to “manifest” a finding or conclusion. Certainly, more rigorous analysis would be warranted for guiding future public policy and expenditure of taxpayer dollars.

VI. Review of Validity of Findings and Conclusions

The report draws a variety of invalid findings and conclusions built on invalid, incomplete, and deceitful comparisons. First, it repeatedly mischaracterizes the scope and fiscal impact of the EITC/OSTC programs. As noted above, the report asserts that the \$630 million program is but a small and insignificant share of education spending in Pennsylvania, compared against \$37 billion in combined state and local basic education, special education and all other K12 education revenues.

The \$630 million might more relevantly be compared to the state expenditure on the Basic Education Aid formula because it is a state—not local—legislative spending choice. Additionally, special education costs are only partially covered by the state’s Special Education Funding formula and still fall on local public districts—even for children in private schools (though it is unlikely that many private schools serve children with disabilities). Per the Pennsylvania Department of Education: “The enacted 2024-25 fiscal year budget includes \$8,157,444,000 for the Basic Education Funding appropriation. This amount is a \$285,000,000 (3.62%) increase over the 2023-24 enacted fiscal year appropriation.”¹⁸ That is, the cost of the EITC program is approximately equal to **7.7% of state basic education funding**. This \$630 million could instead flow into/through the Basic Education Funding formula, for a significant increase to high-need, low-wealth districts.

The report repeatedly compares the typical voucher levels of about \$2,000 to \$4,000 with private school tuitions of about \$10,000 to \$12,000, and with public district average per-pupil spending of over \$21,000 per pupil. However, private school expenditures are not well represented by voucher subsidy rates or even private school tuition rates.¹⁹ Table 1 below

shows the actual financials of four of the five cases, from their 2022 tax year (2023 IRS filings). The fifth, St. Malachy Independence (not “Independent” per the report’s labeling) Mission Schools, is part of a network of schools funded by a single entity with substantial resources. As it turns out, these schools are able to serve the scholarship children in part because they have substantial outside resources flowing to them, enough to spend, per pupil, annually, \$23,222 to \$44,328 based on their IRS tax filings and reported school enrollments. That’s well over the state average public district expenditure, which is also not representative of the host district expenditures.

Table 1

School District	Host	Reported Enroll	EITCs	NCES PSS Enroll	TY 2022 IRS 990 Revenue	Spend TY 2022 IRS 990 Spending	As TY 2022 IRS 990 Assets	Spending per Pupil
Gesu School	Philadelphia	400	\$221,250	433	\$10,634,944	\$10,054,958	\$40,691,376	\$23,222
Liguori Academy	Philadelphia	85	\$308,750	85	\$9,107,025	\$3,767,912	\$11,503,391	\$44,328
Logos Academy	York	199	\$150,625	220	\$3,735,643	\$4,539,973	\$10,358,263	\$20,636
The Neighborhood Academy	Pittsburgh	149	\$159,237	131	\$7,061,160	\$5,235,469	\$15,263,733	\$39,965

<https://nces.ed.gov/surveys/pss/privateschoolsearch/>
<https://www.guidestar.org/search>

Malachy Independence Schools are excluded above because no single per-pupil spending figure can be determined. Malachy Independence Mission Schools (part of St. Malachy Independence Schools, <https://imsmalachy.org/>) with \$46,876,562 in revenue in 2022, \$32,985,292 in spending and \$46,297,914 in net assets.

Table 2 reports the district current operating expenditures per pupil from districts with the largest EITC enrollments.²⁰ Appendix A provides further discussion, putting these numbers into context. Reading and Allentown, in particular, have long been among the nation’s least adequately funded public school districts.²¹ Table 2, in simple terms, at face value and in nominal dollars, shows the repeated reference to state average spending over \$21,000 to be deceitful and not representative of what is being spent in districts from which EITC students attend.

Name	Enrollment in District Schools	Current Operating Expenditure per Pupil
Pittsburgh City Sch Dist	20,105	\$24,314
Reading Sch Dist	17,975	\$13,219
Allentown City Sch Dist	16,189	\$15,572
Philadelphia School District	118,053	\$17,892
York City Sch Dist	6,210	\$17,786

Source: <https://www.census.gov/programs-surveys/school-finances/data/tables.html>

The \$630 million in scholarship funds would add \$3,977 per pupil to the summed enrollments of Reading, Allentown, Philadelphia (district students), and York, leaving Reading and Allentown still short of \$21,000. Still, that increase would go a long way toward improving conditions in these districts, and unlike private school vouchers, such expenditures

have been shown in numerous recent studies to have substantial positive effects on student short-term and long-run outcomes.²²

The report's major finding and conclusion that the existing \$630 million spending cap on tax credit scholarships should be increased fails to consider better, more equitable, efficient and accountable alternatives for allocating similar amounts of funding.

VII. Usefulness for Guidance of Policy and Practice

The report is of no use for guiding policy and practice in the Commonwealth of Pennsylvania. It reiterates a false assumption that scaling up private school voucher programs will lead to positive student outcomes and economic gains. The report ignores outright the more likely benefits of more productive, efficient, and equitable allocation of the same dollars, while giving short shrift to a recent judicial ruling that the Commonwealth must improve equal educational opportunity for all of the state's children.²³

Assertions of greater return on the dollar for sending students to private schools through tax credits are built on improper and incomplete representations of both the dollars spent (actual spending) and the return to it (student outcomes).

The report essentially pushes policymakers to ask the wrong questions and ignore the right ones when allocating significant sums of taxpayer dollars. Pennsylvania lawmakers would be advised to step back and ask the right question about the current allocation of \$630 million and make the appropriate cost/benefit calculations based on the best available evidence:

Option 1: Spend that money on a type of program that has yielded systematically negative outcomes for students (expanded private school vouchers).

Option 2: Redistribute that same sum of money, for an increase of approximately \$1,500 per pupil in the state's highest poverty, least adequately funded districts (serving about 400,000 students), or nearly \$4,000 per pupil in the target districts identified above.

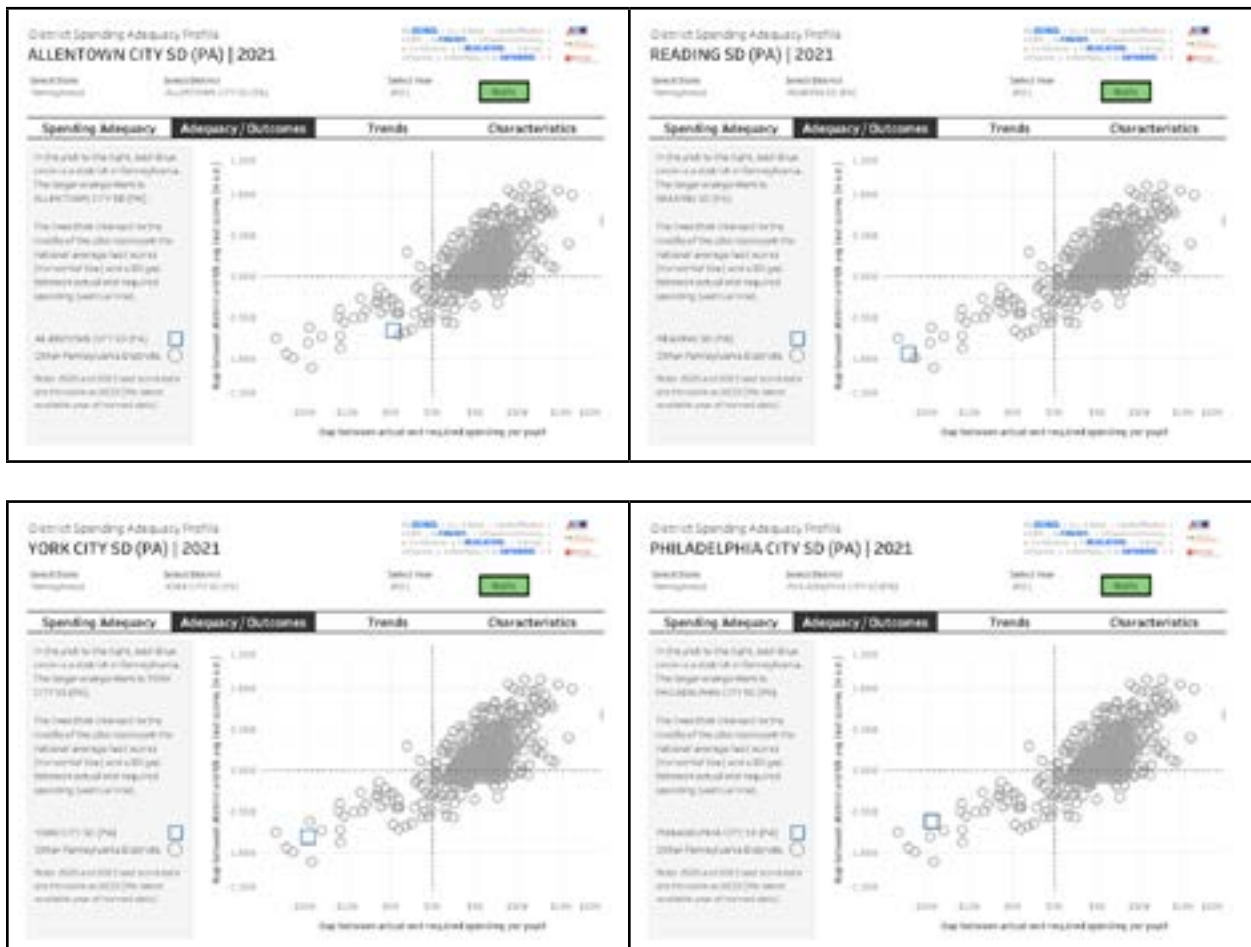
The second option is a modest step toward meeting the state's constitutional obligation to its children. A vast and growing body of literature supports the latter over the former and would undoubtedly bring the state much closer to meeting its constitutional obligation to provide equal educational opportunity to all children.

Appendix

Here, I provide some context for understanding public school spending in Pennsylvania and why the comparisons in the Commonwealth Foundation report are so deceitful. The report simply asserts that Pennsylvania public school districts ON AVERAGE a) spend nearly double the average private school tuition and b) have seen a 38% windfall over the past several years. Further, they argue that Pennsylvania schools are high spenders and low performers, thus the need for a more efficient alternative. However: The reality, as has been true for years, is that Pennsylvania spends above the national mean spending level, on average, and achieves above the national mean on reading and math assessments.

The devil is in the details—and the vast disparities among Pennsylvania districts—adversely affecting districts with the largest numbers and shares of students now on EITC scholarships. Those disparities were highlighted in recent litigation against the Commonwealth leading to a ruling by the state court that the legislature and Governor must fix those disparities.

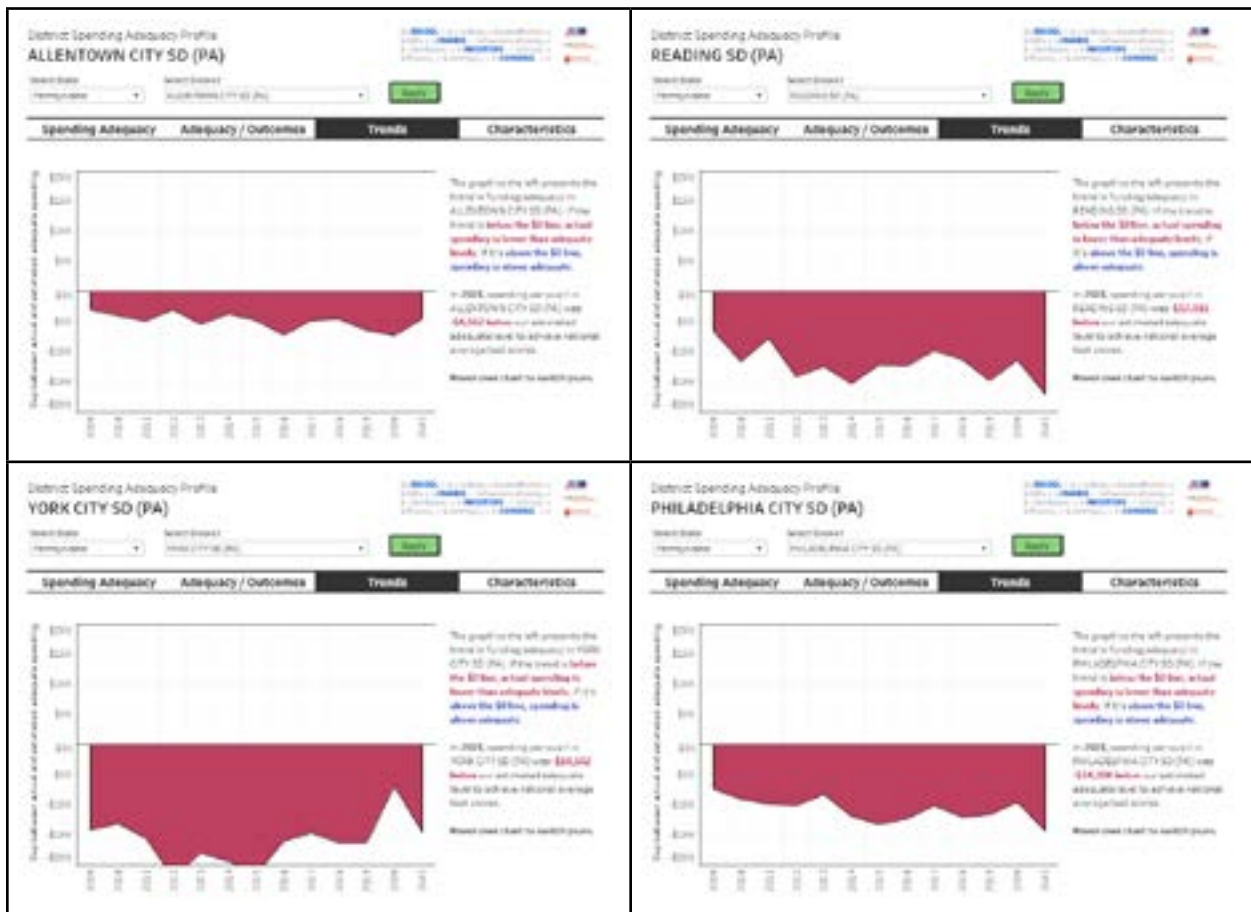
These figures are from the data visualizations tool available at [schoolfinancedata.org](https://www.schoolfinancedata.org).



<https://www.schoolfinancedata.org/dcdviz1/>

I pointed out in this review that even in nominal dollars, districts like Allentown, Reading, Philadelphia, and York spend much less than the cited \$21,000 per-pupil figure. The figures above show that when adjusting for the costs and needs in these districts to meet national average outcomes, each faces very large funding gaps, from \$5,000 to \$15,000 per pupil. These districts serve very high student poverty populations, with large concentrations of English Language Learners and substantial portions of students with disabilities. Notably, the outcomes of these districts fall in line with expectations, given their funding. They receive less than needed to achieve national average outcomes in reading and math, and their outcomes fall below national averages. Better resourced districts in Pennsylvania have better outcomes. The “underperformance” of these districts is, in large part, due to the state’s failure to fund them.

The next set of figures (from the same source) simply validates that, not only have these particular Pennsylvania school districts NOT seen a windfall of funding increases over the past decade, funding adequacy in these districts relative to the costs of achieving average outcomes has not improved; in fact, in three of the four cities, it has worsened. Funding actually became less adequate by 2021 than it was in 2009. As noted previously, \$630 million per year would at least put a substantial dent in closing these gaps.



Notes and References

- 1 Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth*. Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>
- 2 Quoted from the report:
 - Pennsylvania's Educational Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) are state tax credit programs that give thousands of low- to middle income students access to high-quality schools of their choice.
 - Scholarship organizations awarded 77,670 K–12 scholarships in 2021–22, up more than 15,000 from the previous year. Unfortunately, the state denied over 63,000 student scholarship applications because of arbitrary program caps.
 - Students now attend school on an EITC or OSTC scholarship in all 67 counties.
 - New state requirements that went into effect beginning July 1, 2024, require that 90 percent or more of scholarship donations fund eligible scholarships, with 10 percent reserved for administration fees; 70 percent of scholarship organizations already meet this requirement.
 - Data from the Archdiocese of Philadelphia indicates tax credit scholarships empower low income families in low-achieving schools with an alternative education for their children.
 - Most families receiving tax credit scholarships earn below the median income level for their respective counties, and the counties with the most low-achieving public schools have the highest number of scholarship recipients.
 - The average household income for EITC and OSTC scholarship recipients across the state ranges from \$41,463 and \$73,100 annually.

Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 3). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>
- 3 Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 7). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>
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- 6 Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 15). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>

- 7 Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 41). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>
- 8 Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 3). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>
- 9 When more precise questions are asked about private and religious school vouchers, Pennsylvania voter perspectives are different. See Meyer, Katy (2024, October 7). *Private school vouchers opposed by more than half of Pa. voters, poll shows*. Spotlight PA. Retrieved October 29, 2024, from <https://www.spotlightpa.org/news/2024/10/pennsylvania-public-education-private-school-vouchers-support-poll/>
- 10 Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 17). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>
- 11 The source of the assumption is Lueken's 2020 fiscal impact statement prepared for EdChoice but in support of the Commonwealth Foundation, which has this fiscal note posted on their website.
- Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 7 & footnote 11). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>
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- 12 Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (Section 5, pp. 29-40). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>

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- 13 This includes one report produced by The Commonwealth Foundation by Corey DeAngelis, and another posted on the Commonwealth website but attributed to EdChoice.
- DeAngelis, C. (2020, August 13). *Unleashing educational opportunity: The untapped potential of expanded tax credit scholarships in Pennsylvania*. Commonwealth Foundation. Retrieved October 16, 2024, from https://www.commonwealthfoundation.org/docLib/20200813_UnleashingEducationalOpportunityDeAngelis08_13_2020reduced.pdf

Lueken, M.F. (2020, March 25). *Fiscal Impact Statement, Pennsylvania 2020 Budget Session: Subject HB 800*. EdChoice. Retrieved October 16, 2024, from https://www.commonwealthfoundation.org/docLib/20200520_PAHB800FiscalNote_FY2021.pdf?t=5/20/2020%205:10:27%20

- 14 Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 7). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>

The report cites DeAngelis's (2020). Commonwealth Foundation report and Lueken's (2020) fiscal note (the latter is posted on the Commonwealth Foundation website but attributed to EdChoice):

DeAngelis, C. (2020, August 13). *Unleashing educational opportunity: The untapped potential of expanded tax credit scholarships in Pennsylvania*. Commonwealth Foundation. Retrieved October 16, 2024, from https://www.commonwealthfoundation.org/docLib/20200813_UnleashingEducationalOpportunityDeAngelis08_13_2020reduced.pdf

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- 15 Baker, B.D. (2024). *NEPC review: K-12 school choice calculator*. Boulder, CO: National Education Policy Center. Retrieved October 16, 2024, from <http://nepc.colorado.edu/review/calculator>
- 16 In my review of the Commonwealth Foundation's 2020 report, I noted:

Because the largest positive economic impact estimate from the report is based on a false premise, misrepresentation (excluding relevant studies showing large negative effects) and misapplication of research findings (substituting charter school estimates), the study is of little value for informing policies pertaining to Pennsylvania's tuition tax credit program. One simply cannot extrapolate the economic benefits of a tuition tax credit program to expand private school enrollment in Pennsylvania based on estimated reading achievement gains derived from charter schools across the country (though limited to specific major operators and disproportionately in specific cities and states). This is especially true when the preponderance of recent evidence on students attending private schools through vouchers and tax credits points to worse, rather than better, outcomes—particularly in mathematics. As such, applying the report's own methods, it is more likely that Pennsylvania would suffer significant economic losses, not gains, by expanding the tax credit scholarship program.

Regarding negative effects of vouchers, I explained:

Studies of recent, larger scale voucher and tax credit programs have found resoundingly negative effects on student outcomes: Joe Waddington noted, "While the early research was somewhat mixed . . . it is striking how consistent these recent results are . . . We've started to see persistent negative effects of receiving a voucher on student math achievement." And in 2017, summarizing recent studies in District of Columbia, Louisiana, Indiana and Ohio, Dynarski and Nichols summarized, "on average, students that use vouchers to attend private schools do less well on tests than similar students that do not attend private schools.

Baker, B.D. (2020). *NEPC review: Unleashing educational opportunity: The untapped potential of expanded tax credit scholarships* (p. 10). Boulder, CO: National Education Policy Center. Retrieved October 16, 2024, from <http://nepc.colorado.edu/thinktank/tax-credits>

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Joe Waddington, University of Kentucky, quoted in Barnum, M. (2020). Do school vouchers work? As the debate heats up, here's what research really says. *Chalkbeat*. Retrieved October 4, 2020, from <https://www.chalkbeat.org/2017/7/12/21108235/do-school-vouchers-work-as-the-debate-heats-up-here-s-what-research-really-says>

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- 18 Commonwealth of Pennsylvania: Education Budget, Summary of State Appropriations for Education. (2024). Retrieved October 16, 2024, from <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Education%20Budget/Pages/default.aspx>

Special Education Funding (SEF) should not included in the comparisons to the extent that these schools do not serve children with disabilities and when/if they do, those costs fall on host districts.

From source cited above (here):

“The Enacted 2024-25 fiscal year budget includes \$1,486,815,000 for the Special Education appropriation. This amount is a \$100,000,000 increase (7.21%) over the 2023-24 fiscal year appropriation.”

Using data downloaded from <https://www.education.pa.gov/Documents/Teachers-Administrators/School%20Finances/Education%20Budget/2024-25%20Estimated%20BEF%20web%20July2024.xlsx>, the summed local effort in support of Basic Education Funding is \$20,257,540,296 Retrieved October 16, 2024.

- 19 Baker, B.D. (2009). *Private schooling in the US: Expenditures, supply, and policy implications*. Boulder, CO: National Education Policy Center. Retrieved October 16, 2024, from <https://nepc.colorado.edu/sites/default/files/PB-Baker-PvtFinance.pdf>

- 20 Note that the reported public district spending figures in the table are not directly comparable to the reported spending figures in the previous table for private schools which represent total annual expenditures per pupil, from the schools' primary nonprofit governing body.

- 21 Baker, B.D. (2014). *America's most financially disadvantaged school districts and how they got that way: How state and local governance causes school funding disparities*. Washington, DC: Center for American Progress. Retrieved October 16, 2024, from <https://cdn.americanprogress.org/wp-content/uploads/2014/07/BakerSchoolDistricts.pdf>

Baker, B. & Levin, J. (2014). *Educational equity, adequacy, and equal opportunity in the Commonwealth: An evaluation of Pennsylvania's school finance system*. American Institutes for Research. Retrieved October 16, 2024, from <https://www.air.org/resource/report/educational-equity-adequacy-and-equal-opportunity-commonwealth-evaluation>

- 22 Jackson, C.K. & Mackevicius, C.L. (2024). What impacts can we expect from school spending policy? Evidence from evaluations in the United States. *American Economic Journal: Applied Economics*, 16(1), 412-446.

Rauscher, E. & Shen, Y. (2022). Variation in the relationship between school spending and achievement: Progressive spending is efficient. *American Journal of Sociology*, 128(1), 189-223.

By contrast, the negative effects of voucher programs have been compared unfavorably to the negative effects of the COVID pandemic or the negative effects of Hurricane Katrina on children in New Orleans.

Cowan, J. (2023). *Research on school vouchers suggests concerns ahead for education savings accounts*. Washington, DC: Brookings Institution. Retrieved October 29, 2024, from <https://www.brookings.edu/articles/research-on-school-vouchers-suggests-concerns-ahead-for-education-savings-accounts/>

Further, expanded voucher programs have been found to exacerbate inequality:

Klinenberg, J., Valant, J., & Zerbino, N. (2024). *Arizona's universal education savings account program has become a handout to the wealthy*. Washington, DC: Brookings Institution. Retrieved October 16, 2024, from <https://www.brookings.edu/articles/arizonas-universal-education-savings-account-program-has-become-a-handout-to-the-wealthy/>

- 23 The report implies that expanded vouchers might meet the court's demands, noting, "The court's February 2023 ruling did not order any specific measures or solutions to make education funding more equitable but instead said lawmakers should work to ensure 'every student receives a meaningful opportunity to succeed.'"

Langan, R. (2024, September). *Pennsylvania's education tax credit scholarships: How EITC serves children and families in the commonwealth* (p. 13). Commonwealth Foundation. Retrieved September 25, 2024, from <https://www.commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>