An ESA is an account administered by the Arizona Department of Education (ADE) and funded by state tax dollars. It consists of 90% of the state funding that would have otherwise been allocated to the school district the student is assigned to attend based on their address. Applications are available all year round.

When parents choose an ESA, they are opting out of the education and services the public education system offers. These funds can be used to pay private school tuition, home education and curriculum, tutoring, and more.

**Students cannot receive STO funds (tax credit scholarships) and ESA funds at the same time, regardless of how a parent chooses to spend the ESA funds.** Parents need to choose which funding source works best for their financial situation. If your student receives ESA funding but STO funds were already sent for tuition, all STO funds will need to be returned based on the quarter in which your ESA eligibility began. For example, if you receive ESA funding beginning in Quarter 1 but $3,000 in STO scholarships was already sent to the school for your student’s tuition, $3,000 will need to be returned to the respective STOs.

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**HB 2853 UNIVERSAL ESA**  
*(New as of the ‘22-’23 school year)*

All K-12 students in Arizona are eligible to receive a Universal ESA, giving parents more educational options for their students.

To apply, you will need your student’s birth certificate and proof of residency.

Funds are distributed quarterly and begin the quarter that the ESA contract is signed. Kindergarten students are eligible for approximately $4,000/school year. K-12 students are eligible for approximately $7,000/school year.

- **Quarter 1:** July 1 - September 30
- **Quarter 2:** October 1 - December 31
- **Quarter 3:** January 1 - March 31
- **Quarter 4:** April 1 - June 30

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**OTHER ESA ELIGIBILITY CATEGORIES**

- Student is in K-12 grade with disability
- Student is in preschool with a disability
- Student’s parent is active duty military
- Student’s military parent was killed in line of duty
- Student’s parent is legally blind, deaf, or hard of hearing
- Student was a ward of the state
- Student attends or assigned to a “D” or “F” rated school
- Student resides within a Native American reservation
- Student is a sibling of current or previous ESA recipient
- Student was a previous ESA Recipient

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**APPLY WITH THE ARIZONA DEPARTMENT OF EDUCATION**

- [www.azed.gov/esa](http://www.azed.gov/esa)
- 602.364.1969

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Which funding source is the best option for your student—ESA or STO funds?

IS YOUR STUDENT’S TUITION LESS THAN THE APPROXIMATE ESA AMOUNT?

YES → ESA

NO → ARE YOU ABLE TO PAY THE BALANCE OF YOUR STUDENT’S TUITION AFTER USING ESA FUNDS?

YES → IT’S YOUR CHOICE!

NO → STO FUNDS

Keep in mind: Funding is per student, not per family. You can use an ESA for one student and STO funds for another student.

ESA: Empowerment Scholarship Account

STO Funds: Tax credit scholarships awarded by ACSTO and other school tuition organizations (STOs), including Corporate tax credit scholarships.