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# Overview of Public and Private School Choice Options

School choice generally refers to the opportunity for parents to select an elementary or secondary school for their child that differs from the assigned school that the child would otherwise attend based on where the family lives. School choice programs are often divided into two major categories—public school choice and private school choice. Both types of school choice programs have proponents and opponents, and both have garnered substantial congressional interest. This In Focus provides an overview of the various types of public and private school choice options that exist and, when applicable, highlights federal programs that directly support choice. The In Focus does not evaluate the pros and cons of each type of school choice option or the myriad studies supporting or criticizing them.

## Current School Enrollment Patterns

In fall 2019, prior to the COVID-19 pandemic, public elementary and secondary school enrollment was 50.8 million. It fell by 1.4 million (2.8%) to 49.4 million in fall 2020 and remained flat in fall 2021. In fall 2022, there were 49.6 million children enrolled in public schools. The number of children enrolled in private schools was 5.5 million in fall 2019 and remained flat in fall 2021. During the 2018-2019 school year, 2.5% of students were homeschooled and an additional 1.2% of students were in full-time virtual education at home. During the 2022-2023 school year, these percentages rose to 3.4% and 1.8%, respectively.

## Public School Choice Options

Public school choice options include intradistrict public school choice, interdistrict public school choice, charter schools, and magnet schools. Availability of these options varies across different localities. Families, subject to financial considerations, may also be able to choose to live in areas where they want their children to attend schools.

### Intradistrict and Interdistrict Public School Choice

Many states operate intradistrict and/or interdistrict public school choice programs, which are often referred to as open enrollment policies. Under the intradistrict programs, students may choose among some or all of the public schools in a given local educational agency (LEA). Under the interdistrict programs, students may choose among public schools in different LEAs. Intradistrict and interdistrict public school choice programs differ among states based on many factors, including whether the programs are voluntary or mandated by the state, whether transportation to the new school is provided, and whether the state sets priorities for districts to follow in admitting students (e.g., sibling preference; preference to students attending low-performing schools; or preference to increase racial, ethnic, or economic diversity).

According to a 2022 comparison of state intradistrict and interdistrict policies, 46 states, the District of Columbia

(DC), and Puerto Rico have at least one open enrollment policy—27 states, DC, and Puerto Rico have policies explicitly permitting intradistrict enrollment, and 43 states have policies explicitly permitting interdistrict enrollment. Depending on the state, the policies may be mandatory, voluntary, or both, for LEAs. For example, a state might require mandatory intradistrict choice in certain LEAs (e.g., choice for students in low-performing schools or LEAs) but allow it to be voluntary in other LEAs. Alabama, Alaska, Maryland, and North Carolina were the only states reported as not having an explicit open enrollment policy.

The Elementary and Secondary Education Act (ESEA) provides funding for transportation to support intradistrict school choice. This is one option for serving students attending public schools that have been identified under ESEA educational accountability requirements as being underperforming schools.

## Charter Schools

Charter schools are public school options and thus do not charge tuition. Each state's charter school law asserts the requirements for establishing and operating a charter school in the state, including which entities may serve as charter school authorizers. Students have to apply to a charter school to gain admission. Charter schools often use lotteries to select new students if they have more applicants than available slots. The schools operate under the terms of a charter agreement that is established between the charter school and its authorizer (e.g., LEA, state-level authority, institution of higher education).

Currently, 46 states, DC, Puerto Rico, and Guam have charter school laws. (The states without charter school laws are Nebraska, North Dakota, South Dakota, and Vermont.) As of the 2022-2023 school year, 7,998 charter schools were in operation in the states and DC, serving 3.7 million students.

The Charter Schools Program authorized by the ESEA provides funds to eligible entities to support the development, implementation, and replication of "high-quality" charter schools and assist with facilities financing.

## Magnet Schools

Magnet schools generally operate as a specialized form of intradistrict school choice. They are designed to attract a more diverse student body from across an LEA. To achieve this, magnet schools offer programs (e.g., engineering, arts) that will be attractive to students who live outside of the traditional boundaries of the magnet school. During the 2021-2022 school year, there were 3,015 magnet schools in operation, serving 2.2 million students. (No data were available for California.)

The ESEA authorizes the Magnet Schools Assistance Program, which provides grants to LEAs that are

functioning under a court-ordered desegregation plan or have voluntarily adopted a federally approved desegregation plan to establish and operate magnet schools.

## Private School Choice Options

Some families choose to enroll their children in private schools by paying out of pocket, including using funds available from a 529 plan or Coverdell account, which provide tax benefits that are not discussed further in this In Focus. Financial support for private school choice may also be available through voucher or scholarship programs, tax credits or deductions, or education savings accounts (ESAs). According to EdChoice, a school choice advocacy organization, based on data available in May 2025, at least one form of private school choice is offered in 35 states, DC, and Puerto Rico.

### Vouchers

Voucher, or scholarship, programs use public funds to finance student attendance at private schools. Payments are made directly from the government to a parent, or to an institution on behalf of a parent, that are then used to support student attendance at a private school. The majority of voucher programs have been implemented at the state or local level. Participation in a voucher program may be limited to certain students, such as those from low-income families, those with disabilities, those attending low-performing schools, those residing in an LEA that does not have a public elementary or high school (these situations are referred to as town tuitioning programs), or those with some combination of these or other characteristics. Voucher programs may also establish minimum standards, such as student testing requirements, that private schools must meet in order to participate in the program. Based on data available in May 2025, 14 states—Arkansas, Georgia, Indiana, Louisiana, Maine, Maryland, Mississippi, Nebraska, New Hampshire, North Carolina, Ohio, Oklahoma, Vermont, and Wisconsin—and Puerto Rico currently operate at least one state or local voucher program.

The only federally funded voucher program is the DC Opportunity Scholarship Program (DC OSP). The DC OSP is authorized by the Scholarships for Opportunities and Results (SOAR) Act, which also authorizes funding for DC public schools and DC public charter schools. Annual appropriations are divided evenly among these three purposes. The DC OSP served 1,312 students in 37 private schools during the 2023-2024 school year.

### State-Funded Education Savings Accounts (ESAs)

ESAs were first established in 2011 as a vehicle for providing public funds for educational purposes to eligible students. ESAs are state-funded individual accounts that are controlled by parents and used to purchase educational services. Unlike vouchers, which are used specifically to support private school attendance, ESA funds can generally be used for a variety of education-related expenses, such as tutoring, textbooks, private school tuition and fees, online courses, or community college courses.

To receive an ESA for a child, a student's parent must agree not to enroll the child full-time in a public school. In

addition, the student must meet program eligibility requirements, which may be based, for example, on having a disability or attending a low-performing public school. The amount of annual funding provided through an ESA varies by state but is often tied in some way to funding for public schools (e.g., a percentage of the per-pupil revenue for public schools).

Based on data available in May 2025, 18 states currently operate state-funded ESAs (Alabama, Arizona, Arkansas, Florida, Georgia, Indiana, Iowa, Louisiana, Mississippi, Montana, New Hampshire, North Carolina, South Carolina, Tennessee, Texas, Utah, West Virginia, and Wyoming).

### Tax Credits/Deductions

State tax credits and deductions to support private school education take several forms. State scholarship or ESA tax credits reduce a corporation's or individual's tax liability for donations made to a third-party organization that provides scholarships (i.e., vouchers) or ESAs to eligible students. States may establish student eligibility criteria, such as being a low-income student or a student with a disability, to benefit from these scholarships or ESAs.

Individual state *tax credits* reduce an individual's tax liability based on educational expenses for household dependents. Individual state *tax deductions* provide a reduction in taxable income based on educational expenses for household dependents that is determined prior to the calculation of tax liability for the household. Refundable tax credits provide state income tax credits for approved expenditures. The credit is considered refundable if the credit exceeds the tax imposed by the state; the excess amount is refunded to the taxpayer. Individual tax credits and deductions are available for a variety of purposes, such as tuition, textbooks, and uniforms.

Based on data available in May 2025, 21 states currently offer scholarship tax credits: Alabama, Arizona, Arkansas, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Louisiana, Montana, Nevada, New Hampshire, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Utah, and Virginia. ESA tax credit programs are currently offered by three states: Florida, Missouri, and Utah. In addition, three states currently offer education tax credits (Illinois, Iowa, and Ohio); four states offer education tax deductions (Indiana, Louisiana, Minnesota, and Wisconsin); and five states (Alabama, Idaho, Minnesota, Oklahoma, and South Carolina) provide refundable tax credits.

### Homeschooling

All 50 states, DC, and Puerto Rico permit homeschooling. Some states place numerous requirements (e.g., assessment, attendance) on homeschooling, while other states have minimal or no homeschooling requirements. In some states, homeschooled students are able to participate in public online education options, public school extracurricular or co-curricular activities offered during or after school, or public school classes on a part-time basis.

**Rebecca R. Skinner**, Specialist in Education Policy  
**Isobel Sorenson**, Research Assistant

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