

EVERY STUDENT EVERY STATE

*How Churches Can Expand Access
to Christ-Centered Education*



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Dear Pastor and Church Leader,

Every child is created in the image of God, with purpose and potential placed there by our Creator. As the Church, we share a calling to nurture that potential and to help families raise the next generation in faith, wisdom, and truth.

Across our nation, many families desire a Christ-centered education for their children but face financial barriers that make this choice difficult. A new opportunity, the Federal Tax Credit Scholarship, has the potential to expand access to scholarships that help students attend Christian schools without diverting funds from public education.

For over 20 years, the Association of Christian Schools International (ACSI) has operated a Scholarship Granting Organization (SGO) called Children's Tuition Fund (CTF). Through CTF, hundreds of students have received scholarships that allow them to attend a Christ-centered school where faith and learning are integrated.

This guide is designed to help pastors and church leaders understand this opportunity, discern how your church can help inform and serve families, and identify simple ways your congregation can engage. You do not need to be a policy expert. You simply need a heart for families, discipleship, and the next generation.

When churches engage, communities listen. When faith leaders speak, doors open. Together, we can help ensure **Every Student in Every State** has access to an education that points them to Christ.

With gratitude,



Larry Taylor, Ph.D.

President & CEO

Association of Christian Schools International



[Why This Matters]

Churches play a vital role in shaping families, forming disciples, and strengthening communities. Education is a powerful extension of that mission.

For many families, Christ-centered education is deeply valued but not always financially accessible. Tuition costs can place this option out of reach, even for families who are actively involved in their church and committed to raising their children in faith.

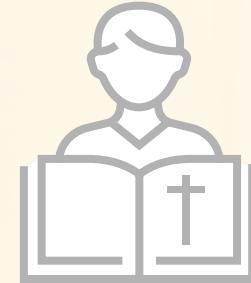
The **Federal Tax Credit Scholarship** creates a new opportunity to help expand access to Christ-centered education by encouraging donors to redirect their federal tax liability for scholarships. These scholarships help families choose a Christian school while supporting schools in fulfilling their mission without lowering standards or compromising identity.

This opportunity is about access and sustainability. It allows schools to partner with families, churches, and donors to remove financial barriers and strengthen long-term enrollment health.

When churches help inform, encourage, and guide families, they help remove barriers and open doors. Together, we can help strengthen Christian education as a vital part of faith formation for the next generation.



What is the Federal Tax Credit Scholarship?



An individual contributes through CTF.

The contributor can claim a federal tax credit.

A student receives a scholarship to attend a Christian school.

- Begins **January 1, 2027**
- Up to **\$1,700** tax credit contribution
- Supports K-12 scholarships
- ACSI Children's Tuition Fund is an approved Scholarship Granting Organization (SGO)



[Take Action]

How Churches Can Take Action

Churches can help families navigate this opportunity in thoughtful, appropriate ways. Engagement does not require endorsement of legislation, only a commitment to serving families well.

1 Action 1: Inform and Encourage Families

Families trust their church for guidance. Many parents may not hear about this opportunity elsewhere.

What churches can do:

- Share basic information through announcements, newsletters, or parent ministries
- Provide links to trusted resources at EveryStudentEveryState.org
- Encourage families to stay informed about their state's status

Download helpful tools at
EveryStudentEveryState.org/churchresources

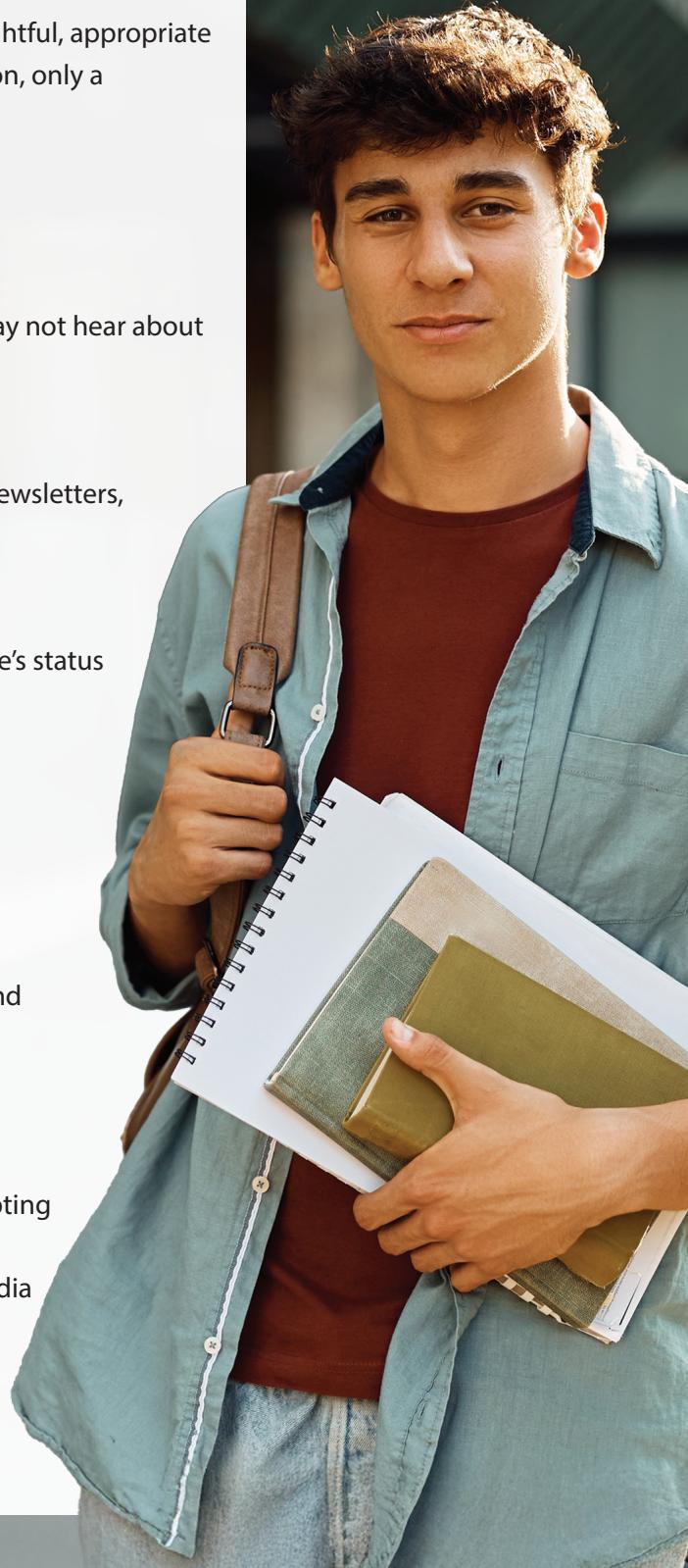
2 Action 2: Support Advocacy Efforts Respectfully

Governors consider feedback from community leaders and families. Churches can help families understand how to respectfully express gratitude or concern.

Encourage your congregation to:

- Contact their governor and either thank them for opting in or encourage them to do so
- Educate their sphere of influence through social media

The state opt-in map, email templates and promotional resources are available at
EveryStudentEveryState.org/churchresources





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Action 3: Partner with Christian Schools

Many Christian schools serve families connected to local churches. Collaboration strengthens impact.

What churches can do:

- Share information with local Christian school leaders
- Encourage schools to engage with CTF
- Offer space for information nights or parent gatherings

[Common Questions Churches Ask]

1. What is Children's Tuition Fund?

Children's Tuition Fund (CTF) is a Scholarship Granting Organization created as a ministry of ACSI. CTF has supported Christian schools for more than 20 years and currently operates in multiple states, managing millions of dollars in scholarship funding. CTF's depth of experience provides schools with the confidence to engage, backed by established systems and trusted partnerships.

2. What is the Federal Tax Credit Scholarship?

The Federal Tax Credit Scholarship is a new federal tax law that allows individuals to receive a 100% non-refundable federal income tax credit up to \$1,700 for contributing to CTF, an approved SGO. CTF uses tax credit contributions to provide tuition scholarships and other education-related support throughout the United States.

3. Who can receive a scholarship?

Scholarships are available to K-12 students in states that formally opt in to the program whose families meet income criteria (up to 300% of the area's median income). Priority may be given to students who previously received scholarships, or their siblings.

4. What can scholarship funds be used for?

Scholarship funds may be used for a range of education costs, including tuition, curriculum materials and books, standardized test fees, educational therapies, instructional materials, and sometimes even homeschool-related costs, depending on SGO policies.

5. Do I have to be wealthy to benefit from the program?

No. The tax credit and scholarship program is designed to benefit a wide range of families. Because the credit is based on giving and scholarships are targeted by income eligibility (up to 300% of area median), many middle-income and moderate-income families may qualify.

6. Does this program take money from public school funding?

No. The Federal Tax Credit Scholarship uses private donations to fund scholarships and does not divert federal or state education funds away from public schools.

7. Will this program work in every state?

Not automatically. For students to receive scholarships in a particular state, the governor must opt in by allowing SGOs to operate under federal law. If a state does not opt in, families in that state cannot use scholarships funded through this program; however, taxpay-
ers in that state can still contribute \$1,700 to CTF for use at a Christian school in another state.

8. Can scholarship funds be used for homeschooling or learning services?

The law allows these scholarships to apply to homeschoilers. More information will fol-
low once the rules and regulations are received later this year. CTF's primary service is to
ACSI member schools and other Kingdom schools.

9. Is this political activity?

No. Sharing information about educational opportunities and scholarships is not political
activity. Churches are encouraged to provide information and allow individuals to take
action based on their own convictions.



Learn more at
EveryStudentEveryState.org

