

Research Evidence Against Dismantling the U.S. Education Department: How to Support Students with Disabilities

Students with Disabilities and Private School Vouchers

A RAPID EVIDENCE REVIEW

Alyn Turner, PhD
Research for Action

September 2026

Why This Issue Requires Urgent Attention

The [One Big Beautiful Bill Act](#), signed into law on July 4, 2025, created the first nationwide federal private school voucher program in U.S. history. Through a tax credit mechanism that routes federal dollars to private and public school students via scholarship granting organizations (SGO), the law will result in public funds reaching private schools that face far more limited requirements under the Individuals with Disabilities Education Act (IDEA) than public schools face. Oversight of the program falls not to the U.S. Department of Education but to the Treasury Department, which has no special education expertise and no institutional history of enforcing disability rights. This review provides an overview of the evidence about how private school vouchers have shaped educational experiences and outcomes for students with disabilities. The goal is to summarize existing research so that advocates, families, and state policymakers can make decisions about participation that are grounded in evidence.

The author would like to thank Laura Blythe Mertens for her research assistance and contributions to the report.

Overview

The Federal Scholarship Tax Credit (FSTC), enacted as part of the One Big Beautiful Bill Act and taking effect January 1, 2027, creates the first nationwide federal voucher program. Under the program, taxpayers may contribute to an SGO, which is a nonprofit organization that distributes vouchers to eligible families, and receive a dollar-for-dollar federal tax credit up to \$1700 annually. These vouchers can be used for private school tuition, tutoring, educational therapies, transportation, curriculum materials, and technology, among other expenses. Students in participating states are eligible for a voucher if their household income does not exceed 300% of their area's median gross income, a threshold that covers most American families. States must decide annually whether to opt in to the voucher program.

The FSTC adds a new and potentially much larger layer to an existing private school voucher landscape. State-level voucher programs have expanded dramatically over the past two decades, and the pace of that expansion has outrun the research. According to EdChoice, a pro-school choice advocacy organization that tracks program data nationally, there are now 23 conventional state voucher programs, 21 education savings account (ESA) voucher programs, and 22 tax-credit scholarship voucher programs operating across the country, serving a combined estimated 1.16 million students in 2024-25 (EdChoice, 2025). Arizona's ESA voucher program alone grew from 144 students in 2012 to nearly 88,000 by 2025, nearly quintupling in a single year after the state extended eligibility to all students in 2022 (Roy et al., 2025).

Importance of Grounding Policy Decisions in Evidence

States are being asked to make a consequential decision about whether to opt-in to the Federal Scholarship Tax Credit, a decision that could be difficult to reverse once families begin participating and institutional infrastructure takes hold. State participation in the federal voucher program will have significant educational consequences for students with disabilities, who will experience a dramatically different legal and educational environment in private schools than they would in public schools. For example, private schools are not required to admit all applicants (and often exclude students with disabilities), nor are they required to provide special education programs and services on the same terms as public schools. The goal of this brief is to give state policymakers and advocates an account of what relevant research shows for students with disabilities who participate in private school voucher programs, including conventional vouchers, ESA vouchers, and tax credit scholarship vouchers, as well as where the

research is limited, so that decisions about participation rest on evidence rather than assumptions.

What do we know about academic outcomes for students with disabilities in private school voucher programs?

The research does not establish that students with disabilities achieve better academic outcomes in private school voucher programs. What little outcome data exists is methodologically limited, and no peer-reviewed study has produced a clean causal estimate of academic achievement effects specifically for students with disabilities using vouchers to attend private schools.

Harris (2026), writing in a *Journal of Policy Analysis and Management* point-counterpoint on universal vouchers and ESAs, argues that the empirical case for these programs is weak. He draws on the four state programs most comparable in design to today's universal ESAs: Indiana, Louisiana, Ohio, and Florida. In three of the four, researchers found negative effects on student achievement (Erickson et al., 2021; Figlio & Karbownik, 2016; Waddington & Berends, 2018). Dynarski (2016), writing for Brookings a decade earlier, had already identified large negative test-score effects in Louisiana and Indiana using rigorous research designs. Harris's more recent piece shows that finding held up and extended to Ohio, as more states adopted similar programs. This evidence concerns students generally. It does not speak to outcomes for students with disabilities specifically.

For students with disabilities specifically, the evidence base is even thinner. Senese and Winters (2024), in a systematic review of 39 quantitative studies on school choice (i.e., charter, voucher, alternative, and open enrollment) and students with disabilities using administrative data, found that most research focuses narrowly on enrollment disparities rather than outcomes. The outcome evidence that does exist is largely descriptive and concentrated in a handful of programs. No peer-reviewed study has used randomized assignment to examine academic achievement specifically for students with disabilities in a private school voucher program.

Researchers attempting to compare outcomes for students with disabilities across school sectors face two fundamental data problems: 1) Fewer students in private schools are systematically identified as disabled as compared with public schools (see below for more on this point). Any study using private school disability designations as its sample is likely undercounting actual disability prevalence and may be comparing

outcomes for a non-representative subset of students with disabilities; 2) An absence of comparable assessment data limits our ability to observe outcomes for students with disabilities. The U.S. Government Accountability Office (GAO, 2017) found that one-third of the 27 voucher programs operating in 2016-17 had no testing requirement at all. Of the 18 that did require testing, only nine required the state's own standardized assessment; the other nine allowed norm-referenced tests that rank students against each other but cannot be compared to public school proficiency standards or across programs. When the data do not exist, the question cannot be answered. This means that states are being asked to make consequential policy decisions without adequate information on the likely outcomes for all students, but especially for students with disabilities with significantly more complex educational needs.

Are students with disabilities accurately identified in private schools, and what happens to their disability status when they leave the public school system?

Disability identification rates in private schools are substantially lower than in public schools, even when looking at the same students, because private schools face no legal obligation to identify students as disabled and have no financial incentive to do so. Wolf, Witte, and Fleming (2012) conducted a five-year evaluation of the Milwaukee Parental Choice Program (MPCP) using multiple methods to estimate the true disability prevalence among voucher students. Wisconsin's Department of Public Instruction had reported that 1.6% of MPCP students had a disability, based on the percentage of students receiving test accommodations. That figure was so far below plausible rates that it triggered a lawsuit by disability rights organizations. When they surveyed parents, Wolf et al. estimated a disability rate of 11.4%. The most methodologically credible approach compared *the same students* as they moved between public and private schools and found that those students were identified as needing special education at a rate of 9.1% when enrolled in private schools, but at a rate of 14.6% when enrolled in Milwaukee Public Schools. Senese and Winters (2024) confirm in their systematic review that classification differences across sectors account for a meaningful share of the enrollment gap between choice schools and traditional public schools nationally.

The explanation for this gap is structural. Under federal law, the obligation to locate and evaluate students who may have disabilities (known as Child Find) belongs to the local school district, not the private school. Private schools receive no additional funding for

identified students, unlike public schools that receive additional per-pupil IDEA dollars for students with disabilities and additional state funds in some states.

While these findings come primarily from Milwaukee and from studies of charter schools rather than private voucher schools specifically, the structural incentives that produce identification gaps are present in most private school voucher designs. The magnitude of the gap likely varies by program, state, and private school market characteristics.

What legal rights do students with disabilities lose when they enroll in a private school through a voucher program?

The federal voucher program poses serious risks for students with disabilities. Private schools may decline to enroll students with disabilities and are under no obligation to identify disabilities or to provide special education programs and services once a student is enrolled (National Council on Disability, 2018; Center on Education Policy, 2017).

Under IDEA, the chief federal law protecting students with disabilities, public schools are required to provide eligible students with a free appropriate public education (FAPE) tailored to each student's individual needs. This is accomplished through an individualized education program (IEP), developed with family participation, that details the special education programs and services that the student requires in order to receive FAPE, including related services such as speech therapy, occupational therapy, and behavioral support. The law also requires that public school students with disabilities be educated in the least restrictive environment (LRE), alongside nondisabled peers, to the maximum extent appropriate; provides procedural safeguards against inappropriate exclusionary discipline based on behavior stemming from students' disabilities; and outlines dispute resolution mechanisms available to families, including mediation and due process hearings.¹

When a family uses a voucher to place a child in private school, the law treats that as a voluntary parental placement, which means the child loses core IDEA protections, including teacher qualification standards and discipline safeguards as well as the right to FAPE in the LRE and to utilize dispute resolution processes (U.S. Department of Education, Office of Special Education and Rehabilitative Services, Office of Special Education Programs, 2022).² For many students with disabilities, due process hearings are the only

¹ 20 USC §1400 *et. seq.*; 34 CFR §300 *et. seq.*

² 34 CFR § 300.137(a); 34 CFR §300.138(a)(1)

way in which eligibility is established, an IEP is implemented, or lack of progress is addressed (Council of Parent Attorneys and Advocates, 2026).

Students with disabilities who use a federal voucher to attend private school also risk losing other important legal protections. Title III of the Americans with Disabilities Act (ADA) prohibits disability discrimination in nonreligious private schools but does not require those schools to provide FAPE, and religious private schools, which receive a substantial share of voucher funding in existing state programs, may be exempt from ADA coverage depending on their size (National Council on Disability, 2018). Rights under Section 504 of the Rehabilitation Act and state-level legal protections for students with disabilities may also be affected.

Are families of students with disabilities equipped to make informed decisions about what they are giving up when they use vouchers to send their children to private school?

Most families do not receive accurate, complete information about the legal rights they are waiving when they enroll in a private school voucher program. Confusion about specific rights is documented and predictable and most impacts families with the fewest resources.

Bon, Decker, and Strassfeld (2016), in a legal analysis of all 17 special education voucher programs then in existence, found that every program abridged IDEA rights. They found that many states, including Florida, Ohio, Arizona, Georgia, Oklahoma, and Utah, included language in their voucher statutes explicitly stating that accepting the voucher has the same legal effect as a parental refusal to consent to services under IDEA.

The GAO's (2017) systematic review of all 27 conventional and ESA voucher programs operating in the 2016-17 school year found that 73% provided no information at all about changes to IDEA rights. Only two of 27 required parents to sign an acknowledgment that they had received information about rights changes. Five programs provided information that U.S. Department of Education officials confirmed contained inaccuracies or statements inconsistent with IDEA. **Eighty-three percent of students with disabilities enrolled in programs specifically designed for them were in a program that provided either no information or inaccurate information about changes in IDEA rights.**

Even when information is technically available and accurate, the legal framework students with disabilities and their families are navigating is complex, and understanding what a rights waiver means requires understanding what the waived rights actually provide in practice. Weidner and Herrington's (2006) survey of Florida's McKay Scholarship participants provides one of the few systematic analyses of how information access varies by family characteristics: families with well-developed professional and community networks accessed quality information efficiently, while families without those networks exerted more effort but received lower quality information. Waitoller and Lubienski's (2025) qualitative research with mothers of students with disabilities navigating school choice (charter, magnet, selective enrollment, traditional public schools) in Chicago suggested a similar pattern. The researchers found that across racial and class backgrounds, all participating mothers struggled to find accurate special education information from official sources. What differentiated outcomes was access to social networks, and those networks were themselves distributed unequally by race, class, and neighborhood.

Evidenced-Based Policy Considerations for States

The federal tax credit voucher law has very few quality or accountability standards. States that view the federal voucher program as a public investment in student outcomes must grapple with the fact that public investment without accountability standards involves the transfer of public funds without public obligation. The families most dependent on those standards being in place are the families whose children have the most complex needs, including students with disabilities.

The federal voucher program presents a unique challenge for state policymakers: though the regulations governing the program have yet to be released, the statute and a [preview](#) of the likely contours of the regulations from the Treasury Department suggest that states will have little leeway to introduce additional guardrails or accountability measures. State policymakers will thus have little influence over how the federal voucher program operates in their state and therefore must evaluate participation on these terms. **The decision for states about whether to participate in the federal program should be rooted in the evidence we have of how voucher programs function and the likely outcomes for students and should focus on access, equity and opportunity.** However, it is important to acknowledge that the evidence on vouchers is limited because there is so little accountability embedded into existing programs.

We offer the following considerations for state policymakers to take into account as they make this decision:

- **States should decline to opt in to the federal voucher program because it is unlikely to improve educational outcomes and will reduce rights for students with disabilities.** Research on state voucher programs finds that participating students do not experience better academic outcomes and often perform worse than their public school peers. Meanwhile, students with disabilities in these programs often forfeit core educational rights and are less likely to be identified for required services, if they are admitted to private schools at all.
- **Instead of diverting resources into an unaccountable private sector, states should work to improve funding, programs, and accountability for special education and related services required under IDEA and other laws protecting students with disabilities.** Because of existing federal oversight, we know that not all states and school districts are appropriately serving students with disabilities. For example, our evidence reviews of [racial disproportionality](#) and [teacher preparation](#) identified many areas that require sustained and committed policy improvements at the state and local level (Turner & Jackson, 2026a, Turner & Jackson 2026b). There are ample opportunities for improving the experiences and educational outcomes of students with disabilities within the existing public framework—where students with disabilities retain all their legal rights and can take action to enforce them—instead of delegating responsibility for students with complex educational needs to an unaccountable sector of private providers.
- **Voucher programs should require that private schools receiving vouchers administer state standardized assessments and publicly report results.** Two-thirds of private school voucher programs nationally required some form of testing as of 2016-17, but only half of those required the state's own assessment, making cross-sector comparisons impossible for the other programs (GAO, 2017). Any voucher program should require that students receiving vouchers participate in the state's standardized assessments, with results publicly reported and disaggregated, and with results for students with disabilities further disaggregated by disability category. This would provide the data infrastructure to allow future researchers to assess the effects of these programs on academic outcomes for students with disabilities.
- **Voucher programs should mandate that participating private schools disclose relevant information to parents of students with disabilities.** The GAO (2017) found that no more than 21% of private schools in disability-specific voucher programs provided information on their websites about what types of disabilities they serve, what services they offer, or whether staff are trained to work with

students with disabilities. Only 5% disclosed information about teacher training for disability populations. Private schools should be required, as a condition of participation in a voucher program, to publicly disclose the disability categories they serve, the services they provide, and the credentials held by staff working directly with students with disabilities. Without this information, families bear the full burden of assessing the fit of a school for their child, a burden Waitoller and Lubienski (2025) show falls unequally on families with the least social capital and the most to lose.

- **Voucher programs should require civil rights data reporting from participating private schools.** Private schools do not submit Civil Rights Data Collection reports to the federal government, meaning there is currently no data on suspension, expulsion, or restraint rates for students with disabilities in private schools receiving public funds. The National Council on Disability (2018) documented this gap explicitly. Schools participating in voucher programs should be required to annually report discipline data, disaggregated by disability status and race, to the state education agency. Without this data, the state has no way to detect whether its program is associated with discriminatory discipline patterns and no factual basis for any claims that private school placements are safer or more supportive for students with disabilities.

Conclusion

In the context of the newly enacted Federal Scholarship Tax Credit voucher program, this brief summarizes the available evidence on how private school vouchers have shaped educational experiences and outcomes for students with disabilities. States should consider the following evidence as they decide whether to opt in to the federal voucher program:

- Generally, students do not achieve better academic outcomes in a private school voucher program, though less is known about outcomes for students with disabilities specifically;
- Students are less likely to be identified as having a disability in private school settings;
- Students enrolled in private schools lose core protections under IDEA and other laws, including teacher qualification standards and discipline safeguards as well as the right to a free appropriate public education in the least restrictive environment and dispute resolution processes;

- Families often do not receive complete and accurate information about the legal rights they are waiving when leaving the public school system.

This evidence suggests that students with disabilities would lose key accountability structures and legal protections under the federal voucher program while also failing to gain any discernable academic benefits. State policymakers must also consider that they will have little influence over the policies that govern the federal voucher program, with limited, if any, ability to insert guardrails intended to protect the rights of vulnerable children or install accountability measures for participating private schools or the SGOs that will hand out the vouchers.

As with any policy intervention, data collection and research are key to the ability to evaluate program implementation and effectiveness. Yet private schools are exempt from most of the data collections at both the federal and state level that would allow for the analyses that are necessary for high-quality research studies. Without requirements for private schools to participate in these data collection efforts, the true impact of these programs will remain difficult to determine, and policy decisions will suffer from a lack of evidence to inform them.

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