



# Iowa's Students First Act ESA Program

## Eligible and Ineligible Expenses

- Education savings account (ESA) funds are required to be used for tuition and fees before the funds are used for any other purpose.
- After tuition and fees are paid each semester as billed by the nonpublic school, any funds remaining, if applicable, may be used for other eligible expenses.
- Eligible and ineligible uses of the ESA funds are provided below.

### Eligible Expenses

For each eligible expense, the table defines whether the expense is “automatically eligible” as billed by the school and/or vendor or whether additional verification is required.

Eligible Expenses	Billed by School: Automatically Eligible	Billed by Vendor: Automatically Eligible	Billed by Vendor: Additional Verification Required
Textbooks (e.g., book or software)	X		X
Curriculum fees	X		
Pre-approved Software: Microsoft Office and Adobe products only	X	X	
Other Software (e.g., online access fees, computer software, learning software)	X		X
Laptops, desktops, and tablets	X	X	
Sensory items	X		X
Instruments	X		X
Educational therapy services (e.g., tutoring, occupational, speech, behavioral, reading specialist, multisensory reading instruction, cognitive therapy, auditory processing, executive functioning, study skills training, organizational skill training)	X	X	
Cognitive skills training (e.g., pattern recognition/detection, memorization, critical thinking, problem-solving, quantitative skills, abstract thinking, language, communication, and emotional intelligence)	X	X *Billed by provider or pre-approved	X *Not billed by provider & not pre-approved
Education materials and services for students with disabilities A student shall not be required, or encouraged, to identify the disability. A provider must verify a disability <i>exists</i> and the item is in response to the disability.			X
Other course materials (e.g., goggles for chemistry class, camera for photography class, sewing machine/craft materials for art and home economics, PE/gym sports items and equipment)	X		X



Eligible Expenses	Billed by School: Automatically Eligible	Billed by Vendor: Automatically Eligible	Billed by Vendor: Additional Verification Required
Standardized test fees, advanced placement exams, or exams related to postsecondary education admission or credentialing	X	X	
Vocational and life skills education (e.g., job-specific instruction, apprenticeship programs, tech prep education, vocational school, on-the-job training, continuous development)	X	X	

### Additional Considerations for Eligible Expenses

- Expenses for educational therapies, cognitive skills training and vocational and life skills training are only eligible if the services are provided by a vendor with relevant credentials issued by the Iowa Board of Educational Examiners or other entity as approved through the State of Iowa.
- Expenses for services or products billed by vendors for family members are ineligible.
  - Family members are defined as parents, step-parents, guardians, siblings, half-siblings, step-siblings, grandparents, step-grandparents, aunts, uncles, and first cousins.
- If additional verification is required, additional documentation may include a class schedule, syllabus, or written verification from the school or other approved provider of eligible services or items.

### Ineligible Expenses

Services and items listed below may not be purchased with ESA funds.

- Clothing (e.g., uniforms, shoes, hats, accessories, jackets, socks, sweater)
- Personal bag (e.g., backpack, laptop bag, purse)
- Printers, scanners, copiers, and other computer accessories
- Other technology (e.g., phones, smartwatches, video games, video game consoles, accessories)
- Art supplies (e.g., construction paper, drawing paper, glue or glue sticks, markers, crayons, flare pens, colored pencils, watercolors, poster board)
- Writing utensils (e.g., pens, pencils, highlighters, permanent markers)
- Personal office supplies (e.g., calculator, earbuds or headphones, paper clips, binder clips, batteries, post-it notes, notebooks, loose leaf paper, ruler, protractor, erasers, tape, scissors)
- Personal organization (e.g., folders, expandable file folders, binders, pencil box or bag, label-maker)
- Household items (e.g., appliances, rest mat, furniture)
- Cleaning supplies (e.g., wipes, spray cleaners, scrubbing pads, washcloths)
- Other consumables (e.g., food, refreshments, plastic storage bags, facial tissue)
- Transportation costs
- Non-school classes
- Educational subscriptions or memberships (e.g., monthly STEM boxes)
- Childcare, including before and after school care
- Camps (e.g., summer, winter, holiday, athletic)