



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.
- Purchases with ESA funds can only be made through the Odyssey Marketplace.
- Any purchases made outside of the Odyssey Marketplace are ineligible and will not be reimbursed.
- 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 exists and the item is in response to the disability.			X



Eligible Expenses	Billed by School: Automatically Eligible	Billed by Vendor: Automatically Eligible	Billed by Vendor: Additional Verification Required
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
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)