PA Educational Tax-Credit Program Overview

There are three different programs through the Pennsylvania Tax Credit Program:

- Educational Improvement Tax Credit (EITC) K-12 Students
- Opportunity Scholarship Tax Credit (OSTC) K-12 Students who reside within the attendance radius of a low-achieving school.
- Educational Improvement Tax Credit PRE-K (EITC Pre-K) Pre-K Students

Who is eligible to receive funding through the PA Education Tax-Credit Program?

<table>
<thead>
<tr>
<th>Program</th>
<th>Income Criteria</th>
<th>Tuition Award Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>EITC &amp;</td>
<td>Household annual income less than $105,183 plus $18,514 for each dependent member of the household.</td>
<td>The scholarship awarded may not exceed the actual amount of tuition.</td>
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<td>Pre-K</td>
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<tr>
<td>OSTC</td>
<td>EITC requirement + student must also reside within the attendance radius of a low-achieving school.</td>
<td>The scholarship awarded may not exceed $8,500 per student.</td>
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</tbody>
</table>

Business Eligibility

Are you a business authorized to do business in Pennsylvania? Tax credits are awarded to eligible businesses, contributing to a state approved Scholarship Organization. Tax credits can only be applied against the tax liability of a business for the tax year in which the contribution was made.

- **EITC & OSTC**
  - Two-Year Business Commitment
  - Receive a tax credit of 90% of the contribution made, up to a maximum of $750,000 per taxable year if agreeing to a 2-year contribution

- **EITC Pre-K**
  - Receive a tax credit of 100% of the first $10,000 and up to 90% of any additional amount contributed during the taxable year, up to a maximum of $200,000 per taxable year.

Business Application Timeline

- **May 15** – Businesses who need to renew (In the middle of or at the end of a 2-year commitment)
- **July 1** – New business applications (Initial applicants or those submitting an additional application)

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