Gratitude for Our Armed Forces Should Not Stop at the Schoolhouse Door: Providing Educational Choice through Military Education Savings Accounts

By Vicki E. Alger, Ph.D.
# TABLE OF CONTENTS

- Executive Summary .................................................. 4
- Introduction: More Education Options Needed for Military Families .......................... 4
- Existing Federal Programs for the Education of Military Children .......................... 5
- Ensuring Quality Education Options for Our Armed Forces .................................. 6
- Creating Education Choice Options for Military Families – Military Education Savings Accounts .................................................. 7
  - Mechanics of Military Education Savings Accounts ......................................... 7
  - State Military ESAs ............................................................................. 8
- Creating Quality Education Options without Increasing Spending ...................... 8
- Recommendations for Federal Policymakers ................................................. 8
- Recommendations for State Policymakers .................................................... 9
- Conclusion ................................................................................. 9
- About the Author ...................................................................... 9
- Table 1. Estimated Annual Savings from Military ESAs, by State ....................... 10
- Endnotes .................................................................................. 12
Gratitude for Our Armed Forces Should Not Stop at the Schoolhouse Door: Providing Educational Choice through Military Education Savings Accounts

EXECUTIVE SUMMARY
More than one million school-age children in America, most of whom attend public schools, have parents serving in the military. Like too many families, military families are not always best served by their assigned public school and need more options when it comes to their children’s education. Children from military families are often required to move frequently and change schools at rates far exceeding those of their civilian peers.

Today more than 200,000 children enjoy private school choice options across the country, including private school vouchers, tax credits, virtual school, and homeschooling. Congress and state lawmakers should allow armed forces personnel and military veterans to use their existing GI bill benefits for Military Education Savings Accounts to pay for the associated costs of sending their children to schools they think are best for their children—regardless of where they are stationed. They should also reform other education savings programs to broaden the options currently available to military families.

Military ESAs would help expand education options for children without adding costs to national and state budgets, and by facilitating the use of private options rather than adding students to the public school rolls, they could reduce the burden on the state.

Most important, by allowing federal and state Military ESAs, policymakers can ensure that the Americans who have sacrificed so much for their country do not have to sacrifice when it comes to providing a quality education for their children.

INTRODUCTION: MORE EDUCATION OPTIONS NEEDED FOR MILITARY FAMILIES
Children whose parents serve in the military need quality elementary and secondary education options. A growing challenge is ensuring that these parents can provide the best education for their children, who will attend an average of six to nine different school systems throughout their elementary and high school years, including more than two transfers during high school. These rates are three times higher than non-military students.

Since 2001, the parents of approximately two million children have been deployed. But today there is growing concern among military families about public school quality in areas where they are assigned.

More than half of the country’s public schools with at least 5 percent military child enrollment (153 out of 300) are not meeting state academic standards. The lack of quality educational options is a problem compounded by the frequent moves military children experience. Reports released by the Department of Defense (DoD) find, “Significant research surrounding the psychosocial effects of deployment on military children concludes that multiple deployments have effects on school performance and behavior.” Evidence also suggests the lack of education options could undermine American military strength since military parents do not want to relocate to areas with low performing schools.

“Quality education of military children affects enlistment, retention, and morale, and is part of the military’s operational readiness,” according to the DoD. That is why the DoD urges local, state, and federal officials to ease military students’
Gratitude for Our Armed Forces Should Not Stop at the Schoolhouse Door

transitions by adopting quality school-choice policies.9 The Department even proposed a voucher plan in 2008 for military children in “locations considered to have less desirable designated public schools. By providing service members with educational options other than designated public schools, this proposal would potentially make assignment to these locations more palatable to military personnel with school-aged children, and ultimately improve retention and readiness.”10

The Department even proposed a voucher plan in 2008 for military children in “locations considered to have less desirable designated public schools. By providing service members with educational options other than designated public schools, this proposal would potentially make assignment to these locations more palatable to military personnel with school-aged children, and ultimately improve retention and readiness.”10

The matter was revisited the following year during the reauthorization of the national defense spending bill. The National Defense Authorization Act for Fiscal Year 2010 signed by President Obama in October 2009 required the DoD to conduct a study on educational options for dependent children of members of the Armed Forces when their public schools are determined to be in need of improvement.11 The results of the study were due by March 31, 2010, but were delayed until June 2011.12

The results of the study were inconclusive because, “Without a mechanism for collecting school- and student-level data, it was not possible for the DoD to identify military-connected schools nationwide that are identified ‘in need of improvement’ under ESEA [Elementary and Secondary Education Act]. Furthermore, without knowledge of the schools that military-connected children attend, the DoD could not identify with specificity the educational options that military families are choosing for their children.”13 Instead, the study examined district-level demographics, achievement, and school-choice options “that may be available to military-connected children.”14

Based on limited available data, the DoD’s findings confirmed that military-connected school districts are more likely to be rated “in need of improvement” under ESEA than non military-connected school districts. This finding corroborates previous findings that about half of public schools nationwide enrolling military dependents are not meeting state academic standards. Given the lack of data, the DoD findings are not conclusive.15 Gauging whether available school-choice programs “provided a meaningful option for military-connected children” also could not be determined because of data limitations.16

Interviews with eight school liaison officers (SLO), however, did substantiate previous research findings. SLOs work with military commanders to advise military parents on education issues. SLOs in Arizona, Louisiana, and Mississippi confirmed that school quality affects military families’ decisions to relocate. Half of SLOs interviewed said some military parents choose homeschooling because they are dissatisfied with the quality of public schools in their areas. Nearly all SLOs reported challenges with military parents of special needs children; yet only one SLO reported working with school districts that provide private-school scholarships.17

EXISTING FEDERAL PROGRAMS FOR THE EDUCATION OF MILITARY CHILDREN

Both the U.S. Department of Education and the Department of Defense have Impact Aid programs to support education in areas where there is a military or federal presence. Impact Aid programs administered through the Department of Education provide federal grants to local education agencies to supplement revenue which has been reduced as a result of federal acquisition of property or where school enrollments have increased because of federal activities.18 Nearly $1.3 billion was appropriated for Impact Aid programs administered by the Department of Education in 2010.19

Impact Aid programs administered through the Department of Defense, such as the DoD Supplement to Impact Aid Program, were designed to supplement the Department of Education’s Impact Aid Program and provide additional funding to school districts with at least 20 percent military-dependent children. The DoD Impact Aid for Children with Severe Disabilities Program provides additional funding to school districts that enroll at least two students from military families with disabilities.20 The DoD Impact Aid Program provided $41 million in funding in 2010.21
According to a recently-released Government Accountability Office (GAO) report, “Eighty-five percent of the 87 responding school districts that received [Impact Aid] funds for the 2009-2010 school year reported placing these funds into their general fund to use for overall maintenance and operations. Because there are no reporting requirements on districts’ use of the funding, it is difficult to assess how the funds are used and to what extent military dependent students benefit.”

The report also noted the limited effect the DoD Impact Aid's Children with Severe Disabilities program is having due to the burdensome nature of the reporting requirements:

According to some school districts, calculations and application requirements are time consuming and require them to list specific costs expended on services for each eligible child. One director of special education told us that the process of applying for the Children with Severe Disabilities reimbursement takes about 80-90 hours of staff time. She explained that collecting the information requires obtaining data from occupational and physical therapists, and from other offices including transportation and special education. When there is staff turnover among any of these contacts, the process takes even longer.

While the Impact Aid programs operated out of both the Departments of Education and Defense provide additional resources to school districts for the education of military children, they do not expand education options for military families and do not necessarily lead to improvements in educational outcomes.

ENSURING QUALITY EDUCATION OPTIONS FOR OUR ARMED FORCES

Expanding education options for those who serve our country is a well-established practice. This year marks the 68th anniversary of the Servicemembers’ Readjustment Act of 1944, today known as the Montgomery G.I. Bill. The G.I. Bill is a higher education and training voucher program that pays monthly sums up to $1,426 to eligible Active-Duty members of the military and up to $337 to Select Reserve members for tuition, fees, books, and living expenses. By putting a college education within the financial reach of veterans, the G.I. Bill is credited with growing the American middle class and ushering in one of the longest economic expansions in history.

The G.I. Bill was expanded in 2008 when the Post-9/11 Veterans Educational Assistance Act was enacted. Under the program, upfront tuition payments are made directly to public or private postsecondary institutions of veterans’ choice. The most significant change was that education benefits could now be transferred to spouses and children if service members 1) qualify for the education benefits themselves; 2) served at least six years of Active Duty, National Guard or Select Reserves; 3) agree to commit to four more years of service (unless they are retirement eligible, then no additional service is required); and 4) enroll their spouses or dependents in the Defense Eligibility Enrollment Reporting System (DEERS). Service members’ children have to the age of 26 to complete their education. They must wait until their parents have completed ten years of service, and children must complete high school or turn 18 years old to begin using the benefit.

The Post-9/11 Veterans Education Assistance Improvements Act of 2010 expanded the original Act to include Active Service performed by National Guard members. Among other changes, the new Act removes public postsecondary school tuition and fees caps for veterans; caps private and foreign school costs at $17,500 annually; and expands benefits to include non-college degree programs, vocational and on-the-job training, flight programs, and correspondence training. These changes went into effect in August and October 2011.

Education benefits, however, are not extended to elementary and secondary school children who need better education options.
In 2008, the U.S. House and Senate adopted resolutions declaring 2009 “The Year of the Military Family.” Scholarship programs modeled after the G.I. Bill for K-12 school children were among the leading recommendations at the inaugural Congressional Military Spouse Summit held on April 23, 2010, on Capitol Hill. Scholar program programs to expand education options for military children at the K-12 level, including those with special needs, were introduced as part of the National Defense Authorization Acts in 2009 and 2010, but neither was adopted.

CREATING EDUCATION CHOICE OPTIONS FOR MILITARY FAMILIES – MILITARY EDUCATION SAVINGS ACCOUNTS

To improve education options for K-12 military students, Congress should expand the benefits offered under the Post 9/11 Veterans Education Assistance Improvements Act to make elementary and secondary school students eligible for their parents’ education benefits by adopting Military Education Savings Accounts (ESAs). Those children would likely already be registered in Defense Eligibility Enrollment Reporting System (DEERS) because it is standard practice to register military dependents when they are born. And, since eligible veterans would be using existing benefits, the program would not impose additional costs at the federal level.

Under the proposed federal Military ESA program, veterans could opt to deposit all or part of their Post 9/11 Veterans Education Assistance funds into designated accounts that parents could use to pay for transportation to a public district or charter school if they are dissatisfied with their children’s assigned public schools; private school tuition; and other qualifying education expenses such as tutoring, books, supplies, and fees for special educational services. Any remaining funds could be used toward children’s postsecondary education or training.

Because better educational alternatives may not be available to families assigned to more remote locations, Military ESA funds could also be used to enroll students in virtual courses offered by any provider of their parents’ choosing without restriction, regardless of where families are stationed. Funds could be used to pay for virtual school tuition, course fees, computers, software, and other educational supplies.

To maximize the effectiveness of Military ESAs, Congress should build on existing policies to ensure children of parents who sacrifice so much for their country do not have to sacrifice when it comes to their children’s education. Congress should allow pre-9/11 veterans to open Military ESAs to direct all or part of their existing or unused benefits to their own children, nieces, nephews, grandchildren, or other military dependents of their choosing. Interested veterans would simply register those children through DEERS if they are not currently in the system. Ample policy models already exist.

Mechanics of Military Education Savings Accounts.

Coverdell ESAs allow individuals to contribute up to $2,000 annually for children’s education, including allowable expenditures on K-12 education costs such as private school tuition, room and board, tutoring, special needs services, uniforms, and educational technology.

As with existing Coverdell ESAs, qualified education expenditures from Military ESAs would be tax free. Allowable annual Military ESA contributions should be worth up to the combined state and local per-pupil funding amount the designated military dependent would receive at the assigned public school in the state where his or her family is stationed or the average state per-pupil funding amount, whichever is higher. In cases where families are assigned to more than one state in a given year, allowed deposits should be worth the highest per-pupil funding amount.

Allowable deposits into Military ESAs for children with special needs should be higher since these
students are about twice as expensive to educate as the average student, varying by the severity of their disabilities and the cost of living where they are assigned.\textsuperscript{37}

**State Military ESAs.**

State lawmakers could also take steps to expand education options for school-age military dependents. Virtually every state offers higher education benefits to National Guard members.\textsuperscript{38} These benefits typically include covering tuition at state-supported postsecondary institutions in or out of state, and about half of all states cover at least some portion of private postsecondary tuition.

New Jersey, for example, expressly allows surviving dependents of its Guard members to receive education benefits.\textsuperscript{39} Such benefits are powerful recruitment tools and help nurture home-grown talent, which contributes to states’ economic growth. States could bolster those efforts by enacting their own Military ESAs, which would allow National Guard members to direct education benefits to their school-age children.

States’ 529 college savings plans offer another vehicle for expanding elementary and secondary school options to military dependents. Every state also has its own 529 college savings plan, which is designed to encourage saving for higher education expenses of designated beneficiaries. Withdrawals for qualified higher education expenses are not subject to federal taxes. And, contributions qualify for the $13,000 annual gift tax exclusion.\textsuperscript{40} Some states also offer income tax deductions or tax credits for 529 contributions.\textsuperscript{41} State lawmakers would simply need to authorize the Military ESAs K-12 education expenditures described above.\textsuperscript{42}

**CREATING QUALITY EDUCATION OPTIONS WITHOUT INCREASING SPENDING**

The proposed federal and state Military ESAs would help expand K-12 education options of military dependents and improve military recruitment efforts without adding to state or federal deficits.

In fact, states and local public school districts would realize a median per-pupil savings of more than $10,000 in combined state and local funding each time a military family used a federal Military ESA to send their child to private school instead of a public school. There are an estimated 880,000 school-age military dependents nationwide.\textsuperscript{43} If just 1 percent of those students attended private schools using Military ESA funds, the combined annual savings to states and local school districts nationwide would exceed $92 million. (See Table 1 for state estimates).

**RECOMMENDATIONS FOR FEDERAL POLICYMAKERS**

Congress should expand the benefits offered under the Post 9/11 Veterans Education Assistance Improvements Act, which provide federal tuition payments to public or private postsecondary institutions of veterans’ choice, to make elementary and secondary school students eligible for their parents’ education benefits by creating Military Education Savings Accounts (ESAs).

If enacted, a Military ESA program would empower veterans to deposit all or part of the funds provided through the Post 9/11 G.I. Bill into designated accounts that parents could use to pay for transportation to a public district or charter school if they are dissatisfied with their children’s assigned public schools; private school tuition; virtual school tuition; and other qualifying education expenses such as tutoring, books, supplies, and fees for special educational services. Any remaining funds could be used for children’s postsecondary education or training.

Congress should also allow pre-9/11 veterans to open Military ESAs to direct all or part of their existing or unused benefits to their own children, nieces, nephews, grandchildren, or other military dependents of their choosing. This would help ensure all members of the Armed Forces can
provide the best educational opportunities to their children.

RECOMMENDATIONS FOR STATE POLICYMAKERS
State lawmakers should also take steps to expand education options for school-age military children. Virtually every state offers higher education benefits to National Guard members. States should bolster those efforts by enacting their own Military ESAs, which would allow National Guard members to direct education benefits to their school-age children.

States also have their own 529 college savings plans, which are designed to encourage saving for higher education expenses of designated beneficiaries. State lawmakers would simply need to authorize Military ESAs K-12 education expenditures as part of their existing plans.

CONCLUSION
More than one million school-age children in America, most of whom attend public schools, have parents serving in the military. More than half of the country’s public schools with at least a 5 percent military child enrollment are not meeting state academic standards.

Congress and state lawmakers should allow Armed Forces personnel and military veterans to use their existing G.I. Bill benefits for Military Education Savings Accounts to pay for the associated costs of sending their children to schools they think are best for their children—regardless of where they are stationed.

Military ESAs would help expand education options for children without adding costs to national and state budgets because they simply allow veterans to direct their existing education benefits to school-age children if they wish. If just 1 percent of military children attended private schools instead of public schools using Military ESAs, states would realize a combined annual savings of more than $92 million.

Most important, by allowing federal and state Military ESAs, policymakers can ensure that the Americans who have sacrificed so much for their country do not have to sacrifice when it comes to providing a quality education for their children.

ABOUT THE AUTHOR
Vicki E. Alger, Ph.D.

Vicki E. Alger, Ph.D., is IWF Senior Fellow and Director of the Women for School Choice Project. She is also a Research Fellow at the Independent Institute in Oakland, California, working on a book examining the history of the U.S. Department of Education. The author is grateful to Lindsey Burke, Heritage Foundation Will Skillman Fellow in Education, for her comments and suggestions concerning this analysis.
TABLE 1. ESTIMATED ANNUAL SAVINGS FROM MILITARY ESAS, BY STATE

<table>
<thead>
<tr>
<th>State</th>
<th># School-Age Military Children</th>
<th>Total PPR</th>
<th>State and Local PPR</th>
<th>1 % Attend Private Schools</th>
<th>State and Local PPR Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>13,415</td>
<td>$10,356</td>
<td>$9,354</td>
<td>134</td>
<td>$1,254,818</td>
</tr>
<tr>
<td>Alaska</td>
<td>10,629</td>
<td>$17,471</td>
<td>$15,135</td>
<td>106</td>
<td>$1,608,719</td>
</tr>
<tr>
<td>Arizona</td>
<td>14,605</td>
<td>$9,457</td>
<td>$8,453</td>
<td>146</td>
<td>$1,234,473</td>
</tr>
<tr>
<td>Arkansas</td>
<td>8,107</td>
<td>$9,758</td>
<td>$8,701</td>
<td>81</td>
<td>$705,423</td>
</tr>
<tr>
<td>California</td>
<td>93,335</td>
<td>$11,228</td>
<td>$10,175</td>
<td>933</td>
<td>$9,496,437</td>
</tr>
<tr>
<td>Colorado</td>
<td>18,212</td>
<td>$10,118</td>
<td>$9,420</td>
<td>182</td>
<td>$1,715,622</td>
</tr>
<tr>
<td>Connecticut</td>
<td>5,454</td>
<td>$16,577</td>
<td>$15,841</td>
<td>55</td>
<td>$863,873</td>
</tr>
<tr>
<td>Delaware</td>
<td>3,635</td>
<td>$13,792</td>
<td>$12,707</td>
<td>36</td>
<td>$461,879</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>8,656</td>
<td>$17,394</td>
<td>$15,414</td>
<td>87</td>
<td>$1,334,287</td>
</tr>
<tr>
<td>Florida</td>
<td>41,428</td>
<td>$10,995</td>
<td>$10,047</td>
<td>414</td>
<td>$4,162,309</td>
</tr>
<tr>
<td>Georgia</td>
<td>45,154</td>
<td>$11,319</td>
<td>$10,412</td>
<td>452</td>
<td>$4,701,567</td>
</tr>
<tr>
<td>Hawaii</td>
<td>24,203</td>
<td>$14,129</td>
<td>$12,401</td>
<td>242</td>
<td>$3,001,562</td>
</tr>
<tr>
<td>Idaho</td>
<td>4,430</td>
<td>$7,965</td>
<td>$7,180</td>
<td>44</td>
<td>$318,089</td>
</tr>
<tr>
<td>Illinois</td>
<td>21,663</td>
<td>$12,035</td>
<td>$11,088</td>
<td>217</td>
<td>$2,402,024</td>
</tr>
<tr>
<td>Indiana</td>
<td>9,367</td>
<td>$11,747</td>
<td>$10,909</td>
<td>94</td>
<td>$1,021,889</td>
</tr>
<tr>
<td>Iowa</td>
<td>5,491</td>
<td>$11,120</td>
<td>$10,355</td>
<td>55</td>
<td>$568,586</td>
</tr>
<tr>
<td>Kansas</td>
<td>14,542</td>
<td>$11,805</td>
<td>$10,874</td>
<td>145</td>
<td>$1,581,318</td>
</tr>
<tr>
<td>Kentucky</td>
<td>23,972</td>
<td>$9,848</td>
<td>$8,781</td>
<td>240</td>
<td>$2,105,039</td>
</tr>
<tr>
<td>Louisiana</td>
<td>14,982</td>
<td>$11,543</td>
<td>$9,609</td>
<td>150</td>
<td>$1,439,692</td>
</tr>
<tr>
<td>Maine</td>
<td>3,323</td>
<td>$13,257</td>
<td>$12,067</td>
<td>33</td>
<td>$401,036</td>
</tr>
<tr>
<td>Maryland</td>
<td>18,018</td>
<td>$15,443</td>
<td>$14,601</td>
<td>180</td>
<td>$2,630,779</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>7,694</td>
<td>$15,196</td>
<td>$14,414</td>
<td>77</td>
<td>$1,108,998</td>
</tr>
<tr>
<td>Michigan</td>
<td>8,326</td>
<td>$11,591</td>
<td>$10,685</td>
<td>83</td>
<td>$889,628</td>
</tr>
<tr>
<td>Minnesota</td>
<td>9,020</td>
<td>$12,290</td>
<td>$11,564</td>
<td>90</td>
<td>$1,043,083</td>
</tr>
<tr>
<td>Mississippi</td>
<td>13,517</td>
<td>$8,880</td>
<td>$7,447</td>
<td>135</td>
<td>$1,006,582</td>
</tr>
<tr>
<td>Missouri</td>
<td>18,295</td>
<td>$11,042</td>
<td>$10,148</td>
<td>183</td>
<td>$1,856,518</td>
</tr>
<tr>
<td>Montana</td>
<td>3,552</td>
<td>$10,958</td>
<td>$9,628</td>
<td>36</td>
<td>$341,953</td>
</tr>
<tr>
<td>Nebraska</td>
<td>5,957</td>
<td>$11,691</td>
<td>$10,628</td>
<td>60</td>
<td>$633,129</td>
</tr>
<tr>
<td>Nevada</td>
<td>6,864</td>
<td>$10,165</td>
<td>$9,490</td>
<td>69</td>
<td>$651,362</td>
</tr>
<tr>
<td>State</td>
<td># School-Age Military Children</td>
<td>Total PPR</td>
<td>State and Local PPR</td>
<td>1 % Attend Private Schools</td>
<td>State and Local PPR Savings</td>
</tr>
<tr>
<td>--------------------</td>
<td>--------------------------------</td>
<td>-----------</td>
<td>---------------------</td>
<td>----------------------------</td>
<td>----------------------------</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>2,084</td>
<td>$13,019</td>
<td>$12,339</td>
<td>21</td>
<td>$257,147</td>
</tr>
<tr>
<td>New Jersey</td>
<td>9,966</td>
<td>$18,007</td>
<td>$17,291</td>
<td>100</td>
<td>$1,723,304</td>
</tr>
<tr>
<td>New Mexico</td>
<td>6,176</td>
<td>$11,110</td>
<td>$9,600</td>
<td>62</td>
<td>$592,858</td>
</tr>
<tr>
<td>New York</td>
<td>23,831</td>
<td>$19,081</td>
<td>$17,937</td>
<td>238</td>
<td>$4,274,536</td>
</tr>
<tr>
<td>North Carolina</td>
<td>54,543</td>
<td>$8,439</td>
<td>$7,592</td>
<td>545</td>
<td>$4,140,866</td>
</tr>
<tr>
<td>North Dakota</td>
<td>4,904</td>
<td>$11,117</td>
<td>$9,583</td>
<td>49</td>
<td>$469,908</td>
</tr>
<tr>
<td>Ohio</td>
<td>15,224</td>
<td>$12,476</td>
<td>$11,568</td>
<td>152</td>
<td>$1,761,193</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>17,025</td>
<td>$8,539</td>
<td>$7,532</td>
<td>170</td>
<td>$1,282,297</td>
</tr>
<tr>
<td>Oregon</td>
<td>4,767</td>
<td>$10,818</td>
<td>$9,838</td>
<td>48</td>
<td>$468,994</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>15,759</td>
<td>$13,859</td>
<td>$12,862</td>
<td>158</td>
<td>$2,027,013</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>3,001</td>
<td>$15,062</td>
<td>$13,890</td>
<td>30</td>
<td>$416,877</td>
</tr>
<tr>
<td>South Carolina</td>
<td>26,607</td>
<td>$10,913</td>
<td>$9,909</td>
<td>266</td>
<td>$2,636,420</td>
</tr>
<tr>
<td>South Dakota</td>
<td>3,610</td>
<td>$9,925</td>
<td>$8,408</td>
<td>36</td>
<td>$303,529</td>
</tr>
<tr>
<td>Tennessee</td>
<td>10,069</td>
<td>$8,535</td>
<td>$7,640</td>
<td>101</td>
<td>$769,252</td>
</tr>
<tr>
<td>Texas</td>
<td>80,854</td>
<td>$9,749</td>
<td>$8,771</td>
<td>809</td>
<td>$7,091,677</td>
</tr>
<tr>
<td>Utah</td>
<td>7,136</td>
<td>$7,629</td>
<td>$7,036</td>
<td>71</td>
<td>$502,030</td>
</tr>
<tr>
<td>Vermont</td>
<td>1,764</td>
<td>$16,000</td>
<td>$14,993</td>
<td>18</td>
<td>$264,520</td>
</tr>
<tr>
<td>Virginia</td>
<td>67,491</td>
<td>$11,803</td>
<td>$11,074</td>
<td>675</td>
<td>$7,473,715</td>
</tr>
<tr>
<td>Washington</td>
<td>35,191</td>
<td>$10,781</td>
<td>$9,912</td>
<td>352</td>
<td>$3,488,128</td>
</tr>
<tr>
<td>West Virginia</td>
<td>4,309</td>
<td>$11,207</td>
<td>$9,982</td>
<td>43</td>
<td>$430,122</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>7,329</td>
<td>$12,081</td>
<td>$11,309</td>
<td>73</td>
<td>$828,886</td>
</tr>
<tr>
<td>Wyoming</td>
<td>2,681</td>
<td>$18,622</td>
<td>$17,433</td>
<td>27</td>
<td>$467,380</td>
</tr>
</tbody>
</table>

**Sources:** Authors’ table based on data from the U.S. Department of Defense and the U.S. Department of Education.

**Notes:**
1. “School-age” represents children ages six to 18. Author’s estimates are for children of Active Duty and Reserve and Guard Force (Select Reserve) military members. Table omits an estimated 2,044 children of “unknown” Active Duty members located in the United States whose state information is unknown.
2. “Total PPR” stands for total per-pupil revenue, which includes funding from local, state, and federal sources.
3. The District of Columbia does not receive state funding; only local and federal.
4. Per-pupil revenue amounts are derived by the author based on fiscal year 2008 revenue and student membership figures from the U.S. Department of Education.
5. “Savings” represents the combined state and local per-pupil revenue amounts.
6. Revenue figures represent unadjusted fiscal year 2008 dollar amounts.
ENDNOTES


8 “Interstate Compact on Educational Opportunity for Military Children.”


11 On October 28, 2009, the president signed the National Defense Authorization Act for Fiscal Year 2010 (H.R. 2647), at http://www.govtrack.us/congress/bill.xpd?bill=h111-2647. See subtitle D, Sec. 537 (a) (2). Study on options for educational opportunities for dependent children of members of the Armed Forces when public schools attended by such children are determined to need improvement, pp. 104-105.


14 Ibid.
Gratitude for Our Armed Forces Should Not Stop at the Schoolhouse Door


17 Ibid., p. 16.


20 DoD Impact Aid Programs, Military Homefront, U.S. Department of Defense, at http://www.militaryhomefront.dod.mil/portal/page/mhf/MHF_HOME_1?section_id=20.40.500.130.0.0.0.0.0

21 GAO, Education of Military Dependent Students-Better Information Needed to Assess Student Performance, p. 4.

22 Ibid., “Highlights” page.


29 “The Post 9/11 GI Bill,” NewGIBill.org. For more information on the Defense Eligibility Enrollment Reporting System (DEERS), see Military.org, at http://www.military.com/benefits/tricare/defense-enrollment-eligibility-reporting-system. “If a veteran is less than 4 years to becoming retirement eligible then that veteran just needs to finish the years remaining to retirement eligibility (e.g., 18 years in the service, 2 more years are required).” See Iraq and Afghanistan Veterans of America, at http://iava.org/blog/new-rules-transferring-gi-bill-benefits.


Gratitude for Our Armed Forces Should Not Stop at the Schoolhouse Door


43 The number of school-age military children and corresponding savings are author’s estimates based on calculations using fiscal year 2008 demographic data from the Department of Defense and fiscal year 2008 financial and student membership data from the U.S. Department of Education. See Department of Defense, Demographics 2008: A Profile of the Military Community, pp. iv, vi, 57 (Table 3.18), and 116 (Table 5.16), http://www.militaryhomefront.dod.mil/portal/page/mhf/MHF_DETAIL_0?current_id=20.20.60.70.0.0.0.0.0; and Tables 1 and 6 of Lei Zhou, Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2007–08 (Fiscal Year 2008) (NCES 2010-326), U.S. Department of Education. Washington, DC: National Center for Education Statistics, May 2010, http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2010326.