



CATHOLIC EDUCATION
FOUNDATION

**Federal Tax Credit Scholarship
Program**
May 2026

Welcome and *Thank You!*

Today's Objective and Agenda

- How did we get here
- About CEF
- Overview of Tax Credit Scholarships
- Opportunities for students and schools through Federal Tax Credit Scholarship Program
- CEF-Archdiocesan School Partnership



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Federal Scholarship Tax Credit

- July 4, 2025 federal scholarship tax credit became law
- Once-in-a-generation moment for school choice
- No aggregate program cap
- Analyst projections for the program = \$500 million in year 1 to \$4.4 - \$24 billion annually
- States must opt-in to participate in the program
 - 27 states opted-in
 - Kansas officially opted-in April 10, 2026
- Donors in any state can contribute to a SGO in program-participating states



Our Mission

PUTTING CATHOLIC EDUCATION WITHIN REACH FOR
STUDENTS MOST IN NEED



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Catholic Education Foundation History

- Established in 1997 to support Catholic schools in the Archdiocese
- Transitioned to strictly scholarships in 2007
 - \$43.4 million in funding for over 28,000 scholarships
- Scholarship Granting Organization for Kansas Tax Credit Program since inception in 2015



The Big Picture

42 Schools in Archdiocese

27 Schools receive CEF scholarships

- **22 CEF Schools**

What defines a 'CEF' school? At least 15% of families qualify for free or reduced lunch program

- 5 Non-CEF Schools receive State Tax Credit Scholarships (due to transfers from CEF schools)

- Average CEF school has 40% of students on the *Federal Free or Reduced Lunch Program*
- 4 CEF Schools receive scholarships for more than 90% of their students
- **2,084 CEF scholarships, \$5.5 million awarded at 27 schools in 2025-2026**



Our Mission - Expanded

- With the new Federal Tax Credit Scholarship program, **all 42 schools** in the Archdiocese **will be eligible to receive scholarship funds** for their students.
- This new program has the potential to help as many as 90% of school-age youth in the Archdiocese.
- The Archbishop's Office and the Catholic Schools Office have named CEF as the exclusive Scholarship Granting Organization (SGO) to all Catholic schools in the Archdiocese.



Federal Tax Credit Scholarships - Donors

- Funded by donors to the Federal Tax Credit Program
- Money must be donated to a SGO (Scholarship Granting Organizations), like CEF
- Any federal tax payer can participate (effective January 1, 2027)
- \$1,700 is the maximum individual annual donation / tax credit per contributor
- Treasury guidance pending on joint filers. Until Treasury issues final regulations, plan conservatively at \$1,700.
- Donors can designate support for low income students, or a specific Archdiocesan school (not to a specific student)



Opportunity at Parish/School

Gross Contributions Based on Parish Household Participation							
Contribution Limit = \$1,700 Per Tax Return							
		% of Parish Families Participating					
		5%	10%	20%	30%	40%	50%
Households	300	\$25,500	\$51,000	\$102,000	\$153,000	\$204,000	\$255,000
	500	\$42,500	\$85,000	\$170,000	\$255,000	\$340,000	\$425,000
	1000	\$85,000	\$170,000	\$340,000	\$510,000	\$680,000	\$850,000
	1500	\$127,500	\$255,000	\$510,000	\$765,000	\$1,020,000	\$1,275,000
	2000	\$170,000	\$340,000	\$680,000	\$1,020,000	\$1,360,000	\$1,700,000
	2500	\$212,500	\$425,000	\$850,000	\$1,275,000	\$1,700,000	\$2,125,000
	3000	\$255,000	\$510,000	\$1,020,000	\$1,530,000	\$2,040,000	\$2,550,000

Gross Contributions Based on Parish Household Participation							
Contribution Limit = \$3,400 Per Tax Return							
		% of Parish Families Participating					
		5%	10%	20%	30%	40%	50%
Households	300	\$51,000	\$102,000	\$204,000	\$306,000	\$408,000	\$510,000
	500	\$85,000	\$170,000	\$340,000	\$510,000	\$680,000	\$850,000
	1000	\$170,000	\$340,000	\$680,000	\$1,020,000	\$1,360,000	\$1,700,000
	1500	\$255,000	\$510,000	\$1,020,000	\$1,530,000	\$2,040,000	\$2,550,000
	2000	\$340,000	\$680,000	\$1,360,000	\$2,040,000	\$2,720,000	\$3,400,000
	2500	\$425,000	\$850,000	\$1,700,000	\$2,550,000	\$3,400,000	\$4,250,000
	3000	\$510,000	\$1,020,000	\$2,040,000	\$3,060,000	\$4,080,000	\$5,100,000



Federal Tax Credit Scholarships - Students & Families

- Available to students with household income up to **300% of the Area Median Income**
- Priority will be given to students from lower income households first, and then distributed to more students as funds are available
- After year 1 the priority will be renewals of existing scholarship recipients that continue to meet income threshold and then siblings of those students



Federal Tax Credit Scholarships - Students & Families

- Scholarship funds must be used for approved educational expenses
 - Focus on tuition and fees
- **Waiting for Treasury guidance**
 - on any rules regarding how funds can be layered with other programs such as state tax credit and other available scholarships
 - eligibility verification and reporting requirements
- CEF will create processes and procedures to meet the program requirements and work with schools to implement them



300% Area Median Income

County	300% of Area Median Income
Anderson	\$255,300
Atchison	\$274,200
Douglas	\$310,500
Franklin	\$288,600
Johnson	\$334,200
Leavenworth	\$334,200
Lyon	\$251,400
Marshall	\$271,800
Miami	\$334,200
Nemaha	\$319,800
Shawnee	\$297,300
Wyandotte	\$334,200



Partnering for Catholic Education

- CEF will partner with schools and parishes to market this program to maximize contributions and scholarships
 - CEF will develop and provide marketing materials, including bulletin ads, donation forms, handouts, etc.
 - CEF will invest in marketing outside of parishes and schools to broaden awareness to donors across Archdiocese (The Leaven, KC Business Journal, etc.)
 - CEF will partner with schools and parishes to host informational meetings (as requested)
- [Proposed Marketing Plan](#)



Timeline

- May - December 2026: Educate school families and parishioners about the upcoming federal tax credit opportunity and impact on schools:
 - Bulletin announcements
 - Speaking after Masses
 - Announcements in school newsletters
 - School/parish informational gatherings
- January 1, 2027: Share donation information with school and parish communities.
 - Start receiving funds for scholarships
- Spring - Summer 2027: Families apply for federal tax credit scholarships for the Fall of 2027.



Q & A



Thank you!

For additional questions, please contact:

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