



# Education Savings Accounts (ESAs) and Special Education

January 2026 – Guidance



# Agenda

- Program Overview
- Program Eligibility and Requirements
- Determining when IEP Upload is Necessary
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# Program Overview:

The new Education Savings Accounts (ESAs) established in the 89<sup>th</sup> Legislative Session from SB 2 are called **Texas Education Freedom Accounts (TEFA)**. This program is run and managed through the Texas Comptroller of Public Accounts (CPA). **A TEFA application window for 2026-2027 will open for parents on February 4, 2026, and close on March 17, 2026.**

TEFA accounts can be used for private school tuition, educational expenses, tutoring, certain educational therapies, career and technical education programs, and other education-related expenses.

Families with students who would be eligible to receive special education services in a public school that apply for a TEFA account **could be eligible for additional funding through that program on top of the base amount awarded to all program participants.** (Note: homeschooled children are limited to \$2,000 per year.)

**Important: Parents must apply on the TEFA site if interested in accessing program funds.**

Visit the TEFA

Website:

[educationfreedom.texas.gov](https://educationfreedom.texas.gov)

# Program Eligibility and Requirements - Priority

- If applications exceed available funding, eligible applicants are prioritized based on, among other things, whether the applicant is a child with a disability.
- As part of the TEFA application, parents can submit evidence that their student has a disability. **HOWEVER, this will only give the parents a higher priority level – this alone WILL NOT generate additional funding as a child with a disability.** This website provides more information about the prioritization process as a child with a disability: [Toolkit - Texas Education Freedom Accounts](#)
- According to the CPA, acceptable evidence includes one of the following:
  - An individualized education program (IEP) issued by a Texas school district or an open enrollment charter school or authorization to verify with the Texas Education Agency (TEA) that an IEP has been issued for the student.
  - A full individual and initial evaluation (FIIE) of the child conducted by a Texas school district.
  - An IEP created for the child by a school district in another state and verified by that state or school district, if a child is moving to Texas from another state.
  - The Comptroller’s Disability Certification Form signed by one or more licensed professionals who are qualified to attest the child meets the applicable disability definition.

# Program Eligibility and Requirements - Funding

- TEA is responsible reporting to the CPA whether students who apply for a TEFA account are identified as children with disabilities who would receive special education services in a public school and thereby be entitled the additional funding as a child with a disability. The CPA uses the information provided by TEA to determine funding amounts.
- Evidence of an **IEP must be available to TEA so information can be sent to the CPA to determine funding eligibility.** This will generally be determined by whether a child has an instructional arrangement (IA) code reported through the Public Education Information Management System (PEIMS) for the applicable school year. **IA codes are used by TEA to determine the funding that a student generates from the state special education allotment once the student's IEP is developed by their admission, review, and dismissal (ARD) committee.**
- Any of the following will demonstrate evidence of an IEP:
  - An IA code submitted through PEIMS in the October 2025 snapshot date for the 2025-2026 school year.
  - An IA code submitted through PEIMS in the 2023-2024 or 2024-2025 school year if the child is no longer enrolled in public school as of the 2025-2026 school year.
  - An IEP uploaded through the TEA's APEX ESA system when the child is considered a child with a disability, and an IA code cannot be obtained/accessed by the first two methods.
- **When IEP upload is necessary, school systems will upload this through TEA's APEX ESA application.**

# Determining when APEX upload is necessary

- 1) Upload is necessary when a child is **not enrolled in a public school and has been evaluated for special education within the last three years at the time their parent applies for the TEFA program. The child** must have been determined by an admission, review, and dismissal (ARD) committee as eligible for special education and related services.
  - In many cases, the child's parent will request a special education evaluation for their child from a school district and immediately share with the district their desire for a TEFA account during the evaluation process or in the ARD committee meeting at which eligibility is determined. When a parent has made it clear that they have applied for a TEFA account during this process or that their TEFA application is forthcoming pending an eligibility determination, the ARD committee will need to develop an IEP for purposes of the TEFA program if the child is determined eligible. The district will then upload the IEP via APEX by the end of the application window.
  - If the parent asks the district for an IEP for purposes of the TEFA program at any point after the initial eligibility ARD committee meeting but the most recent evaluation is still less than three years old, the district must swiftly act to develop an IEP for purposes of the TEFA program and upload it to the APEX ESA application.
- 2) Upload is necessary when a child is enrolled in public school and is receiving special education services at the time their parent applies for the TEFA program but that **information is not available through the October 2025 PEIMS data** (e.g., child was identified in December 2025).

**Reminder: TEFA application window closes on March 17, 2026.**

# IEP used for purposes of the TEFA program

**EFA IEPs can be used for a child with a disability who is not enrolled in public school but has been determined eligible for special education services by an ARD committee. EFA IEPs are **ONLY** used when a district did not otherwise create an IEP that would be governed by the Individuals with Disabilities Education Act (IDEA) had the parent enrolled their child and consented to services. EFA IEPs do not have to have all parts of an IDEA-governed IEP.**

**The following components must be addressed in an EFA IEP. These decisions would likely be made from the evaluation report and any other student data available to the district:**

- 1) A statement of the special education and related services and service delivery schedule that includes frequency, duration, and location, as well as the supplementary aids and services that would be provided to the child to enable the child to be involved in and progress in the child's enrolled grade level curriculum and to be educated and participate with children without disabilities to the maximum extent appropriate for the child's needs;
- 2) An explanation of the extent, if any, to which the child would not participate with children without disabilities in a general education classroom;
- 3) A statement of any individual appropriate accommodations or modifications that would be necessary for the child to make progress in the child's enrolled grade level curriculum; and
- 4) The instructional arrangement or tiered funding level that is used to calculate the state special education funding allotment as determined by the decisions in (1)-(3) above.

***If a student already has an IDEA IEP, an EFA IEP is not needed, and the IDEA IEP can be uploaded in the APEX ESA.***

## February 2<sup>nd</sup>, 2026: The APEX ESA system opens for submissions.

- Following parent request, districts can begin to upload IEP documentation for families applying for a TEFA account and who are seeking additional funding for a child with a disability who would be eligible to receive special education and related services in a public school. **Parents will not be uploading documents; only school system can access the APEX ESA application.**

## February 4<sup>th</sup>, 2026: the [TEFA application](#) process opens.

- TEA will begin to process APEX ESA applications and provide the CPA with necessary information in order for the CPA to determine additional funding for students with disabilities.

## March 17<sup>th</sup>, 2026: the TEFA application closes.

- TEA will provide TEFA a final report for this application cycle based on data from PEIMS, and any complete submissions in the APEX-ESA system as of March 17<sup>th</sup>, 2026.
- Incomplete APEX-ESA submissions, or submissions made in the APEX-ESA system after this date, will not be included in the data provided to the TEFA for the additional special education funding during this application window.

***Parents must apply on the TEFA site for the actual ESA funds.***

# Important Resources:

- [SB 2 Guidance Document](#) – Updated January 2026
- [APEX ESA Step-by-Step Guidance Document](#)
- [APEX ESA Guidance Slide Deck](#)
- Comptroller information: [Texas Education Freedom Accounts](#)
- November 20, 2025, [TAA: Senate Bill 2: Education Savings Accounts and Children with Disabilities](#)
- January 29, 2026, [TAA: Updated Guidance: Education Savings Accounts \(ESAs\) and Individualized Education Programs \(IEPs\)](#)
- 2022 [ED guidance on serving child with disabilities placed by their parents in private schools](#)



# Contact Information:

## General ESA Questions:

Should be directed to CPA as the TEFA program administrators

- Website: [educationfreedom.texas.gov](http://educationfreedom.texas.gov)

**If families struggle reaching their school districts, families can email [sped@tea.texas.gov](mailto:sped@tea.texas.gov)**

## APEX ESA Questions:

Such as upload and student lookup help – can be directed to TEA

- Email: [APEX-ESA@tea.texas.gov](mailto:APEX-ESA@tea.texas.gov)

## Questions related to students with disabilities and special education programming:

Contact SPEDTex

- Call: 1-855-SPEDTEX (1-855-773-3839)
- Website: [SPEDTEX.ORG](http://SPEDTEX.ORG)