

DATE:	January 29, 2026
SUBJECT:	Updated Guidance: Education Savings Accounts (ESAs) and Individualized Education Programs (IEPs)
CATEGORY:	Special Education and Related Services
NEXT STEPS:	Share with appropriate staff

This letter **updates and supersedes** the correspondence published on January 15, 2026, about education savings accounts (ESAs) for children who are eligible for special education and related services. **Bolded text in this document reflects new guidance not reflected in the correspondence published on January 15.**

Application Window Opening Soon

Senate Bill (SB) 2 established the option for parents to obtain Education Savings Accounts (ESAs) for approved education expenses. The Texas Comptroller of Public Accounts (CPA) is implementing the legislation by launching the [Texas Education Freedom Accounts program](#) (referred to as TEFA, as the program, and EFAs, as individual accounts) starting in the 2026–2027 school year.

As noted in a [To the Administrator Addressed correspondence on November 20, 2025](#), school districts in Texas are obliged to provide support to families who choose to apply for an EFA if they have a child suspected of having a disability. Specifically, the school district must upload individualized education program (IEP) information about the child to a system maintained by the Texas Education Agency (TEA) intended to support the EFA application process. For children not previously enrolled, this would necessitate conducting an evaluation and developing an IEP. Information from an IEP is reported to CPA by TEA to determine funding amounts for the parent’s EFA.

The CPA expects to open applications for the TEFA program on February 4, 2026. The expected closing date is March 17, 2026. These anticipated dates are at the discretion of the CPA and can be verified through CPA’s [TEFA website](#).

Because the CPA’s TEFA program application window is open for a limited amount of time, it is critical for each school system to upload each child’s IEP in a timely manner when applicable [see Actions Required of School Systems, below, to determine when an upload is necessary]. If a child has already been determined eligible for special education and related services and the EFA IEP is the only item needed for the parent’s application process, school systems should ensure they develop and upload these IEPs prior to the APEX-ESA and the CPA’s application closing date of March 17, 2026.

As noted in the [November 20, 2025, To the Administrator Addressed \(TAA\) correspondence](#), Parents interested in the TEFA program who think their children may qualify for additional funding as a child with a disability may reach out to their neighborhood campuses, especially if their child has never been enrolled in a public school and they are not familiar with their local school district’s policies and procedures. School personnel should be aware of requirements related to supporting these parents in obtaining an evaluation and IEP.

Actions Required of School Systems

An IEP – whether created for a child in public school or one created for a child in private school – must be available to TEA so that TEA can communicate that information to the CPA.

As noted in the [November 20, 2025, To the Administrator Addressed \(TAA\) correspondence](#), if a child was in public school immediately preceding their acceptance into the TEFA program and was receiving special education and related services through the public school, the child’s prior IEP will suffice.

If a child does not attend public school at the time they apply for a TEFA account but that child has been previously enrolled in public school as a child with a disability and received special education and related services within the three years prior to their application (current school year plus two school years prior) to the TEFA program, the IEP in effect during the most recent school year in which the child was enrolled in public school will suffice, unless the child was exited from special education by an admission, review, and dismissal (ARD) committee because the child was no longer considered a child with a disability (i.e., no longer eligible for special education services) prior to their withdrawal from the public school. Parents still have the right to request a current IEP, but this three-year allowable use window should help both parents and districts reduce administrative burdens related to obtaining IEPs.

If a child does not attend public school at the time they apply for an EFA, **and the child has not been enrolled previously in a public school as a child with a disability and received special education and related services within the three years prior to their application to the TEFA program**, an IEP will be needed if the child is determined eligible for special education and related services. That IEP could be all parts of an IEP that would be governed by the Individuals with Disabilities Education Act (IDEA) or could be an EFA IEP. An EFA IEP must contain some, but not all, parts of an IEP that would be governed by IDEA.

TEA will report evidence of IEPs to the Comptroller of Public Accounts in the following ways:

- If the child is/was enrolled in public school and reported as a child with a disability with an instructional arrangement code reported as of the fall snapshot date (October 31, 2025), TEA will have the necessary information through the Texas Student Data System/Public Education Information Management System (TSDS/PEIMS) to send to the CPA about the student’s funding entitlement.
- If the child is/was enrolled in public school and is identified as a child with a disability but was not reflected in the data reported as of the October 2025 fall snapshot date and a parent has communicated they are seeking an EFA, a school system must upload the child’s IEP in the APEX-ESA system [see Data Collection, below].
- **If the child is not enrolled in public school but was enrolled in public school within the three years prior to the child’s application to the TEFA program, was identified as a child with a disability and was receiving special education and related services while enrolled in public school, was not exited from special education by an ARD committee because the child was no longer considered a child with a disability (i.e., no longer eligible for special education services) prior to their withdrawal from public school, and a parent has communicated they are seeking an EFA, a school system must upload the child’s most recent IEP in the APEX-ESA system [see Data Collection, below].**

- If the child is enrolled in a private school and has come to the district requesting an evaluation, is evaluated, and is determined eligible and an IEP has been developed, a school system must upload the child's IEP in the APEX-ESA system [see Data Collection, below].

Data Collection

TEA has created the APEX-ESA system within the [TEAL application](#) for purposes of uploading IEPs for the reasons described above. The APEX-ESA system is expected to open on February 2, 2026. User accounts could be requested starting on January 22, 2026.

All students entered into APEX-ESA will need their 10-digit unique ID. The school system will enter basic student details and upload a copy of the child's IEP.

Key Dates

January 22, 2026: School systems begin to request user accounts for the APEX-ESA system in TEAL.

February 2, 2026: APEX-ESA system opens for data upload

February 4, 2026: Expected beginning of the TEFA program application window

March 17, 2026: APEX-ESA upload deadline and anticipated last day of the TEFA program application window

Resources and Support

Note: On January 20, 2026, TEA conducted a webinar to discuss the APEX-ESA system and guidance around IEPs. Because of the updated guidance presented in this TAA correspondence, staff will update the slides from that webinar and all other TEA SB 2 resources on this topic as quickly as possible, and the date on which those are updated and republished will be prominently displayed on the resources themselves.

- Comptroller information: [Texas Education Freedom Accounts](#)
- November 20, 2025, [TAA: Senate Bill 2: Education Savings Accounts and Children with Disabilities](#)
- [SB 2 Guidance Document](#), Updated on January 29, 2026
- [APEX-ESA Guidance Document](#)
- [APEX-ESA Guidance Slide Deck](#)
- [Updated January 20, 2026 Webinar Slide Deck](#) (presentation coming soon)

For questions, please email 89th@tea.texas.gov.