



EDUCATION SAVINGS ACCOUNT

Allowable and Disallowable Expense Guidance

Definitions

Statutory Alignment

Request aligns with permitted expenses under the ESA program statute.

Ordinary Use and Cost

An ordinary expense means normal, usual or customary. It doesn't have to be essential, but it should be normal for the student's age, and its function should be to provide educational value.

Necessary Use

The expense is helpful, supportive, or conducive to the student's educational success. It does not have to be indispensable or part of a core curriculum, but should provide an indirect benefit and support the student's learning process. It should be a reasonable use and not repetitive.

Permitted Expenses under W.S. 21-2-904(c)(i)(A)-(O)

The examples listed below in each category are illustrative only and not comprehensive. They are provided to assist parents in identifying appropriate and qualifying expenses. The list of examples will be updated as the Wyoming ESA Program evolves.

(A) Tuition and fees at a qualified school.

- Online courses.
- In-person tuition and fees.
 - Application fees.
 - Registration fees.
 - Book fees.
 - Technology fees.
 - Graduation fees.
 - Test fees.
 - Athletic fees.
 - Fieldtrip fees.

(B) Tutoring services provided by an individual or a tutoring facility.

- Tutoring in a K-12 academic content area.
- Online tutoring service or in-person tutoring.

(C) Services contracted for and provided by a public school district, including services provided by a public charter school. Services under this subparagraph may include, without limitation, individual extracurricular activities and programs.

- Sports fees including registration, uniform/equipment rental, and event fees.
- Activity/club fees including registration, uniform/equipment rental, and event fees.
- Tuition-based courses/classes.

(D) Textbooks, curriculum, and other instructional materials, including, but not limited to, any supplemental materials or associated online instruction required by either a curriculum or an education service provider.

Digital or tangible materials such as:

- CDs or DVDs.
- Audiobooks and eBooks.
- Subscription or membership access to eBooks or audiobooks.
- Textbooks and supplemental materials required by textbooks.
- Novels, chapter books, and picture books aligned to grade level/reading level.
- Remediation or enrichment curriculum, modules, and units.
- Musical instrument, keyboard, and sheet music.
- School supplies.
 - Crayons, colored pencils, and markers.
 - Math tools (compass, protractor, and ruler).
 - Tape, paperclips, staplers.
 - Notebooks, folders, binders.
 - Planners/organizers.
- Learning manipulatives/creative play.
 - Lego blocks.
 - Dolls.
 - Stuffed animals.
 - Blocks.
 - Dominoes/marbles.
 - Puzzles.
 - Card games.
 - Play kitchens.
 - Water tables.

(E) Computer hardware or other technological devices that are primarily used to help meet an ESA student's educational needs.

- Laptop computers.
- Desktop computers.
- Tablet computers or ipads.
- Assistive technology devices associated with a student's disability.
- Scientific calculators.
- Home office printer.
- Monitor.

- Display screen.
- Internet service.

(F) Educational software and applications.

- Microsoft Office (stand-alone program or subscription based).
- Adobe (stand-alone program or subscription based).
- Age/grade level appropriate educational applications, programs, and annual subscriptions.
- Educational subscription kits.
- Magazine subscription.
- Newspaper subscription.
- Video or music editing software.

(G) School uniforms.

- Basic uniform pieces required by a private school. Shoes and accessories are not eligible.

(H) Fees for nationally standardized assessments, advanced placement examinations, examinations related to college or university admission, and tuition and fees for preparatory courses for the exams.

- PSAT, ACT, SAT, and Work Keys testing fees.
- AP Exam fees and preparation materials.
- Norm-referenced K-12 exam fees.
- Preparatory courses, workbooks, practice exams (online or in-person).
- Industry certification exams.

(I) Tuition and fees for summer education programs and specialized after-school education programs.

- Driver's Education classes.
- Music lessons.
- Art lessons.
- Foreign language lessons.
- Animal husbandry or training programs.
- Woodworking/building lessons or training programs.
- Mechanical lessons or training programs.
- Gardening/horticultural lessons or training programs.
- Programming/digital production lessons.
- Individual or group lessons (swimming, karate, etc.).
- Athletic/activity day camp fees.
- Gym/fitness membership fee (student only).
- STEM/STEAM day camp fees.
- Field trips (single admission cost for student only).
 - Museum admission.
 - Aquarium/zoo admission.
 - Programs or events at museums/zoos/aquariums.
 - Ticketed events (plays, musicals, or orchestral performances).
 - Admission to cultural programming events or facilities.
 - School field trip fees paid to a private school.

(K) Tuition, fees, instructional materials, and examination fees at a career or technical school.

- Tools, equipment (non-commercial grade), and materials required for the course.
- Industry certification exam fees.
- Rental fees for class.

(M) Educational services and therapies including, but not limited to, occupational, behavioral, physical, speech-language, and audiology therapies.

- Cognitive therapy.
- Auditory processing.
- Executive functioning.
- Equine therapy.
- Counseling.
- Study skills training.
- Organizational skill training.
- Cognitive skills training.
 - Pattern recognition/detection, memorization, critical thinking, problem-solving, quantitative skills, abstract thinking, language, communication, and emotional intelligence.

(N) Tuition and fees at an institution of higher education.

- Individual class tuition and fees (online or in-person).
 - Community College.
 - University.
 - Technical Training School/College.

(O) Fees for transportation paid to a fee-for-service transportation provider for the student to travel to and from an education service provider.

- Public transportation.
- Bus.
- Taxi.
- Uber.

(P) Any other educational expense approved by the state superintendent.

- If a desired product or service is not on the Marketplace, the family may be able to request reimbursement. The family must follow the Reimbursement Guidelines located [here](#) and products or services for which the family is requesting reimbursement must follow guidelines found in this document.
 - Reimbursement approval for an item or service for one ESA student does not guarantee that the item or service will be approved for all ESA students. The Wyoming ESA program acknowledges that every student is unique and may have different circumstances that impact the justification of an item or service.

Disallowable Expenses.

- Appliances.
- BBQ grills.
- Books with content that may pose a threat to the student or others or promote violence or criminal behavior are ineligible for purchase.

- Cleaning supplies.
- Clothing that is not part of an extracurricular activity, uniform, gear, or competition.
- Commercial grade items.
- Entertainment (movie tickets, amusement parks, bouncy houses, or other entertainment rentals).
- Fundraising fees, Donation fees, Volunteer waiver fees.
- Garden sheds.
- Gift cards.
- Giving funds.
- Grocery or household items.
- Home furnishings and fixtures.
- Home theater and audio equipment.
- Hotels or lodging.
- Housing or food for live animals.
- Hunting licenses and permits.
- Inappropriate explicit material.
- Jewelry and precious metals.
- Land/real property.
- Large greenhouses (over \$2000.00).
- Large trampolines (not single exercise trampolines).
- Live animals.
- Medical services and supplies.
- Medications, vitamins, and supplements.
- Motorcycles, motorized scooters, go-carts or motorized bicycles, ATVs, and snowmobiles,
- Music streaming services.
- Non-educational television or video streaming services (cable, Netflix, Amazon Prime, Hulu, etc.).
- Optional fees.
- Outdoor shade structures.
- Pianos.
- Pizza ovens.
- Planes, automobiles, motorcycles, and boats.
- Playground and lawn equipment.
- Restaurants.
- Saunas and ponds.
- Ski lift tickets
- Smokers and fixed fire pits.
- Social media services.
- Solar panels or systems.
- Swimming pools.
- Telephones, smartwatches, and fees (cell or landline).
- Televisions
- Therapies or services as fees (credentialed services including tutoring and therapies should be billed in their categories).
- Trailers (of any kind).
- Video game consoles and accessories.
- Weapons and ammunition.