



Idaho Code § 33-1030 defines eligible education expenses to include:

- a. Computer hardware, internet access, or other technological devices or services that are primarily used to meet a participant’s educational needs;
- b. Textbooks, curriculum, or other instructional materials, including educational software and applications;
- c. Fees for national standardized assessments, advanced placement examinations, examinations related to college or university admissions, or industry-recognized certification examinations;
- d. Therapies, including but not limited to occupational, behavioral, physical, speech-language, and audiology therapies, or other services or therapies specifically approved by the board;
- e. Educational programs offered for a fee or pursuant to contract by a school district, public charter school, or career technical education program to nonpublic students, provided that such students may not be counted for purposes of calculating public school enrollment; or
- f. Other education expenses and services as approved by the board, upon recommendation of the parent advisory panel established pursuant to section 33-1032, Idaho Code.

Chart of commonly approved and denied education expenses.

This is not a conclusive list, but is guidance as to what items are allowed and not allowed under the Empowering Parents Program.

Approved Expenses	Not Approved Expenses
Laptops, desktops, and tablets	Computer Components
Headphones	Smartwatches
Textbooks	Phones
Curriculum	Toys
School supplies	Clothes: shirts, pants, jackets, etc.
Timers	Kitchen Appliances



Approved Expenses	Not Approved Expenses
Sensory items (handheld or specific to a student's educational program)	Video games, game consoles, game console accessories
K-12 reading books	Appliances
K-12 lego kits	Household items: cleaning supplies, batteries, packing tape, etc.
STEM curriculum and project kits	School lunch money
Art supplies and easels	Furniture, bean bags, and loungers
Board games	Uniforms, apparel, and costumes
Calculators (e.g., standard, graphing, scientific, etc.)	Animals
Dictionaries	Cricut or Silhouette machines
Educational flashcards	Food (human or animal)
Educational workbooks	Recreational equipment
Globes, maps, atlases	Backpacks, laptop bags
Manipulatives: items that help with counting, time, measurement, shapes, addition, etc. (e.g. math cubes, legos, blocks, shapes, letters, etc.)	Gardening items and Green Houses
Microscopes and slides	Laptop cases, tablet covers
Periodic tables	Label-makers
Prompt cue cards for behavioral/educational support	Desk organization: pen holders, file organizers, etc.
Puzzles	Sewing machines
Timers	Leotards, dance shoes
Laptop stands	Competition fees
Tutoring	Camps, Day Camps, Seasonal Camps, and Summer Camps
	Gift cards
	TVs