



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	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	Household items: cleaning supplies, batteries, packing tape, etc.
K-12 lego kits	School lunch money
STEM curriculum and project kits	Furniture, bean bags, and loungers
Art supplies and easels	Uniforms, apparel, and costumes
Board games	Animals
Calculators (e.g., standard, graphing, scientific, etc.)	Cricut or Silhouette machines
Dictionaries	Food (human or animal)
Educational flashcards	Recreational equipment
Educational workbooks	Backpacks, laptop bags
Globes, maps, atlases	Gardening items and Green Houses
Manipulatives: items that help with counting, time, measurement, shapes, addition, etc. (e.g. math cubes, legos, blocks, shapes, letters, etc.)	Laptop cases, tablet covers
Microscopes and slides	Label-makers
Periodic tables	Desk organization: pen holders, file organizers, etc.
Prompt cue cards for behavioral/educational support	Sewing machines
Puzzles	Leotards, dance shoes
Laptop stands	Competition fees
Tutoring	Camps, Day Camps, Seasonal Camps, and Summer Camps
	Gift cards
	TVs
	Transportation