

## IEA Approved Expense Categories

The following table includes a brief description of the approved IEA Program expense categories. For a complete list of approved and disallowed expenses, please refer to Chapter 5 of the [IEA Account Holder Handbook](#).

If you have any questions, please contact the IEA team at [IEA.Questions@tn.gov](mailto:IEA.Questions@tn.gov).

Approved Expense Category	Expense Qualifications	Requires Pre-Approval or Affidavit
<b>Tuition/Fees at a Participating Non-public School</b>	The non-public school must be listed on the department’s approved list of IEA participating schools for the participating school year under “Resources” on the <a href="#">IEA webpage</a> . Not all fees are an approved use of funds; see Chapter 5 of the IEA Account Holder Handbook for a list of allowed fees.	<b>No</b>
<b>Tutoring Services</b>	Tutoring services are supplementary instruction in an academic subject area provided to support/enhance the primary instruction that a student receives in a lesson, course, and/or class.  Tutoring services are not the primary instruction; <b>lessons and classes do not count as tutoring services</b> . All services must be provided by an accredited individual or organization that meets the qualifications outlined in Chapter 6 of the IEA Account Holder Handbook. Tutoring services must be provided in the approved subject areas listed in Chapter 6.	<b>Yes (<a href="#">Form</a>)</b>
<b>Educational Therapies</b>	“Educational therapies” are defined as individualized services designed to develop or improve academic performance through instructional and therapeutic techniques. The therapy must be for the <i>educational benefit</i> of the participating student and provided by a therapist who meets the licensure requirements listed in Chapter 6 of the IEA Account Holder Handbook.	<b>Yes (<a href="#">Form</a>)</b>

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<b>Curriculum</b>	<p>“Curriculum” is defined as instructional educational materials for a particular content area or grade level, including any supplemental materials required by the curriculum. Account holders are not required to submit a pre-approval for a curriculum; however, they can if they’re uncertain about the purchase.</p> <p>If the curriculum is an expense associated with an online learning program or course, the purchase must have pre-approval.</p>	<b>Sometimes (Form)</b>
<b>Computer Hardware or Technological Devices</b>	<p>IEA funds may be used to purchase computer hardware or technological devices pre-approved by the department or a licensed treating physician if the computer hardware is used for the student's educational needs and is a required device for communication or physical access to instruction due to the adverse impact of the disability for which the student qualifies to receive an IEA or allows a student to access instruction or instructional content. IEA funds may not be used to purchase any software at any time. Please note: If the software is part of an approved expense (i.e., a bundled package), it may be allowable as long as it is not an additional incurred expense.</p>	<b>Yes (Form)</b>
<b>Test Fees</b>	<p>Includes nationally standardized norm-referenced achievement tests, Advanced Placement tests, or any examinations related to post-secondary college or university admission.</p>	<b>No</b>

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<b>Required Textbooks</b>	<p>If a participating school requires account holders to purchase textbooks for the student from a retail source, account holders must submit <i>the Participating Schools Required Textbooks Affidavit Form</i> to the department before submitting the expense report.</p> <p>Post-secondary institutions may require students to purchase textbooks as part of their normal educational expenses. To use IEA funds to pay for textbooks, account holders must submit the <i>Post-secondary Institution Required Textbooks Affidavit Form</i>.</p>	<p><b>Yes</b>  <a href="#"><u>(Participating Schools Form; Post-secondary Institution Form)</u></a></p>
<b>Tuition/Fees for Online Learning Programs/ Courses</b>	<p>Individual courses provided by a virtual education program or other online learning programs. IEA funds may be used to pay for tuition and/or fees for <b>part-time enrollment</b> in online learning programs. IEA funds cannot be used to pay for a student's full-time enrollment in an online learning program unless the school providing the program is a non-public school approved to participate in the IEA Program.</p>	<p><b>Yes</b>  <a href="#"><u>(Form)</u></a></p>
<b>Public School Services</b>	<p>Services provided under a contract with a public school, including individual classes and extracurricular programs.</p>	<p><b>No</b></p>
<b>Tuition/Fees at Post-secondary Institutions</b>	<p>Must be used for the sole benefit of the participating student at a Tennessee community college, College of Applied Technology, university included in the University of Tennessee system, locally governed state university within the Tennessee Board of Regents system, or an accredited private post-secondary institution.</p>	<p><b>No</b></p>
<b>Transportation</b>	<p>Defined as fees for transportation paid to a fee-for-service (i.e., commercial) transportation provider or to a participating school. Transportation fees may only be used</p>	<p><b>No</b></p>

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	for transportation to/from schools and educational providers (including tutors and therapists).	
<b>Financial Management Fees</b>	Fees for the management of the IEA by private financial management firms; "Financial Institution" or "Private Financial Management Firm" means an institution selected by the Department to administer the individualized education accounts.	<b>No</b>
<b>ABLE TN Account Contributions</b>	Achieving a Better Life Experience – Tennessee (ABLE TN) is a savings program designed to help individuals with disabilities put aside money to pay for future qualified expenses. These accounts provide the opportunity to save and invest with tax-free earnings to help participants maintain independence and quality of life.	<b>Yes</b> <b>(<a href="#">ABLE Form</a>)</b>
<b>Coverdell-530 Education Savings Account Contributions</b>	A Coverdell-530 education savings account is a tax-deferred trust that assists families of individuals with disabilities for future educational expenses. It is authorized by 26 United States Code §530, for the benefit of a participating student.	<b>Yes</b> <b>(<a href="#">Coverdell Form</a>)</b>