



Individualized Education Account (IEA) Program

Spring 2019 Parent Information Sessions

IEA Team: Rebecca Wright, Kristi Harris, & Meg Cummins

IEA Team & Contact Information

- IEA Team:
 - Rebecca Wright, Director
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- Contact the IEA Team:
 - IEA.Questions@tn.gov
 - (615) 253-3781

IEA Webpage, IEA Update

- IEA web page: <https://www.tn.gov/education/iea.html>
 - Resources and information for parents and private schools
- Monthly IEA Email Newsletter – IEA Update
 - Subscribe by going to the IEA webpage



Presentation Agenda

1. What is the IEA Program?
2. What are the responsibilities of parents once a student is enrolled in the IEA Program?
3. Who is eligible for the IEA Program?
4. How much funding will be awarded to each student's IEA?
5. What can IEA funds be spent on?
6. What do I need to consider before applying?
7. How do I enroll my child in the IEA Program?
8. Where can I go to find information on the IEA Program?
9. Questions? Feedback?

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**What is the IEA
Program?**

Introduction to the IEA Program

- The Individualized Education Account (IEA) Program **was adopted by the state legislature in 2015.**
- The IEA Program creates **accounts (IEAs)** for **eligible students in grades K–12** with disabilities to use **public funds** for educational purposes.
- The program provides **options** for parents to **choose** the educational opportunities that best meet their child's own unique needs.

IEA Program Overview

- The program is **statewide**; a student can reside in any school district in Tennessee.
- There is **no cap** on the number of students who can participate and/or the number of IEA accounts that can be established.
- Students enrolled in the IEA Program for the **first time in January 2017**.

IEA Application Window

- The IEA application window is open **one time** per year.
- Students can apply to participate in the IEA Program **once per year**.
- The student **application window for the 2019-20 school year will open in January 2019**.
 - Applications are due **April 15, 2019, by 3 p.m. CT**.
 - Students will **enroll** in the program beginning **Aug. 1, 2019**.
 - Students must stay enrolled in their public school through July 31, 2019, to maintain eligibility.

IEA Program School Options

- Students in the IEA Program **cannot be enrolled full-time** in a public school as their school of record.
- Students can either be:
 - enrolled as an **independent homeschooled student** registered with the school district, or
 - enrolled in a **private school** (including private virtual schools and home-school umbrella programs).
- Students **can transfer from one nonpublic school to another** during the year at any time (including home school and private school).



**What are the
responsibilities of
parents once a student is
enrolled in the IEA
Program?**

Parent Rights and Responsibilities

- By placing your child in the IEA Program, parents are agreeing to:
 - Take **full legal responsibility for the education** of your child, including obtaining services necessary to educate your child.
 - **Waive all** of your child's **rights to services** under the federal Individuals with Disabilities Education Act (**IDEA**).



All Student Rights & Services are Waived

Students in the IEA Program:

- **do not receive any services or accommodations** through the public school system;
- **no longer** have an **active** Individualized Education Program (IEP);
- **are not eligible for the services** listed in the IEP through the public school system, including test accommodations; **and**
- **are not** able to get a **services plan** through a public school district.

Expense Reports

- State law and the IEA Contract require account holders to **report spending of IEA funds** to the TDOE on a quarterly basis.
- **Account holders must submit quarterly expense reports to the TDOE by the deadlines posted on the IEA webpage.**
 - If the account holder fails to submit a complete expense report and receipt by the deadline, the account is subject to **removal** from the IEA Program.

Expense Reports

- Expenses not reported to the TDOE are considered misuse of funds.
- More information about expense reports can be found in Chapter Ten of the *IEA Parent Handbook*.

Notification Requirements

- Parents must notify **both the TDOE and the school district IEA liaison** if there are any changes to their contact information or their student's education status including:
 - Parent **contact information** (including physical address, email address, phone number, etc.) changes
 - Student graduation from high school or ageing out of the IEA Program
 - Student relocation to another school district
 - Parents must notify both the IEA school district liaison for the district that the student is moving from and the liaison for the school district the student is moving to.
- See Chapter Four of the *IEA Parent Handbook* for more information.

Assessment Verification

- Per state law, students participating in the IEA Program who are in grades 3–8 must take **an annual assessment in English language arts (ELA) and mathematics**.
 - Students with disabilities who would have participated in the alternate assessment, **as determined on the student's IEP**, are exempt from this requirement.
- The assessment must be either a nationally norm-referenced assessment approved by the TDOE or the TCAP assessment.
 - Students in the IEA Program **will not receive testing accommodations** on state TCAP assessments.
 - The handbook includes a list of the approved norm-referenced tests.

Assessment Verification

- The purpose of the assessment requirement for the IEA Program is for **parents to receive information on their student's academic progress.**
- The TDOE **will not** compile, track, or publicly release student assessment results.
- Student assessment results submitted to the TDOE will only be reviewed to **verify that the student has taken the required assessments.**

Where do students take the assessments?

Assessment	Private School Students	Homeschool Students
State Tests (TNReady)	Parents should contact the private school to ask them to order the tests from the state. The private school would administer the test.	Parents should contact the school district with which the student resides in order for their student(s) to take the assessment.
Norm-Referenced Tests	<p>Parents should contact the private school to ask if the school could order and administer the test.</p> <p>Depending on which test the parent chooses, the test could be ordered directly from the testing company or administered through a local testing center.</p>	Depending on which test the parent chooses, the test could be ordered directly from the testing company or administered through a local testing center.

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**Who is eligible for the
IEA Program?**

Student Eligibility

Students must meet the following **four** eligibility criteria to enroll in the IEA Program:

1. Student must be a Tennessee resident.
 - A. Once enrolled in the IEA Program, students must remain in Tennessee in order to continue to participate.
2. Student must have an **active IEP** through a Tennessee public school district at the time of their application to the IEA Program.
 - A. Parents can contact their student's school district to find out if the IEP is active.

Kindergarten Information

- If a student has an **active IEP prior to enrolling in kindergarten (i.e., in pre-K) and the IEP is active at the time of request for participation in the IEA Program**, the student will be eligible to receive an IEA without having to attend a Tennessee public school.
- *Please note: For more information about IEPs, parents should contact their school district.*

Student Eligibility

3. The student must have one of the following disabilities listed in their IEP as either their primary or secondary disability at the time of application to the IEA Program:
 - a. autism
 - b. deaf-blindness
 - c. developmental delay
 - d. hearing impairments
 - e. intellectual disability
 - f. orthopedic impairments
 - g. traumatic brain injury
 - h. visual impairments
 - i. multiple disabilities
 - a. 'Multiple disabilities' is a specific disability category.
 - b. The words 'multiple disabilities' must be listed on the IEP as the primary or secondary disability.

Student Eligibility

4. The student must meet at least **one** of the following requirements:
 - a. was previously enrolled in a Tennessee public school during the one full school year immediately preceding the school year in which the student receives an IEA;
 - b. is entering kindergarten for the first time;
 - c. has not previously attended a school in Tennessee during the one full school year immediately preceding the school year in which the student receives an IEA, and moved to Tennessee less than one year prior to the date of enrollment in the IEA Program; *or*
 - d. received an IEA in the previous year.

Student Eligibility

- All parents **must notify in writing the IEA liaison for the school district** in which they reside that their child is enrolling in the IEA Program.
 - This includes parents of students entering kindergarten.
 - Contact information for the IEA Liaison for your school district is posted on the IEA webpage.
 - Parents must notify school districts **before Aug. 1** (the student's first date of enrollment in the IEA Program).
 - Parents should notify districts once the student application is approved.

Term of the IEA

- A student who enrolls in the IEA Program will remain eligible until the student meets one of the following provisions (whichever occurs first):
 1. withdraws from the IEA Program (including return to a public school);
 2. moves out of Tennessee;
 3. graduates from high school (including passing the GED or HiSET); **or**
 4. reaches 22 years of age by Aug. 15 for the next school year.

Withdrawal from IEA Program

- Students **can withdraw from the IEA Program** at any time and return to the school district. Parents must:
 - **notify the TDOE and the school district** in which the student resides, and
 - report to the TDOE **which school** the student will attend, including return to the public school district.

- If the student **returns to the school district**, parents must request, in writing, an **evaluation for eligibility**, in order for the student to be eligible for services.
 - The school district shall treat the request as a request for an **initial evaluation**.

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**How much funding will
be
awarded to each
student's IEA?**

How much funding will students receive?

- The amount of the IEA funds students receive is based on the school district in which the student resides and is zoned to attend.
 - If you are unsure of which district your student is zoned to attend, contact the district in which your student is currently enrolled.
 - The average annual amount of IEA awards across the state for the 2018-19 school year is approximately **\$6,957** but will **vary across school districts**.
- The IEA funding amounts change each year.

Funding Amounts

- To see the amount of the IEA funding for the 2018-19 school year, go to the 'Resources' section of the IEA web page, click 'Per Pupil Funding-Parents,' and then locate the district in which your child **resides**.
- The funding amounts for the 2019-20 school year will be posted on the IEA web page in **July 2019**.

Funding Disbursement

- The IEA Program is a direct payment program; **personal funds spent will not be reimbursed.**
- The TDOE is using a prepaid debit card system to distribute IEA funds to parents/students.
- Account holders receive funding in **ten payments** deposited into an IEA debit card account.
- Parents will have to submit **receipts and expense reports each quarter.**
 - The TDOE will review expense reports and receipts.

General Guidelines for Use of IEA Funds

- **Funds roll over**, so account holders are not required to spend the entire sum each quarter.
- **At least fifty percent** of the annual IEA award must be spent by the deadline to submit the Quarter 4 IEA Expense Report (see Chapter Seven).
- After graduating from high school, or reaching 22 years of age, **unused funds in an IEA account** from prior years can be used in subsequent years, **up to four consecutive years**, for postsecondary education.

Misspent Funds

- To verify that an expense is approved, submit the applicable expense pre-approval form or contact the IEA team before purchasing an item or service.
- To ensure the integrity of the IEA Program, the TDOE will closely monitor use of all IEA funds to ensure the funds are only spent on approved expenditures.
 - The TDOE has a **zero tolerance policy** for misuse of IEA funding.
- Account holders must **repay** all misspent funds.
- Account holders who misspend funds are subject to **removal** from the IEA Program.
- See Chapter Seven of the *IEA Parent Handbook*.

Taxability of IEA Funds

- IEA payments are reportable transactions for purposes of IRS information return reporting.
- IEA payments will be reported each calendar year to the IRS on a Form 1099.
- Please consult your tax professional for advice and guidance on how to address the 1099 in your tax return.
 - “IRS Publication 970 Tax Benefits for Education” may provide additional guidance for you and your tax preparer and can be found at <https://www.irs.gov/forms-pubs/about-publication-970>.
 - This publication provides a worksheet that may be useful in reviewing your applicable education income and expenses.

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**What can IEA funds be
spent on?**

Approved Uses of IEA Funds

- Use of IEA funds must be for the **sole benefit of the participating student** for which the IEA account is established.
 - Any services, resources, and/or equipment purchased using IEA funds shall only be used by the participating student whose IEA paid for said services, resources, and/or equipment.
 - All expenses must be educational in nature.
- There are **15 types** of approved expenses for the IEA Program.

Full Description of Approved Expenses

- The ***IEA Parent Handbook*** posted on the IEA web page has the complete **description** of each of the approved expenses and explains the **process** for parents to receive **pre-approval** for designated expenses.



Tuition or Fees at a Participating School

- Parents may use IEA funds for tuition, fees, and/or required textbooks at a **participating school**.
- Private schools must **apply to the TDOE to participate in the IEA Program** and meet the **qualifications** described in the *IEA Parent and Private School Handbooks*.
- The **list of participating schools** is posted on the IEA web page.
 - The list of schools changes each school year.
- Parents can send their child to any nonpublic school of their choosing, but IEA funds can be used to pay for tuition/fees only at approved IEA participating private schools.

Required Textbooks Affidavit Form

- IEA funds may be used to pay for textbooks **required** by participating schools.
- Parents must submit a *Required Textbooks Affidavit Form* **before** the expense is reported in the quarterly expense report.
 - Required textbooks may be purchased before submitting this form.
- A *Required Textbooks Affidavit Form* is required for **each** required textbook.

Educational Therapies

- IEA funds can be used to pay for **educational therapy**.
- Therapy must be provided by a therapist who meets the requirements described in the *IEA Parent Handbook*.
- Account holders must receive **pre-approval from the TDOE** before spending IEA funds on therapy.

Tutoring Services

- IEA funds can be used to pay for tutoring services.
- There is an approved list of tutoring subjects.
- Tutoring services must be provided by a **tutor who meets the requirements** described in the *IEA Parent Handbook*.
- Account holders must receive **pre-approval from the TDOE** before spending IEA funds on tutoring services.

Computer Hardware and Technological Devices

- **Computer hardware and technological devices** (including assistive technology) must be used for the student's **educational** needs and either:
 - Be a required device for communication or physical access to instruction, **or**
 - Allow a student to access instruction or instructional content
- Account holders are required to receive **pre-approval before** purchasing computer hardware/technological devices with IEA funds.

Curriculum and Supplemental Materials

- Curriculum is defined as instructional educational materials for an academic course of study for a particular content area or grade level, including any supplemental materials required by the curriculum.
 - Electronic devices are not considered supplemental materials.
 - Examples of supplemental materials include flashcards, workbooks, math manipulatives.
- Account holders do not have to receive pre-approval for curriculum, but the TDOE **strongly recommends that account holders request pre-approval** for curriculum and supplemental materials before by submitting the *Curriculum Pre-Approval Request Form*.

Tuition/Fees for Online Learning Program/Courses

- IEA funds may be used to pay for **tuition and/or fees for online learning programs and/or courses**.
- This section applies to **individual courses** students take through an online learning program.
- **IEA funds cannot be used to pay for a student's full-time enrollment in an online learning program/course** unless the school providing the program/course is a private school approved to participate in the IEA Program.
- The **TDOE strongly encourages** account holders to receive pre-approval before using IEA funds to pay for online learning programs/courses.

Transportation

- This must be a **commercial transportation** provider, such as a taxi or bus service.
 - It does not include private transportation by a parent or participating student.
- Transportation fees can only be used for transportation **to schools and educational providers** (including tutors and therapists).
- Account holders must get a **receipt** for transportation expenses paid using IEA funds.

Test Fees

- Account holders can use IEA funds to pay for:
 - nationally standardized, norm-referenced achievement tests
 - AP tests, IB tests, CTE exams
 - any examinations related to college or university admission including:
 - SAT
 - ACT

ABLE TN

- Contributions to **achieving a better life experience (ABLE)** account for the benefit of the student enrolled in the IEA Program.
- ABLE TN is a savings program designed to help individuals challenged by physical and/or mental disabilities to put aside extra money to pay for qualified expenses.
- For more information, visit the ABLE website:
<http://abletn.gov/IEA.html>
- To make an ABLE contribution, account holders must follow the ABLE Contribution Process Steps described in the *IEA Parent Handbook*.

ABLE TN Savings Account

- An ABLE TN account must:
 - be opened in the student's name;
 - have a legal representative (i.e., parent, legal guardian, or individual or entity with a power of attorney) in the event that the student has not yet reached the age of majority at the time the ABLE account is opened; and
 - have the IEA Funds that are deposited within the ABLE account spent on the student's **educational expenses** only, and have this restriction on how IEA funds may be expended apply until the student reaches the age of thirty (30).

530 Coverdell Education Savings Account

- Up to **\$2,000 of the annual IEA award** may be contributed to a 530 Coverdell Account.
- A Coverdell must:
 - be opened in the account holder's name only; and
 - be awarded for the student enrolled in the IEA Program.
- To make a Coverdell contribution, account holders must follow the Coverdell Contribution Process Steps described in the *IEA Parent Handbook*.

Public School Services

- IEA funding may be used to pay for services provided through an agreement with a public school district, including individual classes and extracurricular programs.
- Account holders **may** contract with school districts to provide services to the student.
 - However, school districts are **not required** to contract with IEA account holders.
- Account holders must receive a complete paid invoice for all services (including tuition).

Postsecondary Tuition, Fees, and Textbooks

- IEA funds can be used to pay for **tuition, fees, and/or required textbooks** at eligible postsecondary institutions.
- **Eligible** postsecondary institutions include:
 - Tennessee public community colleges, colleges of applied technology, or universities of the University of Tennessee system or the Tennessee Board of Regents systems
 - Private postsecondary institutions accredited by an organization listed in the *IEA Parent Handbook*

Using IEA Funds for Dual Enrollment

- IEA funds can be used to pay for postsecondary tuition at an eligible postsecondary institution if the student is in grades K–12 and takes classes at a postsecondary institution while they are still enrolled in either their K–12 private school or independent home school (i.e., dual enrollment).
- IEA funds could only be used to pay for tuition paid for and services provided (e.g., classes) during the IEA contract term (Aug. 1, 2018–July 31, 2019).

Using IEA Funds for Dual Enrollment

- If your student is dual enrolling, you are still required to:
 - Provide an education for the student in at least the subjects of English language arts, mathematics, social studies, and science.
 - Enroll the student in a nonpublic school (which includes private and home schools) that meets the compulsory school attendance requirements in state law (T.C.A. § 49-6-3005). If the student is being independently homeschooled, you will need to contact the home school coordinator for the school district in which your student resides for information and requirements for home schooling.

Using IEA Funds for Dual Enrollment

- All the student's records with the state (e.g., IEA Program), school district (e.g., school district home school coordinator), any schools the student is attending (e.g., private and home schools), and any postsecondary institutions in which the student is dual enrolling would need to reflect that the student is in grades K–12 and not postsecondary.
- Account holders must contact the postsecondary institution to determine if the IEA payment schedule aligns with the payment deadlines for payment of tuition.

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**What do I need to
consider before
applying?**

Parent Rights and Responsibilities

- By placing your child in the IEA Program, parents are agreeing to:
 - Take **full legal responsibility for the education** of your child, including obtaining services necessary to educate your child.
 - **Waive all** of your child's **rights to services** under the federal Individuals with Disabilities Education Act (**IDEA**).



All Student Rights & Services are Waived

Students in the IEA Program:

- **do not receive any services or accommodations** through the public school system;
- **no longer** have an **active** Individualized Education Program (IEP);
- **are not eligible for the services** listed in the IEP through the public school system, including test accommodations; **and**
- **are not** able to get a **services plan** through a public school district.

Key Considerations Before Applying

Parents should consider:

- **all** of their child's educational **needs**;
- the **education options** available;
- the services that their child is **currently receiving** and the cost of those services; and
- the **amount of funding** their child will receive in the IEA Program and what **services that funding would cover**.

Parents must use funds on approved IEA expenses and report those uses of funds to the TDOE.

Required Reading

Before completing the IEA application, parents must read the following documents posted on the TDOE's IEA web page (<https://www.tn.gov/education/iea.html>):

- [IEA Parent Handbook](#)
- [IEA Program law, T.C.A. § Title 49, Chapter 10, Part 14](#)
- [IEA Program rules of the SBE Chapter 0520-01-11](#)
- [IEA Program Procedures](#) developed by the (TDOE)

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**How do I enroll my
child in the IEA
Program?**

Enrolling in the IEA Program

- Students can apply to participate in the IEA Program **once per year.**
- **Enrollment** in the IEA Program for the 2019-20 school year will open in **January 2019.**
 - 2018-19 IEA Application due by **3 p.m. CT April 15, 2019.**
- Parents must **renew** the IEA every year.



Four-Step Enrollment Process


Step 1: Parents submit **IEA Application** to the TDOE by 3 p.m. CT April 15, 2019.



Step 2: Read the 2019-20 *IEA Parent Handbook* before signing the IEA Contract.



Step 3: Parents submit signed IEA Contract and all supporting documentation to the TDOE by 3 p.m. CT July 26, 2019.



Step 4: Before Aug. 1, parents notify the IEA liaison that the student will be enrolling in the IEA Program.

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**Where can I go to find
information about the
IEA Program?**

IEA Webpage, IEA Update

- IEA web page: <https://www.tn.gov/education/iea.html>
 - Resources and information for parents and private schools
- Monthly IEA Email Newsletter – IEA Update
 - Subscribe by going to the IEA webpage
- Contact the IEA Team:
 - IEA.Questions@tn.gov
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