

Private Education Welfare: School Choice and Tax-Funded ESAs, Vouchers, and Refunds

Brian D. Ray, Ph.D.

National Home Education Research Institute
www.nheri.org

Private Education Welfare: School Choice and Tax-Funded ESAs, Vouchers, and Refunds

Brian D. Ray, Ph.D.

National Home Education Research Institute

Copyright © 2024 by Brian D. Ray

All rights reserved.

April 25, 2024

Private Education Welfare: School Choice and Tax-Funded ESAs, Vouchers, and Refunds

Brian D. Ray, Ph.D.
National Home Education Research Institute
April 25, 2024

Abstract

The School Choice discussion is about whether and how to expand the tax-funded education welfare system, including to private schools and homeschools. This article evaluates the wisdom of expanding government education welfare, from both a Christian worldview and a classical liberal perspective. Education Savings Account (ESA) is a misleading name for a mechanism of the redistribution of wealth (taxes) for the schooling of K-12 students. The presuppositions and principles of a Christian worldview and a classical liberal worldview, however, dictate private voluntary funding of services for the execution of children's education.

Both the Christian and classical liberal perspectives oppose School Choice via vouchers, ESAs or increased funding because it (a) violates the scriptural jurisdictions of individual, family, church, and state, (b) brings more children and families under the authority and control of the state (civil government), (c) increases taxes, (d) ignores the fact that research shows families do not need tax dollars to choose private education and for their children to do well in life, (e) forces citizens to promote the values of the state education system through forced taxation, (f) forces citizens to promote the values that any private school or homeschool teaches through forced taxation, and (g) further entangles church (philosophical/religious values and beliefs) and state. Christians and classical liberals embrace a statist worldview if they embrace government funding of education. Christians and classical liberals should instead be putting their thoughts, collaboration, energy, and money into expanding education that is free from civil government control, privately funding education for all children, and reducing, at every turn, government control over and the forced-tax funding of all education.

Outline of this Article

- Purpose of the article
- Definitions
- Biblical Duties and Commands Versus Rights
- Jurisdictions
- Other Principles that Apply to Tax-Funded Schooling
- Various Pro-Tax-Funding Claims and Christian and Classical Liberal Responses
- Does the Issue of Tax-Funded Education Really Matter?
- Concluding Comments
- References
- Appendix
- About the Author

SHOULD PERSONAL STORIES or principles guide our thinking and policy and law decisions? This author was recently involved in a mini-debate regarding whether tax-funded ESAs¹ should be promoted in the United States. His opponent ended with a plea regarding poor families who have a special needs child and how certainly no one would want to deny tax funds to the child so he could use those tax dollars at a private school or be schooled at home rather than attend a public school. On the other hand, this author had recently spoken on home education in Nairobi, Kenya and learned of a single mom who successfully homeschools her two children in essentially a shack and works hard to earn one U.S. dollar per day, with the encouragement of friends. To her, raising godly children under homeschooling is more valuable than sending them to tax-funded schools.

Which story wins? Which story, if either, should drive the reader's view of tax-funded schooling? The correct answer is that neither story provides a sound answer or basis, and this article explains why. Clear and truthful principles, not stories and emotions, should drive thoughts, decisions, and actions.

The debate over School Choice² – that is, disputing whether and how one citizen's money should be taken by the government for the education of another person's child – has been around for over 140 years in the United States. The disputes have come to a boil during the past few years, and it is a particularly contentious issue within the homeschooling and private school communities.

The purpose of this article is to evaluate the forced redistribution of wealth to fund private education, whether in the form of homeschooling or private schools. The answer depends on one's worldview. Is it statist, socialist, secular humanist, classical liberal, Christian, or something else? The perspective taken here will first be scriptural Christian and, second and secondarily, classical liberal limited government.

Definitions

THE FOLLOWING DEFINITIONS will add clarity to this paper.

School Choice

School Choice is the use of citizens' tax dollars for various forms of children's education and schooling. The general debate surrounding School Choice includes whether tax money should be given for the homeschooling of children and the private-school-operated schooling of children.

¹ ESAs will soon be defined in this article.

² Henceforth, School Choice will be capitalized to represent the current topic and issue of whether and how citizen's tax dollars should be used for various forms of children's education and schooling.

Education Savings Account (ESA)

An Education Savings Account (ESA) is a mechanism by which the government first takes citizens' money through taxes and then re-distributes those tax funds to families to use for tuition to private schools, curriculum and supplies to use for home schooling and educational therapy services. The ESA does not work like a savings account, at the service of the private school or homeschool student. Education Savings Account is a misleading term. It is a fund administered by the government for state-approved purposes.

Voucher

A voucher is a mechanism by which the government gives tax dollars, in the form of a government-issued coupon, to a family to pay partial or full tuition for their child's private school attendance.

State Welfare

State welfare is a system of tax-funded provision of various products and services to citizens. It is tax-funded financial support given to people in need or tax-funded "aid in the form of money or necessities for those in need" (merriam-webster.com). Public school families participate in this welfare process through attendance at tax-funded schools.

Worldviews

A worldview is a "... largely unconscious but generally coherent set of presuppositions and beliefs that every person has which shape how we make sense of the world and everything in it. This in turn influences such things as how we see ourselves as individuals, how we interpret our role in society, how we deal with social issues, and what we regard as truth" (Oxford Reference, 2023b). A definition that includes spiritual values is "... a pattern of ideas, beliefs, convictions, and habits that help us make sense of God, the world, and our relationship to God and the world" (Summit Ministries, 2023). All decisions are deduced from worldviews (Crampton, 2011). A person's worldview, whether he recognizes it or not, determines how he thinks about things and what he believes is the best solution to personal, familial, church, societal, and political problems and issues.

Scripturalism

The Christian worldview is scripturalism. Scripturalism is that system of belief in which the Word of God is foundational in the entirety of one's philosophical and theological dealings. This system of thought avers that Christians should never try to combine secular and Christian notions. Rather, all thoughts are to be brought into captivity to the Word of God (2 Corinthians 10:5; Crampton, 2011). A person with a biblical or scriptural worldview purposes to be faithful to the Word of God in his evaluation and application of solutions to problems or questions in life and society.

Classical liberalism

Classical liberalism "... is the term used to designate the ideology advocating private property, an unhampered market economy, the rule of law, constitutional guarantees of freedom of religion and of the press, and international peace based on free trade" (Raico, 2018) and freedom of speech, and until about 1900 it was simply called liberalism. Classical liberalism is "... an early form of liberalism, the political-philosophical doctrine which holds that the central problem of politics is the protection of individual freedom or liberty. The term classical liberalism essentially "... holds ... that government is necessary to prevent individuals from being harmed by others" and "... that a necessary role of government is the provision of public services that private businesses are incapable of performing fairly or efficiently ..." (Britannica, 2023; see also, Liberty Fund Network, 2023).

Pragmatism

Pragmatism is a synonym for utilitarianism. Utilitarianism is "[t]he doctrine that actions are right if they are useful or for the benefit of a majority; the doctrine that an action is right in so far as it promotes happiness, and that the greatest happiness of the greatest number should be the guiding principle of conduct" (Oxford Reference, 2023a).

Biblical Duties and Commands Versus Rights

AMERICANS, INCLUDING CHRISTIANS and classical liberals, are quick to talk about rights. There is not much, however, about rights in scripture. Rather, there is much about commands and duties. In education, parents are commanded to train up children in the way that they should go.³ Fathers are told to nurture and admonish their children.⁴ Parents are commanded to diligently teach their children the truths, words, principles, and commands of God in an intimate and ongoing way during everyday life.⁵

Many persons in the homeschool world talk about a "calling" to homeschool. There is no such calling to be found in the Bible, as if some other parents might be biblically called to volitionally place their children into state-run schooling or a private school with an atheist curriculum. Regarding education, the consistent and normative command and duty is for parents to be in direct authority and involvement in their children's holistic education (Webster, 1828, on education). Today, one might call this parent-directed home-based education that occurs, possibly, with the volitional association and support of other families and private organizations such as churches (Homeschoolingbackgrounder, 2023).

³ Proverbs 22:6. Quoted scriptures are from the English Standard Version (ESV).

⁴ Ephesians 6:4.

⁵ Deuteronomy 6:1-9.

Jurisdictions

ONE MUST CONSIDER, biblically, where lines of authority and jurisdiction shall be drawn, if anywhere. If there are no lines, then the state (civil government) may do as it pleases and act as the god-State with all power and authority. If a Christian cannot or will not recognize any lines, then he has no Biblical basis on which to limit the powerful state from interference in his own life, his family, or his church by way of laws and policies. He can only lobby for what is right, if he can Biblically define right.

The concept of jurisdiction (or sphere sovereignty) is based on the absolute sovereignty of God, Father-Son-Holy Spirit. Without it, one cannot circumscribe where the authority of any particular entity or individual begins or ends. In the Word, jurisdiction has to do with authority, capability, power, obligation, and responsibility. Typically, biblical scholars talk about the jurisdictions of the individual, family, church, and state (civil government). All persons at all times are to give glory to God as they exercise any God-delegated authority. Biblically, parents are given authority, power, and responsibility over the education of their children; the church and state have no jurisdiction over a child's education.⁶ Further, related to the education of children, the state is given only the power to punish the evildoer and commend the doer of good⁷ and is given no authority by God to take one man's property (e.g., money as taxes) for the education of another man's child's education. The state does not have the authority to be involved in a child's education and therefore shall not do so (Laird, 2021, e.g., p. 47; Novak, 2016, p. 67-68).

Parents are responsible to provide for their children's upbringing (2 Corinthians 12:14). This includes the food they eat, the clothes they wear, the roof over their heads and an education fitting them for future usefulness (Webster 1828, "education"). Just as parents are responsible, morally and financially, to provide their children's material needs, they are also morally and financially obligated to provide their education. Demanding welfare for these things from the jurisdiction of the state, through forced redistribution of wealth, denies the God-delegated and limited Biblical jurisdictions of the family government and the civil government. Additionally, the scriptures also encourage other Christians to voluntarily come to the aid of those who are poor. This is how Christ would have us to live.

If a person argues that the scripture or classical liberalism gives the state some authority and control over a child's education, then that person must explain precisely how much authority and control and where the line should be drawn regarding too much or too little authority and control. One would have to answer, If the civil government is to be given an inch in this realm, then why not three inches or a foot?

Kevin Novak (2016), in his book entitled, *Abolition: Overcoming The Christian Establishment On Education*, helps on this point.

Governments [i.e., individual, family, church, state], and their jurisdictions, are a zero

⁶ If God regenerates a child and adds him or her to the church, then the church has limited God-delegated authority in that child's discipleship education as the jurisdictions of church and family complement one another.

⁷ 1 Peter 2:13-17.

sum. When one increases, another decreases. When the biblical truth that there are governments and that each has a jurisdiction are not taught to the next generation, then that next generation is left in a more difficult predicament due to increased civil government encroachment. Essentially, presenting the gospel to society can never be done successfully by abandoning how the civil government has no right to operate schools. As part of raising children in the nurture and admonition of the Lord, it must be taught that the civil government has a limited jurisdiction (p. 36).

Therefore, tax-funded ESAs and vouchers are a violation of jurisdiction. They put the state, rather than the family, in the position of funding and controlling a child's education. This is anti-biblical and should be resisted and reduced, not supported and expanded.

Other Principles that Apply to Tax-Funded Schooling

Coveting

No one is to covet what belongs to his neighbor. "You shall not covet your neighbor's house; you shall not covet your neighbor's wife, or his male servant, or his female servant, or his ox, or his donkey, or anything that is your neighbor's" (Exodus 20:17). No person should be thinking about wanting his neighbor's money (taxes), whether the neighbor lives next door or four counties away.

Debt: Owe Nothing Except Love

Your fellow neighbor owes you only love; he does not owe you money to pay for your child's education. "Owe no one anything, except to love each other, for the one who loves another has fulfilled the law" (Romans 13:8). It is not loving to use the government to force people to do apparently kind things (e.g., give one parent another person's money).

Every time a people initiates or increases a tax or expands a government program, they put themselves and their children under more debt, and servitude. "The rich rules over the poor, and the borrower is the slave of the lender" (Proverbs 22:7). This is the case with taxation for education. Essentially, as a parent takes money (taxes) from the government, he takes it from fellow citizens and thus makes himself or his community the servant or slave of the lender who controls the money; that lender, so to speak, is the state (government).

Creating Dissension

Households and communities of Christians and classical liberals are being divided by the dissension over and striving to get tax dollars. Encouraging the dismissal of Biblical jurisdictions defies the authority of God's Word. The Word says, "They must be silenced, since they are upsetting whole families by teaching for shameful [dishonest, base, filthy] gain what they ought not to teach" (Titus 1:11). When a Christian or classical liberal organization promotes tax-funded schooling and maybe even receives money or benefits of taxation for doing this, is this perhaps dishonest gain? When persons use the government to force their neighbors to pay for their own

children’s education, is this perhaps dishonest gain?

Should Not Use Force for Religion or Values

No one should force another person to fund the former’s religious, philosophical, or political beliefs. God never gives the civil government the authority to do this. One should recall that all education is religious in that it is the teaching, training, and indoctrination of a child’s mind and heart (Webster, 1828). All curricula – all pedagogical materials and activities such as text-books, lectures, online courses, novels, museum presentations, tours of sewage treatment plants, pep talks with sports coaches – are driven by values, beliefs, and worldview (e.g., Nord, 1995). “But the [public/state] schools remain a means by which some Americans force their beliefs on others. That’s why they are still a source of discord. The temptation to indoctrinate the children of others—to impose a common culture by coercion—is an obstacle to working out a genuine common culture” (Hamburger, 2021).

Christians have fought for many decades against their taxes being used to inculcate anti-Christian values and truths in institutional public schools. Christians – to be honest, fair, and not hypocritical – should resist allowing themselves or others to use government tax dollars to promote Christianity in private schools or homeschooling. Christians likewise should not be promoting the use of tax dollars to promote anti-biblical values, beliefs, and ideas in private schools and homeschools. Supporters of tax-funded ESAs and vouchers for private schools and homeschooling are advocating the civil government taking one citizen’s money to give to another citizen to teach his or her children any or all of the following:

- The Ku Klux Klan (KKK) holds to good values, beliefs, and practices.
- LGBTQIA+ philosophy or queer theory is good and should be promoted.⁸
- Female genital mutilation of girls and women is good.⁹
- “... we [White people in North America] are insulated from racial stress, at the same time that we come to feel entitled to and deserving of our advantage [over other races]” (Diangelo, 2018, p. 1).
- Repentance from sin and belief in Jesus Christ as Lord and Savior, one of the persons of the triune God, is necessary for salvation and being in heaven.
- Trees, slugs, amoeba, and roses all have a soul just as do humans.
- Mary, the mother of Jesus, was and is “... preserved free from all stain of original sin ...”,¹⁰
- It is evil for humans to hunt and kill a deer; only cougars and wolves should be allowed to hunt and kill a deer.
- Adult men having sex with 11-year-old girls is good and should be legalized and promoted.
- Killing human babies in the womb until one minute before delivery should be supported by law (i.e., abortion on demand; my body, my choice).
- The U.S. federal government should coerce and pressure private social media companies

⁸ “Philosophy,” <https://guides.libraries.indiana.edu/c.php?g=995240&p=8361766>

⁹ “Religious differences in female genital cutting: A case study from Burkina Faso,” <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4064295/>

¹⁰ Catechism of the Catholic Church, https://www.vatican.va/archive/ENG0015/___P2C.HTM

to censor and ban information that the government deems to be misinformation.

Which of the above propositions should Christians and classical liberals be promoting with tax dollars and the power of civil government? The scriptural and classical liberal answers are “none.” The civil government shall not impede the gospel (e.g., by funding, supporting, or promoting anti-gospel values and messages; Novak, 2016, p. 55-56).

Do Not Be Unequally Yoked

Scripture says, “Do not be unequally yoked with unbelievers” (2 Corinthians 6:14a) and the state and its taxation scheme is definitely not a Christian system. When speaking of unbelievers, Jesus said, “Let them alone; they are blind guides. And if the blind lead the blind, both will fall into a pit” (Matthew 5:14). Neither Christians nor classical liberals should “... advocate wedding healthy families to an unhealthy state.”¹¹

Principles, Not Pragmatism

Authentic and faithful Christians and classical liberals base their thinking, policies, and actions on principle, not pragmatism. They do not compromise with ideas that go against their principles, in the hope that something good may come out of it. For example, some promote an expansion of educational welfare, gambling that it might break the monopoly of the current public school system. Why not refrain from enlarging an un-Biblical system, and work to reduce that welfare system which increases taxation and infringes on the jurisdictions of family and church? Increasing education welfare to maybe see it reduced someday is not based on sound principles.

Further, what might appear to be successful pragmatic solutions often backfire. Government welfare programs nearly always bring unintended consequences (Hazlitt, 1988). Once upon a time, food welfare was to be for only the most destitute due to circumstances totally beyond a person’s own control. But now the U.S. has able-bodied twenty-somethings who choose to not work, buying junk food and energy drinks with food stamps. Once upon a time, medical welfare was to be for only the most the most destitute due to circumstance out of his or her control (e.g., one who lost a leg due to an accident), but now the tax dollars pay for the medications and treatment of some persons who want gender-affirming care, voluntarily abuse alcohol to the point of a liver transplant, or eat themselves into diabetes.¹² People used to be ashamed to be on welfare because it is biblically wrong to use the civil government to force others to feed or clothe oneself. And the civil government, with the taxes that it forces out of citizens, usually gets more of what it subsidizes (Hazlitt, 1988). With education welfare programs like the current tax-funded ESA money flowing into private schools, evidence suggests that private schools are inflating their prices to accommodate the government funding (Williams, 2023b). Can the reader of this article name any programs that the government has funded that have become more affordable and whose quality has increased over time?

¹¹ Quote from Leigh Bortins; personal communication, Robert Bortins, September 13, 2023.

¹² Although some might be offended by specific examples, these must be given in order to authentically and openly discuss the problems and issues surrounding the unintended consequences of welfare programs.

The burden of proof is on the person who professes to be a biblical scripturalist or classical liberal to give the positive rationale for keeping or expanding education welfare (i.e., the tax funding of education) or any tax-funded welfare. The burden of proof is not on the one who calls for private and volitional funding of education and the reduction of socialism and welfare.

Increasing more taxation for more ways to spend taxes simply habituates citizens – including Christians and classical liberals – to that way of living. More and easier access to state welfare does not encourage the general populace out of welfare.

God Provides and Generous People Abound

Christians and classical liberals should not be pragmatists. When those arguing for tax-funded ESAs and vouchers raise the specter of poor families who cannot afford homeschooling or private schools, they are appealing to emotion and diverting attention from truth and principles. They are arguing for more welfare and the expansion of tax-funded programs. As demonstrated above, parents are personally responsible for providing for their children. This provision can most efficiently be accomplished through hard work and the charity of loving friends or family. It might be difficult. But it is principled. Remember the story of the poor mother in Kenya? Christian homeschoolers are some of the most generous people on earth. There are many families and private organizations which can, and do, provide curriculum and financial assistance to poor home school and private school families. Curriculum can even be borrowed through existing public libraries.

When the complicated rationales for tax-funded ESA and voucher welfare are removed, most Christians and classical liberals see the problems with them. Consider the following example.

Rachel was recently talking to a friend who had taken the ESA money and was so happy that she had these free funds. Her friend told Rachel, I used to have to work part-time in order to homeschool. I would have my aunt come over and watch the kids for me so that I could go to work. Now I don't have to do that. Now, Rachel, being trained in the tools of rhetoric, politely said, so let me make sure I understand what you're saying. You used to have to rely on hard work and your family and now you rely on the government. Her friend's eyes got wide as she began to realize what she had done. Since when was relying on government to subsidize family income a conservative policy? Let's check ourselves versus biblical principles. The Israelites wanted to return to slavery in Egypt for the benefits and security and bow their knee to the government instead of enjoying the freedom of their God. Right now we have the freedom to educate our kids and an interdependency on our neighbors but some people are advocating we return to the government for the benefit and security of tax dollars. (Bortins, 2024)

The preceding lays the foundation for why Christians and classical liberals should promote more private education that is free from state control and is privately funded. The scriptural worldview and classical liberal worldview are not the same but they do overlap in significant ways. The next section lays out some natural and negative consequences and correlates of not following one or the other of these two worldviews.

Various Pro-Tax-Funding Claims and Christian and Classical Liberal Responses

Choice is Not the Highest-Order Value

Some organizations who profess to operate on a Christian worldview or a classical liberal worldview argue that they believe in choice for parents, to choose any kind of education they want for their children using tax dollars. Choice, however, is not a high-order scriptural or classical liberal value when that choice involves taking a neighbor's property (money via taxes) by force of the state. Tax-funded ESAs and vouchers take a person's neighbors' money by force. Further, choice, in and of itself, is not the highest value because choice may be cited as a virtue even when going after or doing something that is wrong (e.g., anti-biblical). Christians do not promote the choice to fund needles for drug use, to kill unborn babies, **or to practice idolatry**. If one uplifts the value of choice to such a level, then Christians and classical liberals might as well give up on all scripture- or classical-liberal-based policies.

All Families Need School Choice

Some people argue that Americans need school choice. The historical fact is that families in the United States already have school choice, and have had it most the time since the colonial era. U.S. families have state-run public schooling, private schooling, and homeschooling. Most people claiming that families need school choice are, in reality, arguing for tax funding an expansion of education welfare.

Fatalism about Welfare

Some argue that since there is already an education state welfare system (i.e., taxes for government-run schools) then homeschool and private school families might as well capitulate and partake in such welfare. This attitude, again, leads to despair and giving up on accomplishing biblical- or classical liberal-based policies and laws in the future. Simply because some take state welfare does not mean that more should follow suit.

Those with a biblical or classical liberal worldview should not be promoting ways to expand and give people more choices in tax-funded food welfare (e.g., food stamps), medical welfare (e.g., Medicaid), abortion welfare (e.g., federal funding of abortion services), prescription drug welfare (e.g., state pharmaceutical assistance programs), or education welfare (e.g., tax-funded ESAs, vouchers, refunds, and schools in general) but, rather, ways to reduce and eliminate all forms of tax-funded welfare and encourage citizens to work hard, be creative, enjoy a free-market economy, and volitionally help their neighbors.

“Socialism Among Homeschoolers Aggrandizes the State” (Hall, 2024)

Tax-funded ESA and voucher dollars are tax dollars that have become property of the state and re-distributed by the state, the civil government. “Just because it has become a law, it does not make it right to participate in it. Theft is theft” (Hall, 2024). “The reality is that the State gets larger, gains more centralized control of local areas, and has more control with what someone

can and cannot do with that money someone is going to them for” (Hall). And there is a good argument that socialism never works (PragerU, 2021).

I Should Not Have to Pay Twice

Another argument for expanding education welfare via tax-funded ESAs and vouchers is that “no family should have to pay twice” for public schools via their taxes and also for personal curriculum materials and services to homeschool or private school their children. It is true that a homeschool family pays taxes for government schools and then also pays for products and services to homeschool. This existing evil should be eliminated. However, it is also anti-biblical for homeschool fathers and mothers to ask the government to take even more of their neighbors’ property by force to pay for their own personal homeschool products and services. In truth, the government would actually confiscate the neighbor’s home or land if he were to not pay his taxes for that family’s schooling-at-home!

Further, almost no parents with children would ever pay into their school-funding property taxes over 50 years of their lives what the taxpayers in general will pay for their children’s schooling (see Appendix for concrete examples). For the majority, the amount that parents pay in school taxes will be nowhere close to how much taxes must be raised for their children.

The right thing for Christians and classical liberals to do is to work harder to reverse the situation of the forced redistribution of wealth for education welfare. The biblical or classical liberal response is not to expand welfare or further entrench taxation for schooling. It might be that families who do not choose tax-funded schooling are simply going the extra mile that is incumbent upon them.¹³

The Myth that the Money Is Already There, I’m Just Getting Mine Back

Proponents of tax-funded ESAs and vouchers claim that the government tax money “is already there,” or a parent will say, “I already paid my property taxes to the schools so I’m just getting that back for my child.” This is false. They have paid for a piece of the pie only for tax-funded government school students who already exist. There is no government money that is currently set aside for their additional private school or homeschool children. State and local budgets are based on the number of students currently in or projected for a couple of years in the tax-funded government-school system. The taxes will be spent on today’s number of students, and not saved up for future ones. If the number of tax-funded students rises, taxes on everyone must be raised. There may be complex formulas related to tax-funded ESAs and vouchers and it might be possible that overall taxes would stay level or decrease if more students join the education welfare system, but this is not guaranteed and not likely. Generally, more tax-funded students will lead to more bureaucracy and more spending and more taxing. There is always a well-paid and benefited state bureaucratic agency and its state employees between a parent and the money he thinks is his and is getting back after he pays his taxes. Obviously, once the government takes his money, it is no longer his.

¹³ “And if anyone forces you to go one mile, go with him two miles” (Matthew 5:41)

Homeschoolers Reduce Others' Taxes

For decades, researchers have shown that homeschool families keep their neighbors' taxes down. For example, the roughly 3.1 million homeschool students of 2021-22 represented a government tax savings of over \$51 billion for American taxpayers, plus no capital expenditures had to be spent for them (Ray, 2023a). Those promoting tax-funded ESA's imply that taxes will not increase, and some claim they will decrease.

Private Education Healthily Exists Without Tax Dollars

Proponents of tax-funded school-at-home and private schooling claim that tax dollars are necessary for private education to continue. They are historically wrong. The majority of schooling during U.S. history before 1900 was privately funded as students and that nation thrived (Glenn, 1988; Hamburger, 2021). For the past 100 years, 13% to 17% of children were in private schools and homeschooling. It is likely that at least 9,000,000 K-12 students were in privately funded schooling and home-based education during the 2022-2023 school year. And now the evidence is clear that academically and socially effective and enjoyable homeschooling can be done for under \$1,000 per year per child (Ray, 2017).

Private non-profit organizations and charities exist to help families of low-income or with special needs children.¹⁴ Government redistribution of wealth is not needed for private education to exist and expand.

The Myth of Breaking the Public-School Monopoly

Certain promoters of tax-funded ESAs and vouchers claim that these will break the “public school monopoly” or get children out of public schooling. In reality, however, tax-funded ESAs and vouchers turn private schools and homeschooling into public schools and public school-at-home because of how they will be funded, with government and public tax dollars and concomitant government controls. The result of the expansion of educational welfare would be an expansion of public schooling. Since education is zero sum, the increase in public school control necessarily decreases the number of students learning in freedom. There is no such thing as a free lunch.¹⁵

Government Control Must Follow Tax Dollars

Advocates of the tax-funding of private schools and homeschooling argue that such education welfare will not bring more government controls upon these forms of private education. This is false. Wherever tax dollars go, government control should and must follow. Government controls are necessary to make sure that tax dollars are spent responsibly, while rooting out fraud and corruption. Tax funding of anything has historically brought government entanglements and controls that no one who believes in private education should want (Williams, 2023a).

¹⁴ Some tax-funded public services currently exist to aid private-education families with special needs children but neither a Christian nor classical liberal perspective would encourage participation in these.

¹⁵ See <https://dictionary.cambridge.org/dictionary/english/there-s-no-such-thing-as-a-free-lunch>.

Christians and classical liberals should want to expand, and not reduce, the Homeschool Freedom Space (Ray, 2023b). Who decides how many tax-funded school-at-home children need costly whale-watching trips or a trampoline, or \$50 per hour sewing lessons? (Stanford & Lieberman, 2023). Another costly bureaucracy would need to be established to monitor and approve the spending of the ESAs.

Aside from field trips and private lessons, what about educational content? Maybe the government should not allow the teaching of far-right biblical Christianity, however defined (e.g., Christian teaching about homosexual behavior or abortion). “Of course, it is unlikely that the state would provide money to parents or schools without strings attached. The third problem, then, concerns the increased dependency on the government that vouchers will foster. The state may well embrace universal vouchers if it sees how it can use them to its advantage” (Kinsella, 2003, p. 89).

Civil Government Controls Are Following Tax Dollars to Private Schools and Homeschooling

Some ESA advocates claim that participation in the welfare program will not bring state controls. Evidence is mounting, however, that this is not true. In West Virginia, for example, even homeschoolers who refused participation in the state voucher system are being brought into accountability to the state.

West Virginia homeschoolers worked hard to ensure the law had provisions protecting homeschoolers who do not take the government education money from accountability regulations designed for those who do take the money. The protection mechanism was to separate those who take the state money into a group legally distinct from those who do not take the money.

Fast forward to 2023. West Virginia legislators file a bill to delete the protection mechanism of the legal barrier between homeschoolers who take the money and those who do not.

The pattern is emerging:

1. Government gives education money to some homeschoolers along with accountability regulations.
2. Non-funded homeschoolers erect a protective legal barrier to prevent the accountability regulations from spilling over onto them.
3. Government dismantles the protective legal barrier.
4. All homeschoolers become subject to the accountability regulations, even if they do not take the money. (Williams, 2023c)

The examples of policymakers, citizens, and educators calling for more civil government controls over private schools and homeschoolers who take tax dollars are becoming more numerous. Consider the following 2024 article in *Education Week*:

Critics of programs that allow parents to spend state funds on private school options for their kids want more regulatory scrutiny over where the funds go, what parents do with

them, and how participating students fare in the classroom. (Lieberman, 2024)
One more example will suffice. “As home-schooling continues to grow in popularity ...” all 50 states should pass more laws to control homeschool families more, “... especially given that a growing number of states, including Arizona and Florida, allow home-schooling families to use publicly funded vouchers” (Huizar, 2024).

Further, on a grander and international scale, freedom-loving individuals and organizations in the United States should recognize that scholars and policymakers who do not share their worldviews are always studying and planning how to control any private education enterprise that takes public (tax) dollars. Consider the work of Zancajo et al. (2021) in their study entitled, *Regulating Public-Private Partnerships, Governing Non-State Schools: An Equity Perspective*. They write, “Finally, the paper systematizes the main lessons drawn from the literature reviewed regarding the regulation of private subsidized schools in the context of PPPs [public-private partnership], and “Table 6. Equity-oriented PPP regulatory strategies” lays out all the ways for the civil government to control any private-education.” The implication is that any private education that takes state money must be firmly, clearly, and strongly controlled by the state.

Pro-Government Proponents Want to Control, Regulate, or Ban Homeschoolers

What is the maxim about the danger of forgetting history? Consider this. Professor Robert Reich (2002), over 20 years ago, was dismayed about the authority and control that parents have over their homeschooled children and he argued for more government control over the curriculum, values, and beliefs taught to these children. In discussing state-run and tax-funded programs that engage homeschoolers, Reich wrote:

In fact, finding ways to draw homeschooling families back to the public school system seems to me a necessary complement to the passage of effective regulations [of homeschoolers].” (p. 39)

Some twenty years later, professor Elizabeth Bartholet (2020) called for a presumptive ban of homeschooling. And professors James Dwyer and Peters (2019) claimed that the state has primary and final authority over homeschool children’s lives.

Dr. Charles Glenn (2000) is an international expert on private organizations, including education/schooling, and the effects of government involvement and funding on them. He reported the following in his book *The Ambiguous Embrace: Government and Faith-Based Schools and Social Agencies*:

Whatever the immediate reason, the long-term effect [of receiving public funds, tax dollars] is to reduce the distinctiveness and flavor that they [faith-based organizations, agencies, schools] are able to offer to the social service mix. (p. 257)

Every Child Needs \$18,000 of Tax-Funded Schooling?

The logical conclusion of School Choice for tax-funded ESAs and vouchers is that every child in the United States needs the equivalent of a tax-funded \$18,000 per student per year (National Education Association, 2023) for educational purposes. This \$18,000 must and shall be taken

from every U.S. taxpayer by the authority and force of the state (government), whether for an agnostic, atheist, Christian, critical race theory, LGBTQIA+, Mormon, Muslim, New Age, or Roman Catholic education and indoctrination. There is no empirical basis for this argument for such an alleged need. Contrariwise, empirical research evidence shows that private school and homeschool students have excelled in academics and lifelong success on \$500 to \$10,000 per year of private money for over 40 years (Murphy, 2012; Ray, 2017; Ray & Hoelzle, 2024; 2022; Shakeel & Dills, 2023; Shakeel et al., 2024; United States Department of Education, 2024; Valiente et al., 2022). Families do not need their neighbors' tax dollars in order to choose private schools and homeschooling and for their children to do well in life.

Let Individuals and Families Use Their Money as They Choose

Rather than promote more ways to expand education welfare and more mechanisms for collecting and distributing taxes, Americans should work toward allowing individuals and families to keep more of their own money to help themselves and their neighbors. For, example, a law could be passed to allow a homeschool or private school family to keep its own money that would have otherwise been property-taxed out of him and given to the government/public schools. This is not the government giving them their neighbors' money but allowing them to keep their own. This is true Christian and classical liberal School Choice.

Does the Issue of Tax-Funded Education Really Matter?

DOES IT REALLY MATTER? Does the funding of children's education have anything to do with the gospel? Yes, it does. If a person professes to be a Christian, then he must be a scripturalist (Crampton, 2011). He sticks with God's principles and truth on the core gospel message and how it relates to all other topics and issues. If one part of scripture is not true and important, then there is no reason for anyone to think that any of it is. The modern-day homeschool community has been on the cutting edge of promoting the teaching of a biblical worldview. They were pioneers in this. Today's homeschool parents must check their worldview and emphasize this in their communities.¹⁶ Thinking along the scripture's lines should be paramount to all believers and should continue to be until their King returns.

If classical liberals believe in what they say, then they also must forge firmly ahead. Belief in freedom dictates that government should not monitor family decisions or preferences in the education of children.

One classical liberal put it this way:

Only a free market in education is consistent with a rights-respecting society. The principle of individual rights requires the separation of school and state, the full freedom of educators to produce and parents to purchase education services in a competitive market where providers and customers strive continually for better ideas, better methods,

¹⁶ Many Christians believe that they think biblically but do not. The reader can take a simple test to get one measure of his or her worldview at www.worldviewcheckup.org or www.nehemiahinstitute.com.

and better results—at lower costs. We must proceed not with moderation but with the full force of the moral case for the abolition of government schools, the complete separation of school and state, and the establishment of a fully free market in education. And we must be heard. (Thompson, 2016, p. 41-42)

Another classical liberal, Rothbard (1999), reminded Americans that the government should have no authority over the education of children:

What then shall we say of laws imposing compulsory schooling on every child? Whatever the standards that the government imposes for instruction, injustice is done to all (p. 7-9)

The Christian recalls the following from the scriptures:

We destroy arguments and every lofty opinion raised against the knowledge of God, and take every thought captive to obey Christ, (2 Corinthians 10:5)

“For who has understood the mind of the Lord so as to instruct him?” But we have the mind of Christ. (1 Corinthians 2:16)

Do not be conformed to this world, but be transformed by the renewal of your mind, that by testing you may discern what is the will of God, what is good and acceptable and perfect. (Romans 12:2)

For my thoughts are not your thoughts,
neither are your ways my ways, declares the Lord.
For as the heavens are higher than the earth, so are my ways higher than your ways
and my thoughts than your thoughts. (Isaiah 55:8-9)

Tax-Funded Mechanisms Harm Society

There are several examples with supporting empirical evidence that tax-funded ESAs and vouchers harm society from both biblical and classical liberal perspectives. These harms include increased taxes, a decrease in homeschool freedom, an increase in government authority and power over children and families, and a movement toward the effects of Glenn’s (2000) “ambiguous embrace,” which reduces the distinctiveness of Christian education. The most important harms, however, are that government-controlled mechanisms such as tax-funded ESAs and vouchers violate God’s truths, designs, and commands. For the classical liberal, they violate dearly held principles, and thus lead individuals, families, and societies into a perilous and fruitless ditch of government social control.

Powerful Message: Personal Responsibility and Concern, Not Government Money

Families, churches, and local private community groups taking care of one another is a personal expression of great love and power. The state redistributing wealth by force is not. Hundreds of homeschool leaders and everyday homeschool parents, over the past three decades, have visited

and explained to their U.S. Capitol and state capitol legislators about homeschooling and its benefits. Legislators meet the children and find out that they are bright and sociable. As the meeting is closing, the government official asks, What do you want from me or from the government? The homeschooler says, Nothing, we would just like to be left alone. The legislators' mouths drop in amazement and disbelief and ask, Really, you don't want anything from us?! This is one of the most powerful messages ever that could come from a Christian or classical liberal to their government officials. Grabbing or begging for tax funding of private schools and school at home changes all of this, in a tragic direction.

If the debate over School Choice does not matter and if worldview does not matter, then all Christians and classical liberals should give up and gladly accept an ever-increasing and growing state, a burgeoning administrative state (Hamburger, 2014), and submission to a life of statism and socialism.

Concluding Comments

TAX-FUNDED ESAS, VOUCHERS, AND REFUNDS given to private school and homeschool families expand and complicate the education welfare system. They increase government authority in families' lives. ESAs and vouchers increase taxation. They increase government control over homeschooling and private schooling. ESAs and vouchers violate biblical jurisdictions of authority and they violate classical liberal principles.

School attendance is compulsory (forced) in the United States but no parent is forced to be a tax-funded educational welfare parent. No child is compelled or forced to attend a tax-funded school. Americans have had much school choice for over 200 years and, during the past 40 years, that choice has delightfully expanded with the renaissance and rise of parent-directed home-based privately funded homeschooling education (Ray, 2023a). Rather than promote or be neutrally quiet about more tax-funded schooling education, all Christians and classical liberals should support and promote free and voluntary private education for all children in a free society and oppose all forms of tax-funded education.

Tax-funded ESAs and vouchers create more school-at-home and private-school welfare families. They make more mothers, fathers, and families dependent on the government and its forced redistribution of wealth. They reduce the number of families living by faith in the truths, principles, and commands of the triune, holy, just, merciful, and loving God of the scriptures. Tax-funded ESAs and vouchers are simply an expansion of welfare and the system of taxation that is called the public school system.

In sum, Christians and classical liberals should celebrate the diverse and effective schooling choices that families have in the United States. They should be thankful for this. They should show their fellow Americans the way to more freedom in the education of children's minds and hearts, by way of reducing the state's influence over the teaching, training, and indoctrination of any child. Finally, classical liberals and Christians should be putting their thoughts, collaboration, energy, and money into expanding privately funded education for all children and reducing, at every turn, government control over and the forced-tax funding of all education.

References

- Bartholet, Elizabeth. (2020). Homeschooling: Parent rights absolutism vs. child rights to education and protection, *Arizona Law Review*, 62(1).
- Bortins, Robert. (2024). Why I'm turning down a billion dollars. Classical Conversations, https://www.youtube.com/watch?v=13YdgSfV_gE&t=223s
- Britannica. (2023). Classical liberalism, <https://www.britannica.com/topic/classical-liberalism>
- Dwyer, James G.: & Peters, Shawn F. (2019). *Homeschooling: The history and philosophy of a controversial practice*. Chicago, IL: University of Chicago Press.
- Crampton, W. Gary. (2011, March-May). Scripturalism: A Christian worldview. *The Trinity Review*, 299, <http://www.trinityfoundation.org/journal.php?id=276>
- Diangelo, Robin. (2018). *White fragility: Why it's so hard for white people to talk about racism*. Boston, MA: Beacon Press.
- Dwyer, James G.: & Peters, Shawn F. (2019). *Homeschooling: The history and philosophy of a controversial practice*. Chicago, IL: University of Chicago Press.
- Glenn, Charles L. (1988). *The myth of the common school*. Amherst, MA: University of Massachusetts.
- Glenn, Charles L. (2000). *The ambiguous embrace: Government and faith-based schools and social agencies*. Princeton, NJ: Princeton University Press.
- Hall, Heather. (2024). Socialism among homeschoolers, <https://principledacademy.com/socialism-among-homeschoolers/>
- Hamburger, Philip. (2014). The history and danger of administrative law, *Imprimis* of Hillsdale College, <https://imprimis.hillsdale.edu/wp-content/uploads/2016/10/Imprimis-The-History-and-Danger-of-Administrative-Law-Sept-2014.pdf>
- Hamburger, Philip. (2021). Is the public school system constitutional? New Civil Liberties Alliance, <https://nclalegal.org/2021/10/is-the-public-school-system-constitutional/>
- Hazlitt, Henry. (1988). *Economics in one lesson: The shortest and surest way to understand basic economics*. Danvers, MA: Currency.
- Homeschoolingbackgrounder. (2023). What is homeschooling? <https://homeschoolingbackgrounder.com/>
- Huizar, Teresa. (2024). How can we prevent child abuse? Tougher rules for home-school families would help, <https://www.usatoday.com/story/opinion/2024/04/04/homeschooling-child-abuse-reporting-laws/73178861007/>
- Kinsella, N. Stephan. (2003). Book review of School choices: True and false, by John Merrifield. *Journal of Libertarian Studies*, 17(2), 87–90, https://cdn.mises.org/17_2_4.pdf
- Laird, Bret M. (2021). *Family, government, and church: Relating three jurisdictions of divinely delegated authority*. Wapwallopen, PA: Shepherd Press (and The Master's Academy International).
- Liberty Fund Network. (2023). Natural law and liberalism, <https://oll.libertyfund.org/page/natural-law-and-liberalism>
- Lieberman, Mark. (2024). As private school choice grows, critics push for more guardrails, <https://www.edweek.org/policy-politics/as-private-school-choice-grows-critics-push-for-more-guardrails/2024/01>
- Murphy, Joseph. (2012). *Homeschooling in America: Capturing and assessing the movement*.

- Thousand Oaks, CA: Corwin, a Sage Company.
- National Education Association. (2023). Rankings of the States 2022 and Estimates of School Statistics 2023 NEA Research April 2023, Table F-9, https://www.nea.org/sites/default/files/2023_04/2023_rankings_and_estimates_report.pdf
- Nord, Warren A. (1995). *Religion and American education: Rethinking a national dilemma*. Chapel Hill, NC: The University of North Carolina Press.
- Novak, Kevin. (2016). *Abolition: Overcoming the Christian establishment on education*. Forest, VA: Deconstructing the Coliseum.
- Oxford Reference. (2023a). Utilitarianism, <https://www.oxfordreference.com/display/10.1093/oi/authority.20110803114953685>
- Oxford Reference. (2023b). Worldview, <https://www.oxfordreference.com/display/10.1093/oi/authority.20110803124830471>
- PragerU. (2021). Why socialism never works: Part 1 of 16, <https://www.prageru.com/video/is-communism-moral?playlist=why-socialism-never-works>
- Raico, Ralph. (2018). What is classical liberalism?, <https://mises.org/library/what-classical-liberalism>
- Ray, Brian D. (2017). A systematic review of the empirical research on selected aspects of homeschooling as a school choice. *Journal of School Choice: International Research and Reform*, 11(4), 604-621, <https://doi.org/10.1080/15582159.2017.1395638>
- Ray, Brian D. (2022). Homeschooling in the United States: Growth with diversity and more empirical evidence. *Oxford Research Encyclopedia*, <https://doi.org/10.1093/acrefore/9780190264093.013.1643>
- Ray, Brian D. (2023a). Research facts on homeschooling, <https://www.nheri.org/research-facts-on-homeschooling/>
- Ray, Brian D. (2023b). The “homeschool freedom space”: Its definition, defense, and expansion. The Old Schoolhouse magazine, <https://www.thehomeschoolmagazine-digital.com/thehomeschoolmagazine/library/item/2023x3/4103135/>
- Ray, Brian D., & Hoelzle, Braden. (2024). Reasons for homeschooling and the correlates of home-educated students’ academic achievement: A new U.S. nationwide study. Paper presented at the annual International School Choice and Reform Conference, Madrid, Spain, January 4-7, 2024.
- Reich, Rob. (2002). Testing the boundaries of parental authority over education: The case of homeschooling. In, Stephen Macedo & Yael Tamir (Eds.), *Political and Moral Education, NOMOS XLIII*, New York: New York University Press, 2002.
- Richman, Sheldon. (1994). *Separating school and state: How to liberate America’s families*. Fairfax, VA: The Future of Freedom Foundation, 128 pp.
- Rothbard, Murray N. (1999; originally published 1971 in magazine The Individualist). *Education: Free and compulsory*. Auburn, AL: Ludwig von Mises Institute; and, retrieved January 8, 2015 from <http://mises.org/library/education-free-and-compulsory-1>
- Shakeel, M. Danish; & Dills, Angela. (2023). The effects of private schooling on pupil achievement: a global systemic analysis. *Comparative Education*, <https://www.tandfonline.com/doi/full/10.1080/03050068.2023.2265280>
- Shakeel, M. Danish; Wolf, Patrick J.; Johnson, Alison Heape; Harris, Mattie A.; & Morris, Sarah R. (2024). The public purposes of private education: A civic outcomes meta-analysis. *Educational Psychology Review*, <https://doi.org/10.1007/s10648-024-09874-1>
- Stanford, Libby, & Lieberman, Mark. (2023). Education savings accounts, explained. Retrieved

- September 1, 2023 from <https://www.edweek.org/policy-politics/education-savings-accounts-explained/2023/03>
- Summit Ministries. (2023). What is a worldview, <https://www.summit.org/resources/videos/what-is-a-worldview/>
- Thompson, C. Bradley. (2016). Education in a free society. The Objective Standard. Retrieved September 11, 2023 from <https://www.theobjectivestandard.com/wp-content/uploads/2016/02/TOS-Freedom-Of-Education.pdf>
- United States Department of Education. (2024). The nation's report card: Public, private, and charter schools dashboard, https://www.nationsreportcard.gov/dashboards/schools_dashboard.aspx
- Valiente, Carlos; Spinrad, Tracy L.; Ray, Brian D.; Eisenberg, Nancy; & Ruof, Ariana. (2022). Homeschooling: What do we know and what do we need to learn? *Child Development Perspectives*, <https://doi.org/10.1111/cdep.12441>
- Webster, Noah. (1828). Education, <https://webstersdictionary1828.com/Dictionary/education>
- Williams, Rodger. (2023a). Milton Friedman's unfortunate assumption about school choice, <https://homeschoolingbackgrounder.com/milton-friedmans-unfortunate-assumption-about-school-choice/>
- Williams, Rodger. (2023b). School choice: Tipping point, <https://homeschoolingbackgrounder.com/school-choice-tipping-point/>
- Williams, Rodger. (2023c). The great school choice double-cross, <https://homeschoolingbackgrounder.com/the-great-school-choice-double-cross/>
- Zancajo, Adrián; Fontdevila, Clara; Verger, Antoni; & Bonal, Xavier. (2021). Regulating Public-Private Partnerships, governing non-state schools: An equity perspective, https://www.researchgate.net/publication/356915329_Regulating_Public-Private_Partnerships_governing_non-state_schools_An_equity_perspective

(Appendix and About the Author, next page)

Appendix

Cost to Taxpayers of Homeschool Children Becoming Tax-Funded ESAs School-at-Home Students

For a homeschool family with eight children in the Salem, Oregon area, if they suddenly took from their fellow citizens, for example, \$6,000 per child per year (via a tax-funded ESA or tax-funded voucher) over 12 years for each of their 8 children, that would equal \$576,000, which would be \$519,000 more than they would pay in school property taxes across 50 years. That is over one-half million dollars extra that this family's government would have to take from their fellow Oregonians to pay for their children's "schooling at home." This is not \$519,000 being diverted from anything; it is an additional \$519,000 that this family's government would have to take from their fellow Oregonians.

What if these homeschool parents had only three children? Some \$216,000 would need to be raised for the three children's 12 years of \$6,000 per year tax-funded ESA, or \$216,000. The parents would pay into school taxes \$57,000 over 50 years; \$216,000 minus \$57,000 equals an extra \$159,000 that would need to be taken by the government from their neighbors in Oregon.

This is not to say that states use property taxes to fund tax-funded ESAs and vouchers. This only points out that the property taxes earmarked for state-run schooling that a family pays would not cover the new programs' costs, and the state would have to raise new taxes or take them from some other part of the state's budget.

Notes for basis of the above calculations:

The median home/house property tax in Oregon in 2023 is \$2,241 (<https://www.tax-rates.org/oregon/property-tax>) and about 51% of it goes to K-12 schools. Assume the parents live in a median home in Oregon for 50 years; this leads to paying \$57,000 toward public schools.

About the Author

Dr. Brian D. Ray is president of the National Home Education Research Institute (www.nheri.org) and internationally known for his research on homeschooling (home education). He has published many peer-reviewed articles, books, and chapters in books across 38 years (see [Google Scholar Profile](#)). Dr. Ray serves as an expert witness in courts and legislatures, and is a former professor of science and education at the undergraduate and graduate levels and classroom teacher in public and private schools. He has taught philosophy of education at the college level and on worldview and philosophy at many conferences. He holds a B.S. in biology from the University of Puget Sound, an M.S. in zoology from Ohio University, and a Ph.D. in science education from Oregon State University.