



Parent Guide to Allowable Expenses



2025-2026 School Year

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Introduction

Welcome to the Parent Guide to Allowable Expenses. Whether you're new to the ESA+ scholarship or a returning parent, this guide will help you make purchases with your student's ESA+ funds. We hope it will take the guesswork out of allowable expenses and save you time and frustration.

In this guide you'll learn:

- what products and services are allowable under ESA+ program rules
- specific examples to assist you in making purchases

This is a guide to *what* you can buy. If you have questions about *how* to shop, visit the [resources](#) on our website. You'll find lots of great information there, including how to set up your account and get started with ClassWallet.

We're Here to Help

The examples provided here are not an exhaustive list, but we've included them to help you make informed decisions. If you still have questions after reading this guide, reach out to us. If the item or service you want to purchase isn't listed, there may be something complementary that could meet your student's needs.

The ESA+ Scholarship Support Team

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What Can I Buy with ESA+ Funds?

You can buy **three types of products** and **three types of services** with ESA+ scholarship funds. We'll talk about each one in more detail in Products and Services.



Products

- Curriculum
- Educational Technology
- Testing Materials/Textbooks



Services

- Educational Therapy
- Tutoring & Supplemental Teaching Services
- Transportation

SEAA reviews and authorizes all purchases to make sure that they are an allowed use of ESA+ funds. Following the information provided in this guide will help ensure that your orders can be processed quickly and accurately.

Where Can I Buy Products?

The [ClassWallet](#) marketplace is the only place you can purchase products with ESA+ funds. This is an online marketplace for North Carolina ESA+ families. The ClassWallet marketplace contains thousands of products but that doesn't mean they can all be purchased with ESA+ funds. Use the guidelines provided in this handbook to help you choose items that are allowable.

The ClassWallet marketplace contains thousands of products but that doesn't mean they can all be purchased with ESA+ funds. Use the guidelines provided in this handbook to help you choose items that are allowable.

Where Can I Find Service Providers?

Tutors, therapists, and transportation providers must be enrolled with SEAA to accept ESA+ funds. The [searchable database](#) on our website lists providers that have enrolled to receive ESA+ payments. If someone you know would like to become a provider, direct them to our [website for service providers](#). Please note that not all services offered by enrolled providers are allowable.

Use this guide to help you determine whether services offered by an enrolled provider are an allowable use of ESA+ funds.

Please note that not all services offered by enrolled providers are allowable. Use this guide to help you determine whether the service offered by an enrolled provider is an allowable use of ESA+ funds.

Part 1. Products

Products are items you buy with ESA+ funds that help your student learn.

In this section, we'll talk about the types of products you are allowed to purchase and provide examples of each.

The three types of products you can purchase with ESA+ funds are:

- Curriculum
- Educational Technology
- Testing materials/Textbooks

Curriculum

Curriculum is the term we use for learning materials to teach an academic subject. Things such as workbooks, science kits, and lesson plans are curriculum materials.

If you want to purchase curriculum with ESA+ funds, the materials **must provide academic instruction or information in one of the following core subject areas:**

- Math
- Science
- English/language arts
- Social studies
- Foreign language



Curricula should be within three grade levels (higher or lower) of your student's current grade level. For example, if your student is in third grade, items for ninth grade would not be approved.

We understand that some students may not be learning at their grade level. If this is the case, submit a comment with your purchase in ClassWallet.

Where to Shop for Curricula

You can find curriculum materials on the ClassWallet marketplace. In addition, SEAA maintains a list of companies that are not listed on the marketplace. These are available through [SEAA’s Curricula Provider List](#).*

* SEAA is no longer enrolling curricula vendors. Starting in 2024, companies that sell curricula or any other products must become a vendor on the ClassWallet Marketplace for their products to be available for purchase by parents of North Carolina’s ESA+ students. Until further notice, however, families may continue to purchase from companies on the existing Curricula Provider List.

Learning Kits

Sometimes an item would not be approved as a separate purchase but could be allowable if purchased as part of a learning kit.

Example: You want to conduct a lesson on plant growth cycles

Item	Rejected or Approved?
Separate purchases of plants, flower seeds, kitchen scale, and rubber gloves.	Rejected
A learning kit that contains these items.	Approved

The separate purchases would be rejected because they are considered “household items” when purchased individually (see “Other Excluded Products and Services”). A learning kit that contains these items would be approved, because it clearly supports a lesson about science.

What About Toys?

Educational toys that meet the program requirements for curriculum may qualify as allowable expenses. Use the following questions to help you determine whether a product is allowable:

1. Does the product support one of the approved core academic subjects: math, science, English/language arts, social studies, foreign language?
2. Does the product include a lesson plan, teacher guide, or academic assignments/activities?

If you answer no to either question, the order will be rejected because it doesn’t meet the requirements for curriculum.

Example: Building Sets

In the following example, two parents submit requests for building kits.

Item	Rejected or Approved?
A LEGO® Fire Station building set	Rejected
A LEGO® Education building set that includes LEGO® bricks, a teacher guide 8 STEAM lessons, and a selection of online learn-to-build animations.	Approved

The LEGO® Education building set was approved because it includes a teacher guide and activities that support lessons in math and science.

Curricula Examples

Product	Allowed	Not Allowed
Animals		
Live animals		X
An aquarium		X
Individual animal supplies included in an animal science curricula kit	X	
Books		
Chapter book “Big Nate in a Class by Himself” (for a student in 5 th grade)	X	
AP Chemistry textbook (for a student in 11 th grade)	X	
AP chemistry textbook (for a student in 1 st grade)*		X
Gardening		
Gardening, vermiculture, composting items		X
Gardening, vermiculture, composting items associated with a K12 science curriculum kit; includes lesson plans	X	
Globes/Microscopes/Devices		
Decorative globe		X
Educational globe	X	
Microscope	X	
Ambient Weather Station		X
Telescope	X	
Marine Biology & Computer Science		
Marine biology curricula kit	X	
Computer science curricula	X	
Music/Art/PE**		
Musical instruments		X

Product	Allowed	Not Allowed
Arts and crafts materials and kits		X
Pottery wheel		X
Sports equipment		X
Toys/Games		
Regular LEGOS / building blocks / Lego architecture set		X
Building sets connected to math/science (such as Lego Education, LEGO WE DO, Hands 4 Building sets with curriculum)	X	
Magnetic tiles and blocks (including geometric ones)		X
Playsets (such as castles, boats)		X
Geode without instructional material		X
Games such as Candyland rummy dice game		X
Math game, such as Math Island	X	
Volcano beanbag game		X
Grocery store set with toy cash register		X
Cash register that teaches coin recognition	X	
Robots and Robotics products		X***
Play Piper/Raspberry Pi computer kit		X***
Coding products (such as video games, remote control toys), low-tech types of coding (such as Scratch or a coding robot)		X***

* Reading materials must be within three grade levels above or below student's grade level.

** Music, art, PE curricula, related products, equipment, and learning materials are not an allowed use of funds. Product must support one of the approved core academic subjects: math, science, English/language arts, social studies, foreign language.

***May be purchased if included in a learning kit that supports an approved core academic subject and includes a lesson plan or educational activities.

Educational Technology

Educational technology products should be designed to assist individuals with disabilities. These may include items designed to assist with vision, hearing, learning, and cognition. See the chart below for examples.

Educational Technology Examples

Product	Allowed	Not Allowed
Products designed to assist with vision:		
Magnifiers including CCTV systems	X	
Screen readers	X	
Screen magnifiers	X	
Braille displays	X	
Products designed to assist with hearing:		
Personal amplification systems (such as PocketTalkerPro)	X	
Personal amplification systems – wireless (FM)	X	
Group Assistive Listening Systems	X	
Headphones and Headsets:		
Headsets for voice recognition (such as those used with voice to text software)	X	
Headphones used for assistive technology (such as those used with hearing aids)	X	
Products designed to assist with speaking & face-to-face communication for individuals with speech disabilities:		
Speech generating devices	X	
Communication boards/books	X	
Software with speech output	X	
Devices that produce text but not voice output for face-to-face communication (such as Crespeaker)	X	
Voice clarifiers	X	
Voice amplifiers	X	
Stuttering aids	X	
Not Allowed:		
Google Nest/Alexa Hubs		X
Smart speakers		X
iPods		X
Products to provide people with disabilities access to educational materials & instruction/products that assist with learning & cognition:		
Calculators	X	
Visual timers	X	
Electronic notetaking/recording devices (such as reading pens, notetaking pens, digital recorders, and digital notebooks)	X	
E-book readers (such as Kindle)	X	
Devices Not Allowed:		
Cell phones		X

Product	Allowed	Not Allowed
Televisions		X
Cameras/photography equipment		X
Smart watch (such as Apple Watch)		X
Regular wristwatch or Fitbit-type device not used primarily for clock/alarm/time		X
Digital calendars (such as a Skylight calendar)		X
Items purchased with a cell phone plan		X
Computer hardware and software products:		
Desktop or laptop computer	X	
Tablet (such as an iPad)	X	
Interactive whiteboard and mounting hardware costs (such as Promethean product)	X	
Educational software or Apps	X	
Computer accessories that enable people with disabilities to access, interact with, and use computers (modified or alternate keyboards, pressure-activated switches, touch screens, special software, voice to text software)*	X	
Service plan/warranty for technology (if purchased within 30 calendar days of the approved order for the device and not purchased all at once as a bundle)	X	
Sales tax	X	
Used technology	X	
Hardware/Software/Services Not Allowed:		
Projectors		X
USB drives (not purchased with a computer bundle)		X
Operating software (such as Windows)		X
Word processing programs (such as Microsoft Office)		X
Anti-virus software		X
Adobe Pro		X
Internet or cell phone service		X
Modem/systems/gaming consoles (such as Xbox)		X
Product/service installation		X
Zoom membership/subscription		X
Repairs to technology (such as devices)		X
Leased items		X
Educational Technology (Sensory) - Sensory items that assist with learning:		
Tactile fidgets (including stretch or squish fidgets)	X	
Chews for focus and regulation (such as pencil toppers, chewable necklaces and armbands)	X	

Product	Allowed	Not Allowed
Weighted items (such as weighted blankets, lap pads, wrist weights, compression vests, and weighted stuffed animals)	X	
Seating for calming as balance (such as wiggle/wobble seat cushions, sensory seat pads and footrests, balance balls, bouncy bands)	X	
Pencil grips	X	
Pressure brush	X	
Balance board	X	
Headphones (including earbuds or AirPods)	X	

*Accessories for a computer, interactive whiteboard, or tablet must be ordered within 30 calendar days of the approved order for the device (if not purchased all at once as a bundle). These items can be purchased once every three years.

Headphones may only be purchased every three years, but are not required to be bundled in the computer purchase.

Testing Materials/Textbooks

Testing Materials

Testing materials are typically purchased for students in home schools. Direct Payment Schools are responsible for testing ESA+ students that attend their schools.

Email ESA@ncseaa.edu if you can't find standardized testing materials to purchase on the ClassWallet Marketplace. We may be able to grant an accommodation to purchase the testing materials out of pocket, then request reimbursement. If staff grants the accommodation, you will receive instructions on how to proceed.

Textbooks

Textbooks must be required by your student's home school or private school and related to one of the following core academic subjects:

- Math
- Science
- English/language arts
- social studies
- foreign languages

Other Excluded Products & Services

Household Products, Consumable Supplies, & Other Services

The following are not an allowed use of program funds:

- Paper / notebooks / printer paper
- Markers / pens / pencils
- Printer cartridges
- Laminators
- Magnetic dry erase boards
- Whiteboards, chalkboards
- Paper cutters and cutting machines like Cricut
- Furnishings (e.g. a desk or chair)
- Household items such as appliances or supplies
- Plan books, lesson plan books, day planners, calendars
- Pocket charts, including ones that have dry erase pockets (allowable if the pocket chart comes as part of an instructional set / curriculum purchase)
- Calendars, including electronic or digital calendars (ex. Skylight)
- Food / cookbooks / curricula kits based on cooking
- Plant stand with light source (a plant life cycle kit that includes soil and seeds would be allowable)
- Field trips
- Tickets to events
- Memberships to organizations
- Memberships to homeschool co-ops
- Out of state services
- School credit card fee / service fee / payment plan surcharge / late fees
- Classes for parents
- Gift cards
- School lunches
- Before or after school care (that is not tutoring)

Part 2. Services

Service providers enroll with SEAA to accept payment from ESA+ funds. There are three types of approved services for the ESA+ scholarship:

- Educational Therapy
- Tutoring/Supplemental Teaching Services
- Transportation

Search the [database of enrolled providers](#)

Some schools also provide supplemental services such as tutoring, educational therapies, and transportation to ESA+ students. Contact SEAA or your school to find out if the school is authorized to accept ESA+ funds for supplemental services via ClassWallet.

Educational Therapy

Educational therapists must enroll with SEAA and hold a license or credential in their field to accept ESA+ funds.

Educational Therapy Examples

Type of Therapy	Credential Required
Applied Behavior Analysis (ABA)	Behavior Analyst Certification Board
Art Therapy	Art Therapy Credentials Board
Behavioral Therapy, Counseling (Psychologist)	NC Board of Psychology
Behavioral Therapy, Counseling (Psychiatrist)	NC Medical Board
Behavioral Therapy, Counseling (Licensed Clinical Mental Health Counselor)	NC Board of Licensed Clinical Mental Health Counselors
Music Therapy	Certification Board for Music Therapists
NILD Educational Therapy	National Institute for Learning Development (NILD)
Occupational Therapy	NC Board of Occupational Therapy
Optometric Vision Therapy	College of Optometrists in Vision Development
Physical Therapy	NC Board of Physical Therapy Examiners
Recreational Therapy	NC Board of Recreational Therapy
Speech Therapy & Audiology Services	NC Board of Examiners for Speech-Language Pathologists & Audiologists

Therapeutic horseback riding lessons/equine therapy	Professional Association of Therapeutic Horsemanship International (PATH Intl.)
Vision Rehabilitation/Low Vision/Orientation & Mobility Services	Academy for Certification of Vision Rehabilitation & Education Professionals

- ESA+ funds can be used for medical insurance co-pays for educational therapy or to cover a service once medical insurance has been exhausted, if the request is submitted before the end of the ESA+ school year in which the therapy took place.

Tutoring/Supplemental Teaching Services

Tutoring and supplemental teaching services supplement a student’s learning. This could include a live (not recorded) online or in-person class. Tutors and supplemental teachers must enroll with SEAA to receive ESA+ payments, and their services must support one of the following core academic subjects:

- Math
- Science
- English/language arts
- Social studies
- Foreign language

Please note that beginning with the 2025-26 school year, science includes robotics, STEM, coding, and programming.

You can find enrolled tutors and supplemental teaching services on the [searchable database](#) on our website. Several online tutoring providers are also available through the ClassWallet marketplace.

Some schools also provide supplemental services such as tutoring and educational therapies to ESA+ students. Contact SEAA or your school to find out if they are authorized to accept ESA+ funds for supplemental services.

Transportation

ESA+ funds may be used for transportation services to and from educational services and activities. Visit our [searchable database](#) and enter the search term “transportation” to see a list of enrolled providers.

Parents must have a signed contract with a transportation provider to pay for transportation services with ESA+ funds. This is in addition to provider credential requirements.

- The contract for transportation services must be signed by the transportation provider and the parent and include the name of the student(s).
- The contract can cover a student, or students in the same household, for an indefinite period, and does not need to be re-submitted each time an invoice is presented for payment.

Parents must submit a copy of the contract for transportation services with the invoice the first time ESA+ funds are approved to pay the provider.

Resources

Customer Service

We want you to have a smooth shopping experience. If you read through this guide and still have questions, we are happy to help. **There are two dedicated teams that handle different types of requests:**

1. ClassWallet's Customer Support Team can help with questions related to your ClassWallet account or order status.
2. Call SEAA's Scholarship Support Team if you have questions about allowable expenses or your student's scholarship.

Questions about your ClassWallet account or order status?

Contact ClassWallet:
help@classwallet.com
(877) 313-1299

- First-time login
- ClassWallet password reset
- Affidavit selection or reset
- Vendor inquiries
- Order updates & delivery
- Returns and exchanges
- Navigating Classwallet website

Questions about allowable expenses or the ESA+ scholarship?

Contact SEAA:
ESA@ncseaa.edu
1-855-330-3955

- Allowed and excluded expenses
- MyPortal password reset
- Change of address
- Why an order was rejected
- How to find an approved tutor
- Minimum spending requirements
- Rolling over funds
- Summer expenses

Troubleshooting Guide

The provider I want to use doesn't appear on the provider database.	Providers must enroll with SEAA to accept ESA+ funds. The provider can visit service providers on our website to learn how to enroll.
I can't find testing materials on the ClassWallet Marketplace.	Email ESA@ncseaa.edu if you can't find standardized testing materials to purchase on the ClassWallet Marketplace. ESA+ program staff may be able to grant an accommodation to purchase the testing materials out of pocket, then request reimbursement. If staff grants the accommodation, you will receive instructions on how to proceed.
I need suggestions for Curriculum.	<p>We cannot recommend specific products, but you may want to consult the following resources:</p> <ul style="list-style-type: none">• North Carolina Division of Non-Public Education The state's website for home school education contains a variety of resources including the Home School Guidebook, and public school curriculum requirements.• North Carolinians for Home Education Association for parents who homeschool. Their website contains resources on curriculum and a variety of topics related to homeschooling.
Why can't I purchase a particular product or service for my student?	<p>While we understand that a certain product or service might be helpful to your student, we can only approve purchases that are allowed by ESA+ rules.</p> <p>If you don't understand why an item or service was rejected, reach out to us. While we can't change what's allowable, in some cases we might be able to suggest something similar that would be an allowable use of funds.</p>

Why Was My Order Rejected?

If your order is rejected, we will include comments about why it was rejected and what to do next. You can also refer the list of commonly used rejection codes in this guide.

If you still have questions, email us and include the order number and a description of the item or service.

Rejection Codes

Reason	What to Do
Not an allowed category	Refer to the information on allowable expenses provided in this guide.
Not an allowed academic subject	Make sure the curriculum materials or services you wish to purchase are related to one of the following core academic subjects: math, science, English/language arts, social sciences, or foreign language. See the Curriculum section for more information.
Art/Music/PE Products*	<p>Art, music, and physical education are not allowable curricula materials. Curricula must support a core academic program in math, science, social studies, English/language arts, or foreign language.</p> <p>* See the section on educational therapy for certain services in art, music, and physical education that are allowable.</p>
Not an approved provider	Check the provider database to make sure that the provider is enrolled with SEAA to accept ESA+ funds.



TIPS FOR SUCCESSFUL ORDERING

1

CATEGORIES

All items in an order must be for the same category



2

WE CAN'T APPROVE INDIVIDUAL ITEMS

If one item is rejected the whole order will be rejected (when in doubt submit separate orders)



3

NO MULTIPLES

Multiples of the same item are not allowed (3 orders of the same calculator, for example)



4

3-YEAR RULE

Computers/tablets, interactive whiteboards/items over \$600 can be purchased once every 3 years



5

DOES YOUR INVOICE MATCH?

The payment amount you request for a service must be equal to or less than the amount on the invoice



6

DO THE NAMES MATCH?

Make sure that your name & your student's name match what we have on record (no nicknames)

