



Pennsylvania EITC/OSTC Guidelines

Pennsylvania EITC/OSTC Guidelines Pennsylvania residents are eligible for scholarships for their children based on the follow household income criteria...

Household income is less than \$105,183 plus \$18,514 for each qualifying dependent in the family. An eligible student is a school age student including an eligible student with a disability, who is a resident of Pennsylvania, who is enrolled in a school located in this commonwealth and who is a member of a household with an annual household income of not more than \$105,183 except that an additional income allowance of \$18,514 is permitted for the student and for each other dependent (as defined by the IRS) living within the same household. To be consider an eligible student with a disability, a student must meet the following criteria: (1) is either enrolled in a special education school or has otherwise been identified as a “child with a disability” as defined in Title34 CFR 300.8; (2) needs special education and related services; (3) is enrolled in a school and (4) is a member of a household that does not exceed the maximum annual household income. “School age” ranges from the earliest admission age for a school’s kindergarten program (or if the school has no kindergarten program, the earliest age as which the student may begin school), through the age attained upon graduation from secondary school or 21 years of age, whichever occurs first. With respect to an eligible student with a disability, multiply the sum of \$105,183 plus the allowance(s) of \$18,514 per student and dependent, by the support level factor of 1.50 if the student is not enrolled in a special education school or by the support level factor of 2.993 if the student is enrolled as a student in a special education school.

For example,...

A family with one qualifying dependent must have an income below \$123,697
($\$105,183 + \$18,514 = \$123,697$)

A family with two qualifying dependents must have an income below \$142,211
($\$105,183 + \$18,514 + \$18,514 = \$142,211$)

A family with three qualifying dependents must have an income \$160,725
($\$102,183 + \$18,514 + \$18,514 + \$18,514 = \$160,725$)

In addition, if the applying family has a child that is considered disabled according to Pennsylvania EITC/OSTC law the qualifying dependent amount would by multiplied by 1.50 for a support level 1 disability and by 2.993 for a support level 2 disability.

For example... (over)

A family with one qualifying dependent that has a support level 1 disability must have an income below \$132,954 ($\$105,183 + \$27,771 (18,514 \times 1.50 = \$27,771) = \$132,954$)

A family with one qualifying dependent that has a support level 2 disability must have an income below \$160,595.40 ($\$105,183 + \$55,412.40 (18,514 \times 2.993 = \$55,412.40) = \$160,595.40$)