



Start·a·School

AN EDUCATION FREEDOM FOUNDATION INITIATIVE

Minnesota

Private Schools

Steps to Start a Private School

1. Select a name for your school. Retain this name throughout the duration of the school's operation.
2. Designate a Chief Administrative Officer. Select a title, such as Director, Principal, Superintendent, etc.
3. Register as a corporation. This is usually a for profit LLC. Register with your state's Division of Corporations.
4. Things to consider
 - 4.1. Accreditation: is optional. OptimaEd has been accredited by Cognia.
 - 4.2. Teacher Certification: Optional. See statutes below for more detail.
 - 4.3. Registration: Is not required.
 - 4.4. Licensing: Business licensing may be required by local government.
 - 4.5. Approval: Is not required.
 - 4.6. Length of School Year and Days: The state does not regulate the length of the school year for students attending nonpublic schools.
 - 4.7. Curriculum: See statutes below for requirements.
 - 4.8. State Testing: Local school districts must provide standardized testing services to students enrolled in private schools upon formal request. See additional testing requirements in the statutes below.
 - 4.9. Health and Safety Requirements: Immunization is required. Other minimal requirements. See statutes below.
 - 4.10. Nursing and Health: Local school districts must provide equivalent health services and guidance or counseling services "as are provided to public school pupils by the district where the nonpublic schools is located" to students attending nonpublic schools upon formal request.

Nonpublic School Reporting Requirements to Resident School Districts

Accredited by a state-recognized accrediting agency:

If your nonpublic school is currently accredited by a Minnesota-state recognized accrediting agency, Minnesota's Compulsory Instruction statutes (sections [120A.22](#), [120A.24](#) and [120A.26](#)) require you to submit the name, birthdate and address of each student ages 7-17 to each student's resident public school superintendent by October 1 of each year. Because of your accreditation, you are waived from the requirement to come to an agreement on a nationally normed achievement test.

- [List of state-recognized accrediting agencies](#)

Effective August 1, 2023, the teacher competency exam qualification option has been eliminated in [Minnesota Statutes, Section 120A.22](#). Homeschool forms and guidance are in the process of being revised and will post soon.

Unaccredited by a state-recognized accrediting agency:

If your nonpublic school is not accredited by a Minnesota-state recognized agency, Minnesota's Compulsory Instruction statutes (sections [120A.22](#), [120A.24](#) and [120A.26](#)) require you to submit the name, birthdate and address of each student ages 7-17 as well as instructor qualifications to each student's resident public school superintendent by October 1 of each year. You also must come to an agreement with the superintendent on a nationally normed achievement test each year.

- [Initial Registration Form for Unaccredited Schools](#)
- [Letter of Intent to Continue to Provide Instruction](#)
- [Fact Finding and Mediation for Noncompliance with Reporting Requirement](#)

Nonpublic Pupil Aids

Nonpublic schools and homeschools may elect to receive Aids to Nonpublic Students. Nonpublic schools and homeschools must request this aid from their local school district by September 15 using a form provided by the superintendent's office.

- [Aids to Nonpublic Students](#)
- [Aids to Nonpublic Students Complaint Form](#)
- [K-12 Accredited Nonpublic School Questions and Answers - 9/28/23](#)
This document answers many questions related to regular K-12 nonpublic schools that are accredited by a Minnesota state-recognized accrediting agency.
- [Letter of Intent to Continue to Provide Instruction - 8/8/23](#)
This form is to be submitted to the resident school superintendent by October 1 of each

year after the instructor has provided the same district with an Initial Registration Form. Revised April 2015.

- [Initial Registration Form for Unaccredited Schools](#) - 8/7/23
This form is to be submitted to resident school superintendents by October 1 of each year, or within 15 days of withdrawing a child from public school. Revised April 2015.
- [Accrediting Agencies Whose Schools Have Reduced Reporting Requirements](#) - 6/23/23
Nonpublic schools, including homeschools, that are directly accredited by one of the accrediting organizations on this list have reduced reporting requirements to their students' local school superintendents under Minnesota's Compulsory Instruction Statute.

Private School Statutes & Rules

The Education Freedom Foundation has relied on the [U.S. Department of Education's State Regulation of Private and Home Schools Map](#) for relevant statutes. Over time, the state pages on this map have been updated since their initial creation. In some cases, states have changed their laws without these updates being reflected on the map. Given the various methods each state uses to publicize changes to its laws, the most recent information for the Start-A-School project was often obtained directly from the U.S. Department of Education website. Users are encouraged to verify any information before making decisions based on it.

Accreditation, Registration, Licensing, and Approval

- Minnesota defines a nonpublic school as any school, church or religious organization, or home school where a student can fulfill compulsory education requirements, that is located in the state, and that meets the requirements of Title VI of the Civil Rights Act of 1964. [Minn. Stat. Ann. §123B.41, Subd. 9.](#)
- Accreditation is optional.
 - The Nonpublic Education Council may recognize educational accrediting agencies. [Minn. Stat. Ann. §123B.445.](#)
 - Minnesota nonpublic schools (traditional private schools or home schools) that are directly accredited by an organization that has been recognized by the Minnesota Nonpublic Education Council or the Commissioner of Education are eligible for reduced reporting requirements to the superintendents of the districts where their students reside, as outlined in [Minn. Stat. Ann. §120A.22](#), Minnesota Compulsory Instruction Law.
- No requirements for Registration.
- No requirements for Licensing.
- No requirements for Approval.

Curriculum

- Minnesota's compulsory education law requires instruction in 1) basic communication skills, including reading, writing, literature, and fine arts; 2) mathematics and science; 3) social studies, including history, geography, and government; and 4) health and physical education. [Minn. Stat. Ann. §120A.22, Subd. 9.](#)

- Instruction, textbooks, and materials must be offered in the English language. [Minn. Stat. Ann. § 120A.22](#). Another language may be used for students with limited English proficiency. [Minn. Stat. Ann. §§124D.59-124D.61](#) et seq.
- School districts may provide nonpublic school students of limited English proficiency the opportunity to participate in specially designed programs for such students attending public school. [Minn. Stat. Ann. §124D.65, Subd. 6](#).
- Nonprofit, nonpublic, nonsectarian schools may contract with local school districts to provide educational services to at-risk children under the state's High School Graduation Incentives Program. [Minn. Stat. Ann. §124D.68](#).
- Nonpublic schools may contract with local school districts to provide American Indian language and culture education programs to American Indian children. [Minn. Stat. Ann. §124D.74](#).
- The State Department of Education may provide assistance to nonpublic schools participating in a local school district's violence prevention education program at neutral sites. [Minn. Stat. Ann. §120B.22](#).

Health and Safety Requirements

- Immunizations are mandatory for students attending any elementary or secondary school in Minnesota unless contraindicated for medical reasons or contrary to conscientiously held beliefs of the parent or guardian or emancipated student. [Minn. Stat. Ann. §121A.15](#).
- The State Department of Education may assist private schools participating in a local school district's AIDS prevention or AIDS risk-reduction program at a neutral site. [Minn. Stat. Ann. §121A.23](#).
- Private schools not subject to crisis management policy requirements in accordance with [Minn. Stat. Ann. §121A.035](#) are required to have at least five school lockdown drills, five school fire drills consistent with [Minn. Stat. Ann. § 299F.30](#), and one tornado drill. [Minn. Stat. Ann. §121A.037](#)
- Private schools are required to have at least five fire drills each school year and to keep all doors and exits unlocked from the inside during school hours. Records of drills must be posted for review by the state fire marshal. [Minn. Stat. Ann. §299F.30](#).
- All schools must be operated in compliance with the uniform fire code. [Minn. Stat. Ann. §299F.391](#).
- Private schools may develop a voluntary fingerprinting program for pupils in conjunction with law enforcement agencies having jurisdiction where the nonpublic school is located. [Minn. Stat. Ann. §123B.07](#).
- Private schools may participate in school district chemical abuse programs. Teachers at participating schools have a duty to report incidences of chemical abuse on school property or at school-related activities. [Minn. Stat. Ann. §§121A.26; 121A.29](#).
- Local authorities may establish the speed limit within a school zone of a private school based on an engineering and traffic investigation. [Minn. Stat. Ann. §169.14, Subd. 5a](#).
- The commissioner of public safety distributes a missing children's bulletin to private schools on a quarterly basis. [Minn. Stat. Ann. §299C.54](#).

- An assault against a private school teacher performing official duties that results in demonstrable bodily harm is a gross misdemeanor. [Minn. Stat. Ann. §609.2231 Subd. 5.](#)
- Private school instructional or supervisory staff may use reasonable force to restrain a student from self-injury or injury to another or to property. [Minn. Stat. Ann. §609.379.](#)

Length of School Year and Days

- The state does not regulate the length of the school year for students attending nonpublic schools.

Nursing and Health

- Local school districts must provide equivalent health services and guidance or counseling services "as are provided to public school pupils by the district where the nonpublic schools is located" to students attending nonpublic schools upon formal request. Health and guidance and counseling services may be provided on the nonpublic school grounds. [Minn. Stat. Ann. §123B.44.](#)
- Nonpublic school students may participate in the state's milk program that ensures all students have access to milk on a daily basis. [Minn. Stat. Ann. §124D.118.](#)
- If a nonpublic school participates in the school lunch aid program or school breakfast program, the school must make lactose-reduced milk available to students. [Minn. Stat. Ann. §124D.114.](#)
- If a nonpublic school participates in the school lunch aid program or school breakfast program, state aid is provided on a per-meal basis in addition to the federal reimbursements. [Minn. Stat. Ann. §124D.111](#) and [124D.1158.](#)

Professional Development

- Nonpublic school administrative units are eligible for nonvoting associate memberships in the Educational Cooperative Service Units. The ECSU performs educational planning on a regional basis and provides educational programs and services. [Minn. Stat. Ann. §123A.21, Subd. 3.](#)
- The Minnesota Academic Excellence Foundation was established to promote academic excellence in Minnesota public and nonpublic schools. Through the foundation, students and teachers are recognized for academic excellence, and an academic league provides competition for public and nonpublic students in elementary and secondary schools. [Minn. Stat. Ann. §124D.94, Subd. 2.](#)

Public Aid for Private Education

- Constitutional Provisions: "In no case shall any public money or property be appropriated or used for the support of schools wherein the distinctive doctrines, creeds or tenets of any particular Christian or other religious sect are promulgated or taught." Minn. Const. art. XIII, § 2.

- Programs for Financial Assistance for Attendance at Private Schools: K—12 Education Credit and Subtraction Program provides financial assistance to parents of qualifying students through Minnesota tax credits for qualified educational expenses. Students qualify if they attend a public, private, or home school. Qualified educational expenses include tutoring by a qualified instructor; fees for qualified after-school programs; tuition for qualified summer camps; music lessons; qualified non-religious books and materials; purchase or rental of musical instruments for use in regular school music classes; qualified transportation costs; and up to \$200 in computer related expense. The subtraction program was enacted in 1955 and expanded in 1997. It allows parents of qualifying students to receive subtractions from their taxable income for qualified expenses that are covered by the tax credit, as well as tuition for private school and college courses that satisfy high school graduation requirements. The same expense cannot be claimed as both a credit and subtraction. The amount of the credit is 75 percent of the amount expended, with income restrictions on the maximum credit amount. The maximum subtraction amount is \$1,625 for students in grades K—6 and \$2,500 for students in grades 7—12. [Minn. Stat. Ann. §290.0674](#) and [Minn. Stat. Ann. §290.01](#).

Recordkeeping and Reports

- Nonpublic schools must complete and submit the Minnesota Compulsory Instruction Report to the local superintendent by October 1 of each school year. The report requires the name, age, and address of each child receiving instruction. In addition, schools not accredited by the Minnesota Department of Education or an accrediting organization recognized by the Minnesota Nonpublic Education Council must also report the name of each instructor and evidence of their qualifications; and they must make available documentation that the requisite subjects are being taught and provide class schedules, materials for instruction, and descriptions of methods used to assess student achievement. [Minn. Stat. Ann. §120A.24](#).
- Nonpublic school administrators are responsible for issuing age certificates for students in attendance who wish to obtain employment. [Minn. Stat. Ann. §181A.06](#).
- Any minor 14 or 15 years of age who wishes to work on school days during school hours shall first secure an employment certificate. The certificate shall be issued only by the school district superintendent, the superintendent's agent, or some other person designated by the board of education. The employment certificate shall be issued only for a specific position with a designated employer and shall be issued only in the following circumstances:
 1. if a minor is to be employed in an occupation not prohibited by rules promulgated under [Minn. Stat. Ann. §181A.09](#) and as evidence thereof presents a signed statement from the prospective employer; and
 2. if the parent or guardian of the minor consents to the employment; and
 3. if the issuing officer believes the minor is physically capable of handling the job in question and further believes the best interests of the minor will be served by permitting the minor to work.

Reimbursement for Performing State and Local Functions

- There is no state policy at this time.

Special Education

- Students with disabilities attending private schools that fulfill the compulsory instruction requirements and comply with Title VI of the Civil Rights Act of 1964 may not be denied special instruction and services on a shared time basis through the public school. Transportation to and from the nonpublic school may be provided by the school district. [Minn. Stat. Ann. §125A.18](#).
- Educational institutions are prohibited from discriminating on the basis of race, color, creed, religion, national origin, sex, age, marital status, status with regard to public assistance, sexual orientation, or disability, or from failing to ensure physical and program access for persons with disabilities. Religious corporations, associations, and societies are exempt with respect to qualifications based on religion or sexual orientation, when these are bona fide occupational qualifications. Religious or denominational institutions may limit or give preference to applicants of the same religion. Single-sex private schools are also permitted. [Minn. Stat. Ann. §§363.02 Subd. 1, 3; 363.03 Subd. 5](#).

Tax Exemption

- A nonprofit nonpublic school may complete the Minnesota Department of Revenue's Application for Nonprofit Exempt Status—Sales Tax. [Minn. Stat. Ann. §297A.70](#).

Teacher Certification

- Teacher certification is optional. An instructor in Minnesota must meet one of the following criteria: Hold a valid Minnesota teaching license for the grade level at which he or she will teach; be directly supervised by an individual with a valid Minnesota teaching license; successfully complete a teacher competency examination; provide instruction in a school that is accredited by an accrediting agency recognized by the commissioner. [Minn. Stat. Ann. §122A.15](#); hold a baccalaureate degree; be a parent of a child whose performance is assessed each year in accordance with [Minn. Stat. Ann. §120A.22, Subd.11](#). [Minn. Stat. Ann. §120A.22, Subd. 10](#).

Technology

- Minnesota traditional nonpublic schools may purchase computers through the Minnesota Computers for Schools Program. Computers for Schools is a program of the Minnesota Correctional Facility, where inmates refurbish computers donated by corporations.
- Minnesota traditional nonpublic schools are covered under the Telecommunications/Internet Access Equity Aid. [Minn. Stat. Ann. §125B.26](#).

- Minnesota nonpublic schools may participate in the federal E-Rate program.

Testing

- Local school districts must provide standardized testing services to students enrolled in private schools upon formal request. [Minn. Stat. Ann. §123B.42.](#)
- Students attending private schools that are not accredited by a state-recognized accrediting agency must be assessed annually using a nationally norm-referenced standardized achievement examination. Students attending private schools accredited by a state-recognized accrediting agency are exempt from the testing requirement. [Minn. Stat. Ann. §120A.22, Subd. 11.](#)
- Minnesota may pay all or part of the fee for Advanced Placement (AP) examinations for needy students attending nonpublic schools. [Minn. Stat. Ann. §120B.13.](#)

Textbooks

- Local school districts must provide or loan "textbooks, individualized instruction or cooperative learning materials, and standardizes tests" to students enrolled in nonpublic schools upon formal request on designated forms. Textbooks include only those secular, neutral, and non-ideological textbooks available to public school students. [Minn. Stat. Ann. §123B.42.](#)
- If the state appropriation for services is not sufficient, the State Department of Education must notify the school districts of the need to prorate the appropriation. [Minn. Stat. Ann. §123B.47.](#)

Transportation

- A school district eligible to receive state aid for transportation must provide equal transportation within the district for all school children to any school when transportation is necessary because of distance or traffic conditions. Transportation may be provided under limited circumstances to out-of-district schools. Transportation is also authorized for private school students receiving pupil support services at public schools or neutral sites. [Minn. Stat. Ann. §123B.86.](#)
- Private school students transported by a public school district must act in accordance with the student bus conduct and discipline policies of the transporting public school district. [Minn. Stat. Ann. §123B.91.](#)
- Public transportation of private school students attending parochial schools does not violate the Minnesota constitutional provision prohibiting the use of public funds to support sectarian schools. [Americans United Inc. as Protestants and Other Americans United for Separation of Church and State v. Ind. School Dist. No. 622, Ramsey County, 179 N.W.2d 146, Minnesota Supreme Court \(1970\).](#)

Resources

Contact Information--State and Federal Departments of Education

- Minnesota Department of Education
1500 Highway 36 West
Roseville, MN 55113-4266
Phone: (651) 582-8200
Fax: (651) 582-8724
E-mail: mde.contactus@state.mn.us
Website: <http://education.state.mn.us/mde/index.html>
- U.S. Department of Education, [Minnesota](#)

Information and Legislation

- [Minnesota Department of Education \(MDE\): School and Enrollment Choices](#)
- [MDE: Nonpublic Education Council](#)
- [2012 Minnesota Statutes](#)
- [Chapters 120 — 129B, Education Code: Prekindergarten — Grade 12](#)
- [2012 Minnesota Statutes Index \(topics\) — NONPUBLIC SCHOOLS](#)

School Choice Programs

Education Tax Deduction

Minnesota provides a tax deduction covering educational expenses for students in any public, private, or home school, including in North Dakota, South Dakota, Iowa, or Wisconsin. Eligible expenses reduce a family's taxable income when taxes are filed.

Students may qualify for a Child Tax Credit of \$1,750 per qualifying child, with no limit on the number of children claimed. This is a refundable credit, meaning parents can receive a refund even if they do not owe tax.

If a qualifying child is over age 17, parents may not claim them for the Child Tax Credit. Parents may be able to claim the child for the Credit for Qualifying Older Children.

The credit gradually phases out if income is over \$29,500 (\$35,000 for Married Filing Jointly).

- [Minnesota Department of Revenue: Education Credit and Subtraction](#)