



Start a School

AN EDUCATION FREEDOM FOUNDATION INITIATIVE

Iowa

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. A Federal Employer Identification Number (FEI/EIN) will be required after registering as a company. Apply with the IRS online at: <https://sa.www4.irs.gov/modiein/individual/index.jsp>
5. Things to consider
 - 5.1. Accreditation: is required. OptimaEd is accredited by Cognia.
 - 5.2. Teacher Certification: Nonpublic schools teachers that are employed by schools accredited by the Iowa State Board of Education must hold a license or certificate for the position of employment held.
 - 5.3. Registration: Not required.
 - 5.4. Licensing: Business licensing may be required by local government.
 - 5.5. Approval: Not required.
 - 5.6. Length of School Year and Days: same as public schools.
 - 5.7. Curriculum: See statutes below for requirements.
 - 5.8. State Testing: School districts and area education agency boards shall provide school testing to children attending nonpublic schools in the same manner and to the same extent provided to public school students.
 - 5.9. Health and Safety Requirements: Minimal requirements.
 - 5.10. Nursing and Health: School districts and area education agency boards shall provide health services to children attending nonpublic schools in the same manner and to the same extent provided to public school students.

After Opening

Accreditation

Nonpublic schools have two options for accreditation in the State of Iowa. Nonpublic schools can choose one of the following options:

1. [General Accreditation by state through a comprehensive site visit.](#)
2. [Independent Accreditation through a state approved independent accrediting agency.](#)

Nonpublic schools accredited through an approved independent accrediting agency are deemed to meet the education standards of [Iowa Code 256.11](#). With respect to accreditation in both public and nonpublic schools, the state has the authority and responsibility to be assured of an educational program which is in accordance with minimal standards. Approval standards are those rules and regulations promulgated by the Iowa Department of Education and found in the Iowa Administrative Code. These standards detail the statutes as to intent and purposes and carry the force and effect of law.

By definition, "nonpublic school" means any school not directly supported by taxation that is accredited pursuant to [Iowa Code §256.11](#). [Iowa Code §280.2](#).

The Iowa Board of Education has established rules and procedures for accrediting all nonpublic schools offering instruction in levels Pre-K–12. [Iowa Code §256.11](#). The general accreditation standards can be found in Iowa Administrative Code (Iowa Admin. Code) 281 Chapter 12.

The authorities in charge of an accredited nonpublic school must prescribe reasonable rules for the punishment of truants. [Iowa Code §299.9](#).

A nonpublic school may also be accredited by an accrediting agency on the Iowa state board of education's list of accrediting agencies. [Iowa Code §256.11\(16\)\(a\)](#) and Iowa Admin. Code rule (r.) 281-12.10 (256).

Teacher Certification

Nonpublic schools teachers that are employed by schools accredited by the Iowa State Board of Education must hold a license or certificate for the position of employment held. Iowa Admin. Code R.281-12.4(8).

Standardized Testing

School districts and area education agency boards shall provide school testing to children attending nonpublic schools in the same manner and to the same extent provided to public school students. [Iowa Code §256.12\(2\)](#).

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

- Accreditation: required
 - By definition, "nonpublic school" means any school not directly supported by taxation that is accredited pursuant to Iowa Code §256.11. [Iowa Code §280.2](#).
 - The Iowa Board of Education has established rules and procedures for accrediting all nonpublic schools offering instruction in levels Pre-K–12. [Iowa Code §256.11](#). The general accreditation standards can be found in Iowa Administrative Code ([Iowa Admin. Code](#)) [281 Chapter 12](#).
 - The authorities in charge of an accredited nonpublic school must prescribe reasonable rules for the punishment of truants. [Iowa Code §299.9](#).
 - A nonpublic school may also be accredited by an accrediting agency on the Iowa state board of education's list of accrediting agencies. [Iowa Code §256.11\(16\)\(a\)](#) and [Iowa Admin. Code rule \(r.\) 281-12.10 \(256\)](#).
- Registration: no requirements
- Licensing: no requirements
- Approval: no requirements
- Online schools: NOTE FOR ONLINE SCHOOLS: Prohibition on offering a completely online educational program. Unless specifically authorized by statute or by a governor's proclamation on a temporary basis, no school district, accredited nonpublic school, or AEA is authorized to provide a completely online educational program, including completely online instruction for a particular grade. All school districts, accredited nonpublic schools, [IAC 281-15.10\(6\)](#).

Curriculum

- Iowa State Board of Education rules require that a "multicultural, gender-fair approach" be used by state accredited nonpublic schools and that global perspectives be incorporated into all levels of the educational program. [Iowa Code §256.11](#).
- State accredited nonpublic schools must prescribe a minimum educational program as defined under Iowa Code §256.11 unless otherwise provided by law or granted an exemption by the Iowa Board of Education. The section outlines a comprehensive curriculum for grades K to six, seven to eight and nine to 12 from traditional course offerings to instruction in acquired immune deficiency syndrome. [Iowa Code §§256.11](#) and [280.3](#).
- As a condition of graduation, state accredited nonpublic schools must require private school students (grades nine to 12) to complete: (1) one unit of U.S. history; (2) 1/2 unit of U.S. government, which must include a study of the constitution and relevant voting

statutes and procedures; (3) four years of English and language arts; (4) three years of mathematics; (5) three years of science; and (6) three years of social studies.

Additionally, students must participate in one-eighth a unit of physical education activities each semester. [Iowa Code §§256.11\(5\)\(b\), §256.7\(26\)\(a\), and §256.11\(5\)\(g\)](#).

- Nonpublic schools must incorporate career education into the curricular and co-curricular education experience from grades pre-K–Pre-K12. The essential elements of career education must include 1) awareness of self in relation to others and the needs of society; 2) exploration of employment opportunities and experience in personal decision making; and 3) experiences which will help students to integrate work values and work skills into their lives. [Iowa Code §280.9](#).
- Nonpublic schools serving grades nine to 12 must offer and teach five units of occupational education subjects (e.g. business/office occupations, trade and industrial occupations, consumer and family sciences or home economics occupations, agriculture occupations, marketing and health occupations). Instruction must be competency-based, articulated with postsecondary programs of study, and may include field, laboratory, or on-the-job training. [Iowa Admin. Code r. 281-12.55\(5\)\(j\)](#).
- Every public school district makes available an approved driver education course to all resident students, including students attending nonpublic schools. The courses may be offered at the public school or at the nonpublic school facilities. [Iowa Code §321.178\(1\)\(c\)](#).
- Nonpublic schools may participate in Iowa's community-based workplace learning program, Workstart. Workstart is a voluntary collaborative program between business and Iowa's secondary and postsecondary education system designed to provide high school students the academic and job-specific skills needed to enter the workforce. [Iowa Code §258.17](#).
- Instruction in all secular subjects taught in nonpublic schools must be in the English language except when a foreign language is deemed appropriate or when the student is non-English-speaking. A nonpublic school must provide special instruction for non-English-speaking students until the child demonstrates a functional ability to speak, write, read and understand the English language. [Iowa Code §280.4](#).
- Private school students may enroll in public schools for courses not offered at the private school. Private schools may comply with state standards for required courses in this manner. [Iowa Code §256.12\(1\)](#).
- Nonpublic schools may obtain licenses to conduct games of skill, games of chance, bingo and raffles at bona fide school functions, such as carnivals, fall festivals, bazaars and similar events. [Iowa Code §99B.12](#). One or more game nights can be held using play money for student participation without a license if the accredited nonpublic school approves. [Iowa Code §99B.62\(2\)](#).

Health and Safety Requirements

- Employees of accredited nonpublic schools may not inflict corporal punishment on a student. The employee may use reasonable force for the protection of the employee, student, other students, or property. [Iowa Code §280.21](#) and Iowa Admin. Code r. 281-103.

- Nonpublic schools cannot require non-administrative personnel to perform any special health services or intrusive non-emergency medical services for students unless the personnel are licensed or otherwise qualified and have consented to perform the services. [Iowa Code §280.23](#).
- It is a misdemeanor to possess or consume alcoholic liquors, wine, or beer while attending a private school-related function. [Iowa Code §123.46\(2\)](#).
- Nonpublic schools must prescribe procedures for handling child abuse reports alleged against an employee or agent of the school in accordance with state guidelines. [Iowa Code §280.17](#).
- Private schools must cooperate with investigations of child abuse conducted by the Department of Human Services. The school must provide confidential access to the child alleged to be abused and to other children to obtain relevant information. The investigator may observe the child but a witness must be present. Any child age 10 or older can terminate contact with the investigator by stating his desire to do so. [Iowa Code §232.71B\(7\)](#).
- Nonpublic schools must provide eye- and ear-protective devices for students and teachers participating in shop or laboratory courses that pose a potential hazard. [Iowa Code §§280.10](#) and [280.11](#).
- Private schools must conduct two fire drills and two tornado drills between July 1 and Dec. 31 of each year and again between Jan. 1 and June 30 of each year. Doors and exits of all rooms and buildings must be unlocked when occupied. Fire/tornado warning systems must be installed and first-aid fire extinguishers available. Private schools are inspected by the state fire marshal's office or the local city fire department at least once every two years to assess compliance with the fire-safety standards and to identify potential fire hazards. [Iowa Code §100.31](#).

Length of School Year and Days

- Nonpublic schools must prescribe an attendance policy which requires student attendance for at least 148 days, with at least 37 days each quarter. [Iowa Code §280.3](#).
- An accredited nonpublic school calendar must include at least 180 days or 1080 hours of instruction. [Iowa Code §279.10\(1\)](#).

Nonpublic School Advisory Committee

- By statute, Iowa has established a nonpublic school advisory committee to advise the Iowa Board of Education on matters affecting nonpublic schools, including standards for teacher certification and approval of nonpublic schools. [Iowa Code §256.15](#).

Nursing and Health

- School districts and area education agency boards shall provide health services to children attending nonpublic schools in the same manner and to the same extent provided to public school students. [Iowa Code §256.12\(2\)](#).

- Nonpublic schools may operate school lunch programs with appropriated state funds but are not required. Meals served under the program must be nutritionally adequate. [Iowa Code §283A.10](#). [Iowa Admin. Code r. 281-58.1](#).

Professional Development

- Certain nonpublic schools teachers are eligible for teacher shortage forgivable loan repayment program fund by the College Student Aid Commission. [Iowa Code §261.111](#).
- Every accredited nonpublic school must provide for the professional development of its staff. Professional development activities should align with school achievement goals; be based on student achievement and staff needs; and deliver research-based instructional practices. The school board annually budgets specified funds to implement the professional development plan. [Iowa Admin. Code r. 281-12.7\(2\)\(a\)-\(b\)](#).

Public Aid for Private Education

- **Constitutional Provisions:** "The general assembly shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; nor shall any person be compelled to attend any place of worship, pay tithes, taxes, or other rates for building or repairing places of worship, or the maintenance of any minister, or ministry." Iowa Constitution, art. I, § 3.
- **Programs for Financial Assistance for Attendance at Private Schools:**
 1. An education tax credit allows parents and students in accredited public or private schools in Iowa to receive tax credits for tuition and textbook expenses. This credit does not apply to expenses related to teaching religious tenets, doctrine, or worship. The amount of credit allowed is 25 percent of the first \$1,000 that the taxpayer has paid per dependent. [Iowa Code §422.12](#).
 2. The school tuition organization tax credit makes taxpayers that voluntarily contribute to a qualified "school tuition organizations" eligible to receive an individual income tax credit. The credit is 65 percent of the value of the contribution. The contributing taxpayer is not allowed to specify which students receive the scholarships. A school tuition organization is qualified if it is a nonprofit organization that supports private school scholarships. The annual family income of a student eligible to receive the scholarship cannot exceed an amount equal to or three times the most recent published federal poverty guidelines. [Iowa Code §422.11S](#).

Recordkeeping and Reports

- Each accredited nonpublic school shall maintain a permanent student record and a cumulative student record in compliance with Iowa's general accreditation standards. [Iowa Admin. Code r. 281-12.3\(4\)](#).
- The principal of an accredited nonpublic school must furnish, when requested by the secretary of the local public school district, a report of the names, ages, number of days in attendance, and course of study of each pupil at the school. The school district

provides the necessary forms. The general request may be made once during each school year and at any time for individual cases. [Iowa Code §299.3](#).

- The governing authorities of nonpublic schools twice a year must offer to all students who are at least 17 1/2 years of age the opportunity to register to vote. [Iowa Code §280.9A\(3\)](#).
- Nonpublic schools may adopt policies regarding valid reasons for excused absences from school. [Iowa Code §299.1](#).
- As part of Iowa's uniform school requirements, nonpublic schools must appoint an advisory committee to develop goals and plans to meet the major educational needs of their students and to evaluate and report on the school's progress annually. [Iowa Code §280.12](#).
- Nonpublic schools must maintain a suitable flagstaff and raise the United States flag and the Iowa state banner on all school days when weather conditions permit. [Iowa Code §280.5](#).

Reimbursement for Performing State and Local Functions

- No state policy currently exists.

Special Education

- Area education agencies (AEAs) shall provide educational and special education services to accredited nonpublic schools and may provide other services, at the discretion of the AEA, and may charge a user fee for the non-mandatory services. [Iowa Code §§273.2, 273.3\(19\), and 257.37](#).
- School districts and area education agency boards shall provide special education services; diagnostic services for speech, hearing and psychological purposes; remedial education programs; and guidance services to children attending nonpublic schools in the same manner and to the same extent provided to public school students. [Iowa Code §256.12\(2\)](#).

Tax Exemption

- The sales price of all goods, wares, or merchandise, or services used for educational purposes sold to any private, nonprofit educational institution is tax exempt. For the purpose of this subsection, "educational institution" means an institution which primarily functions as a school, college, or university with students, faculty, and an established curriculum. [Iowa Code §423.3\(17\)](#).

Teacher Certification

- Nonpublic schools teachers that are employed by schools accredited by the Iowa State Board of Education must hold a license or certificate for the position of employment held. [Iowa Admin. Code R.281-12.4\(8\)](#).
- The Iowa Supreme Court has ruled that "The state has a clear right to set minimum educational standards [including instruction by a certified teacher] for all its children

and a corresponding responsibility to see to it that those standards are honored." Johnson v. Charles City Community Schools, 368 N.W.2d 74 (1975).

- An accredited nonpublic school must maintain adequate staffing. [Iowa Code §280.14](#).
- A nonpublic school superintendent may serve as an elementary school or high school principal in that school provided that the superintendent holds the proper licensure/certification. [Iowa Admin. Code r. 281-12.4\(4\)](#).

Technology

- State accredited private school students attending school within the local education agency's boundaries may be served with media and educational services through Iowa's area 15 education agencies. [Iowa Code §§ 273.2, 273.3\(19\), and 257.37](#).
- School Districts may make textbooks (which include electronic textbooks, software, laptops, and other personal portable computing devices) available to pupils attending accredited nonpublic schools upon request of the pupil or the pupil's parent. Availability is comparable to the amount of textbook funds appropriated to public school students by the general assembly for nonreligious instructional purposes. [Iowa Code §301.1](#).
- Accredited or approved nonpublic schools are included in the Iowa Board of Education's plans for the use of telecommunications as an instructional tool. Representatives of nonpublic schools serve on an advisory committee to make recommendations to the state board. [Iowa Code §256.7\(7\)](#)

Testing

- School districts and area education agency boards shall provide school testing to children attending nonpublic schools in the same manner and to the same extent provided to public school students. [Iowa Code §256.12\(2\)](#).

Textbooks

- School Districts may make nonsectarian textbooks available to pupils attending accredited nonpublic schools upon request of the pupil or the pupil's parent. Availability is comparable to the amount of textbook funds appropriated to public school students by the general assembly. [Iowa Code §301.1](#).

Transportation

- Iowa students attending accredited nonpublic schools are entitled to transportation on the same basis as that provided public school students. Parents may be reimbursed for some transportation costs. [Iowa Code §§285.1\(3\), and 285.16](#).
- School bus drivers must meet statutory qualifications (e.g., be 18 years of age, physically and mentally competent). Nonpublic schools may immediately suspend a driver, pending a hearing, for the use of nonprescription controlled substances or alcoholic beverages during work hours. (See statute for other grounds for immediate dismissal.) [Iowa Code §321.375](#).

- Private school buses are registered without charge upon application to the Iowa Department of Motor Vehicles. [Iowa Code §321.18](#).

Resources

Contact Information--State and Federal Departments of Education

- Iowa Department of Education
Grimes State Office Building
400 East 14th St
Des Moines, IA 50319-0146
Phone: (515) 281-5294
Fax: (515) 242-5988
Website: <https://www.educateiowa.gov/>
- U.S. Department of Education, [Iowa](#)

Information and Legislation

- [Iowa Department of Education: Nonpublic School Accreditation](#)
- [Iowa Legislature: Iowa Code](#)
- [Iowa Legislature: Iowa Administrative Rules](#)
- [Iowa Department of Education: Iowa Core Curriculum](#)
- [Iowa Department of Education: Nonpublic Textbook Services](#)

School Choice Programs

Students First Education Savings Accounts

Parents who choose to enroll their eligible children in one of Iowa's accredited nonpublic schools will receive an amount equal to the per pupil funding allocated to public school districts for the same budget school year. For the 2024-25 school year, the amount will be \$7,826. Funds are held in an education savings account (ESA) to be used for tuition, fees, and other eligible qualified education expenses.

The state contracted with Odyssey for ESA program administration, including applications, financial transactions, compliance, fraud prevention and customer service. Odyssey securely administers funds and provides families with direct customer service and support.

ESA Schools must be accredited by the Iowa Department of Education.

School and Vendor ESA Application Process

[Vendor Registration with Odyssey](#)

Resources

- [Iowa's Students First Act ESA Program: Accredited Nonpublic School FAQs \(6-19-23\)](#)
- [Odyssey Training Webinar Recording for Nonpublic Schools \(5-17-23\)](#)
 - [PowerPoint for Nonpublic Schools](#)
- [Verifying Students and Entering Tuition and Fees](#) Odyssey Training Webinar Recording for Nonpublic Schools (7-25-23)
- [Iowa's Students First Act ESA Program: Vendor FAQs](#)
- [Vendor Registration](#)
- [Eligible and Ineligible Expenses](#)

[Tuition and Textbook Tax Credits](#)

Taxpayers who have one or more dependents receiving private instruction in Iowa, as defined in section 422.12 (also referred to as homeschooling), or attending kindergarten through 12th grade in an accredited Iowa school (under section 256.11, not operated for a profit, and adheres to the provisions of the U.S. Civil Rights Act of 1964) may take a credit for each dependent for amounts paid for tuition and textbooks.

Note: Purchases made from Students First Educational Savings Account (ESA) funds authorized under Iowa Code section 257.11B are not eligible for the tuition and textbook credit.

The credit amount is 25% of the first \$2,000 of qualifying expenses paid for each dependent's tuition and textbooks. In the case of divorced or separated parents, only the spouse claiming the dependent can claim the amounts paid by that spouse for that dependent's tuition and textbooks. Qualifying expenses paid with 529 account distributions may qualify for the tuition and textbook credit.

[School Tuition Organization Tax Credit](#)

School Tuition Organizations (STO) are charitable Iowa-based Section 501(c)(3) organizations that raise tuition grant funding for eligible Iowa students who enroll in accredited nonpublic, [Iowa-based](#), elementary or secondary schools based on parent choice. Iowa taxpayers who donate to STOs are eligible for a tax credit equal to 75 percent of the total contribution. The STO must represent more than one school and 90 percent of its annual revenue must be used to provide tuition grants to eligible Iowa students to cover all or part of related tuition costs.