

# Educational Improvement

## Tax Credit

Pre-Kindergarten Scholarship Organization Program



Transforming PA Business Tax Liability into  
Brighter Futures for Preschoolers in Need



# Pennsylvania's Educational Improvement Tax Credit (EITC) Pre-Kindergarten Scholarship Organization Program (PKSO)

## *A Win-Win for Businesses and Young Learners*

Established by Pennsylvania in 2001, the EITC PKSO program provides extraordinary business tax credits in exchange for donations to EITC-approved Pre-Ks like Children's Village:

- **100% of every dollar donated up to \$10,000**
- **90% of every dollar donated thereafter up to \$200,000**
- **Maximum donation: \$200,000 annually**

Your business tax liability is transformed into support for preschoolers in need.

EITC business tax credits significantly reduce the actual 'cost' of your donation:

Donation to Children's Village as a PKSO	Actual Cost to Business	EITC Business Tax Credit	Here's How the Business Tax Credit is Calculated
\$5,000	\$0	\$5,000	100% of first \$10,000
\$25,000	\$1,500	\$23,500	100% of first \$10,000 = \$10,000 then 90% of \$15,000 = \$13,500
\$50,000	\$4,000	\$46,000	100% of first \$10,000 = \$10,000 then 90% of \$40,000 = \$36,000

## Children's Village

A Model of Excellence in Infant, Toddler, Preschool, and School-Age Care and Education

Founded in 1976, Children's Village is an independent non-profit committed to highest standard of educational excellence. More information, pg. 5.

## Quality Matters

Children attending quality Pre-K enter school ready to learn. This positive trajectory can continue for life with higher: graduation rates, education/career training, and lifetime earnings.





# FAQs

## Who administers EITC?

EITC is administered by PA's Department of Community and Economic Development (DCED).  
<https://dced.pa.gov>  
Since EITC's 2001 inception, Children's Village's preschoolers have been its beneficiaries.

## What businesses are eligible to participate?

Firms authorized to conduct business in PA that pay PA state taxes are eligible.

## What taxes can be offset by a donation to Children's Village as Pre-K Scholarship Organization (PKSO)?

- Personal Income Tax
- Capital Stock/Foreign Franchise Tax
- Corporate Net Income Tax
- Bank Shares Tax
- Title Insurance & Trust Company Shares Tax
- Mutual Thrift Tax
- Malt Beverage Tax
- Insurance Premium Tax, (excluding unauthorized, domestic/foreign marine)
- Surplus Lines Tax

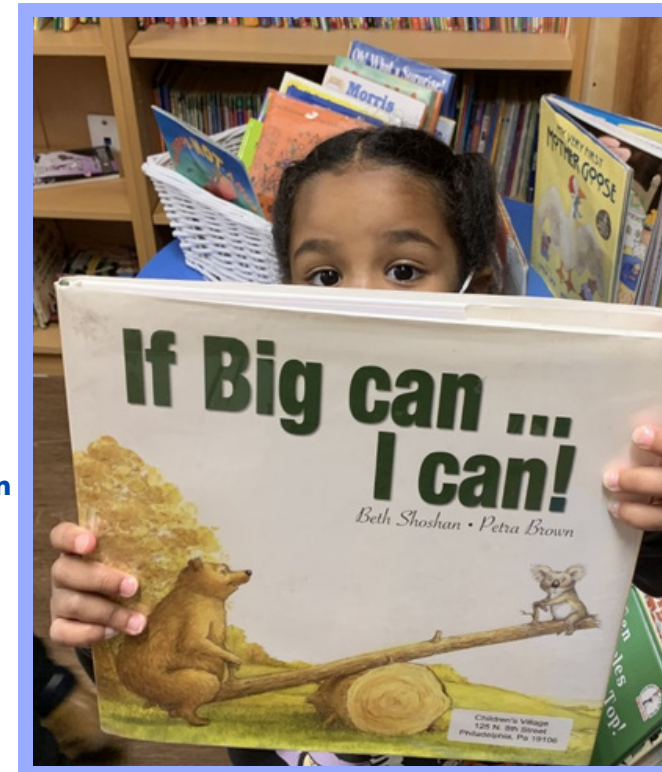
## Where can I find the EITC Business Guidelines and online application?

You can find the Business Guidelines, online application, and helpful tips at the PA Department of Community and Economic Development EITC webpage [HERE](https://dced.pa.gov/programs/educational-improvement-tax-credit-program-eitc/).  
<https://dced.pa.gov/programs/educational-improvement-tax-credit-program-eitc/>

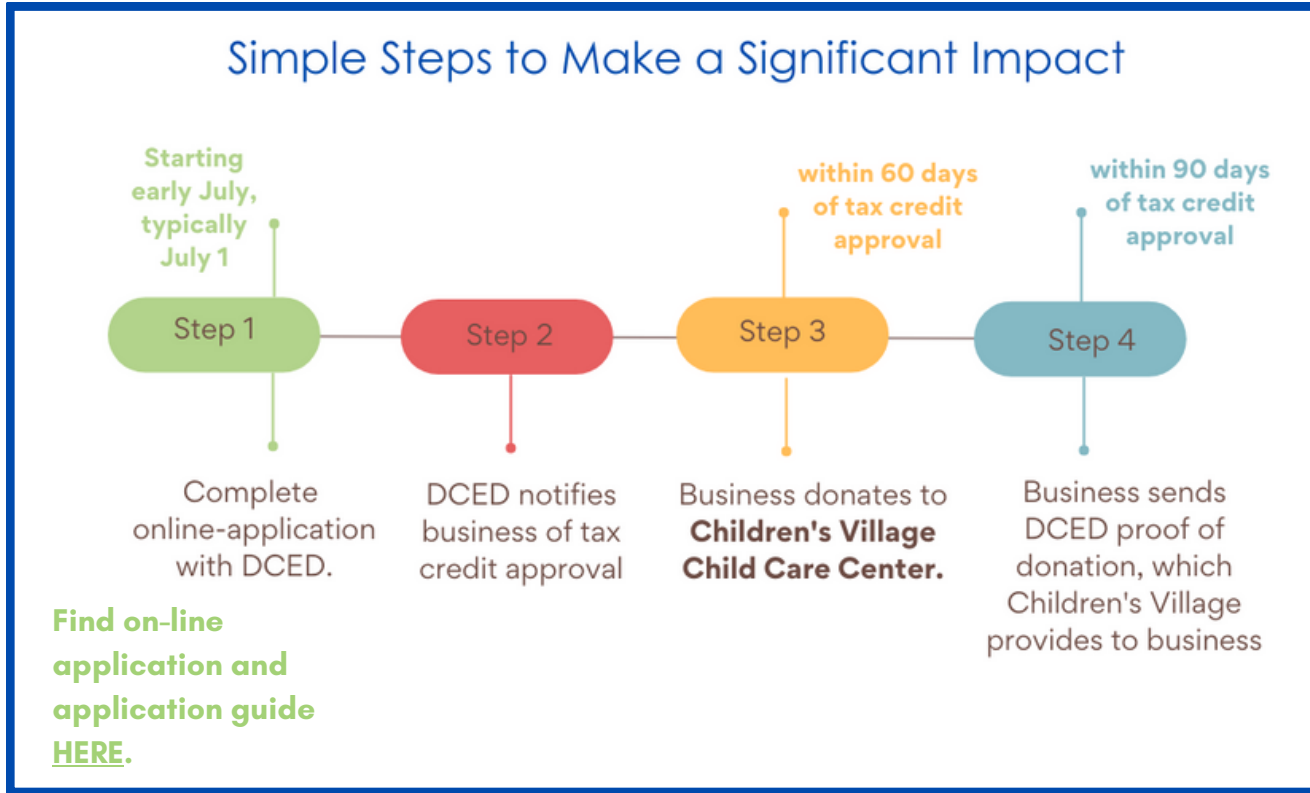
## When are applications accepted? Is there an application deadline?

Initial applications are accepted starting in **early July (typically July 1)**. Reoccurring applications are accepted in mid-May. There is no application deadline, however, applications are **reviewed on a first-come, first-serve basis** so it is best to apply as early in July as possible.

For the simple steps involved in obtaining the credits and making the contribution, see page 4.



**As a new EITC applicant, what are the steps to apply for the EITC program to support Children's Village as a PKSO?**



**Who can I contact at Children's Village with my questions?**

We look forward to responding to any questions. Please contact Ingrid Jauss, Development Director, at [Ingridj@childrensvillagephila.org](mailto:Ingridj@childrensvillagephila.org) or call 215.931.0196.

**Thank you for your interest in supporting young learners in need at Children's Village.**



We take our responsibility as steward of your gift seriously. Children's Village is proud to achieve Candid's (formerly GuideStar) highest seal of transparency: Platinum. View our profile [here.](#)

A copy of Children's Village's official registration and financial information may be obtained from the PA Dept. of State by calling toll-free, within PA, 1-800-732-0999. Registration does not imply endorsement.



## A CLOSER LOOK at CHILDREN'S VILLAGE

**Mission:** Children's Village is a non-profit educating young and school-age children, current and future teachers, and families. Children's Village is distinguished by teaching excellence, a comprehensive and holistic framework, and a focus on inclusion and diversity. Working together with children, families and the community, we promote a society that is fair, compassionate, and economically vibrant.

### Who We Serve: Committed to Every Child and Family

409 infants, toddlers, preschoolers, and school-age children (k-6th grade)

- 82% qualify for subsidy
- 60% have a primary language other than English
- 17 different primary languages are spoken by families, including Mandarin, Cantonese, and Fujianese.

### Our Distinction

- Nationally accredited since 1996 by the National Association for the Education of Young Children (NAEYC), recently earning a new five-year term with near-perfect scores.
- Awarded the highest rating, STAR 4A, by Pennsylvania's Keystone STARS Quality Improvement Rating System.
- One of only ten early childhood education programs in the nation distinguished by NAEYC for Engaging Diverse Families.
- Home to Philadelphia's first Learning Lab for early education professionals embedded in a high quality program, we train educators from across the region
- Honored as an Outstanding Equality Program by The Philadelphia Inquirer's Diversity & Inclusion Awards.
- Focuses on social-emotional learning (SEL), including: implementing research-based SEL for school-agers and participating in pilots for trauma-informed SEL approaches and for helping families navigate early intervention services.
- Bilingual Family Partnership Team provides translation, interpretation, and guidance.
- Our Mental Health Consultant identifies developmental issues, individualizes interventions, and connects children and families with community support services.
- On-site commercial kitchen provides freshly prepared, nutritious meals and snacks, incorporating local fruits and vegetables.

Learn more at [childrensvillagephila.org](https://childrensvillagephila.org)

