

# 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/>

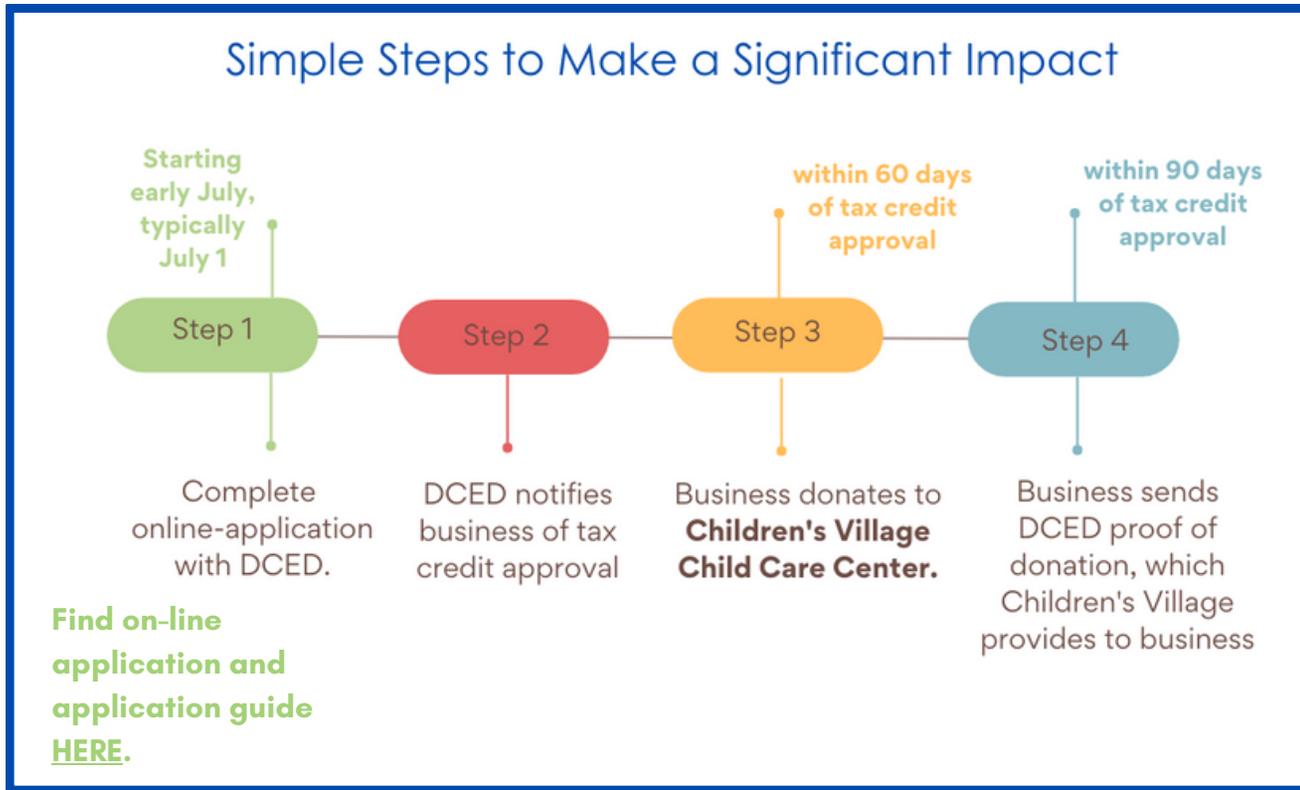
## When are applications accepted? Is there an application deadline?

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)

