



How SGOs Can Find Research-Backed Tutoring

A Guide for Using the Federal Scholarship Tax Credit

BRIEF SUMMARY

Starting January 1, 2027, people who give to scholarship granting organizations (SGOs) can get a federal tax credit. SGOs can use that money to pay for tutoring for students in public and private schools.

Tutoring is a popular and research-backed way to help students learn. **But not all tutoring works.** This guide offers **ways for taxpayers and SGOs to find tutoring programs built on the research.**

Est. \$26 billion

per year in donations by 2030*

600-700

SGOs expected to be running by 2030*

SGO-driven

SGOs, not states, choose what tutoring to fund

*Estimates from the U.S. Treasury Department and IRS in the proposed regulations, October 2026.

What Federal Rules Say

- **In certain low-income areas, schools can choose students for tutoring based on need.** The SGO then does not have to collect family income documentation.
- **In this scenario, a yearly outside audit must check the tutoring's quality,** how often it happens, and how much it helps each student.
- **The rules do not define what “good quality” or “often enough” means.** However, these questions are an essential key for the tutoring an SGO pays for.

How to Vet Tutoring Quality

1

Review the NSSA Tutoring Quality Standards

A research- and practitioner-informed guide to what makes high-quality tutoring. Use these to pick providers and write contracts.

Example: Sessions at least 3 sessions a week for at least 10 weeks.

2

Check for Rigorous Research

Some tutoring programs have outside studies showing students learned more.

Example: The Proven Tutoring Coalition lists these programs.

3

Prioritize the NSSA Badge Awardees

The *Tutoring Program Design Badge* shows if a program's design matches the quality standards. Implementation fidelity is up to the school or district.

Trained outside reviewers check program documents every three years.

What to Know about the Badge



Some states, districts, and funders already **use the Badge to screen providers.** SGOs can consider the same approach.



SGOs can **check the list of current awardees** to confirm which programs have the Badge at <https://nssa.stanford.edu/tqis/badging/awardees>.



If a program is not on the list, **ask them to apply!** It's free, takes about 8 weeks, and lasts three years.

