Benefit-Cost Evaluation of the Special Olympics Unified Champion Schools Program: Final Report

Jesse Levin, Rachel Feldman, Katie Laird, Brad Salvato (AIR)

Clive Belfield (Queens College, City University of New York)

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Key Takeaways

- **Program Cost**. Using a sample of six high schools across the United States that were in their third year of implementing the UCS program, we estimated an **average 3-year cost of $367 per student enrolled.**

  Costs reflect the full range of resources necessary to implement the UCS program. These included items like uniforms and basketballs, facilities like gymnasiums and bowling alleys, and staffing efforts like the coaches' time with the students or the program liaison's time devoted to coordination and logistics.

  When the program cost was spread over the same group for which the benefits were calculated (i.e., only those students in the 2026-27 graduation cohort), the average 3-year cost per student was estimated to be $1,502.

- **Program Benefit.** The estimated **per-student benefit of the UCS program is $4,131** over 3 years of implementation.

  We were unable to quantify all the program benefits, and the benefits reported here should be interpreted as a conservative estimate of the program's true economic value. For instance, benefits associated with higher rates of high school graduation, improved attendance, and reductions in disciplinary incidents were calculated based on monetary values found in existing research literature. While the program likely produces improvements across a broader set of outcomes, program impacts or established monetary values for additional outcomes were not available.

- **Return on Investment (ROI). The benefits of the UCS program substantially exceed its cost,** generating an ROI of 175%. In other words, the program has a benefit-cost ratio of 2.75 ($4,131 divided by $1,502); for every $1.00 spent, the program generates $2.75 in benefits.

Introduction

Since 1968, Special Olympics has promoted inclusion for people with an intellectual or developmental disability (IDD) within their communities around the world. The organization has pursued its mission of inclusion by hosting competitions for individuals with an IDD across a wide range of sports and focusing on creating programming that fosters inclusion within school systems. Their flagship program, Unified Champion Schools (UCS), provides experiences for young people with and without an IDD to collaborate, socialize, and compete together, furthering Special Olympics' mission by making schools more inclusive and providing opportunities for youth with an IDD to be included and valued by staff and their peers.

A strong case has been made for inclusion based on a moral imperative for authentically including individuals with disabilities in all aspects of society, including education (United Nations, 2006). However, while the moral argument for educational inclusion is clear, the economic argument for inclusion—suggesting the benefits of inclusion outweigh its costs—remains untested.

This study fills this gap by offering the first set of benefit-cost estimates of the UCS program across the U.S. Using the UCS program as an example, the study provides evidence that in addition to inclusion being the right thing to do from a moral standpoint, investment in inclusion also makes good economic sense. Study findings show that every $1.00 invested in the UCS program provides youth, their families, schools, and communities with $2.75 in benefits – equal to a 175% return on investment to the UCS program.

This report explains how the study determined the benefits and costs of the UCS program and the key findings comparing benefits and costs to provide a measure of the program's return on investment.

Unified Champion Schools Program Theory of Change

The mission of the UCS program is to improve the educational and social inclusion of students with an IDD in the schools they attend. By providing athletic and social opportunities for students with and without an IDD to interact and engage with one another as teammates and peers, youth of all abilities gain necessary social and emotional skills that are integral to success in career and life (Yin & Jodl, 2021).

The UCS program has three components:

- Unified Sports (US) – Sports programming that involves students with and without an IDD.
- Inclusive Youth Leadership (IYL) – Specific extracurricular clubs and focused events that promote inclusion.
- Whole School Engagement (WSE) – Activities to foster inclusion that involve the whole school community.

Within each component, there are multiple activities in which program schools can engage. Each activity requires collaborative participation from both students with and without an IDD. Importantly, a school participating in UCS must complete activities from each of the three components. The US component includes both physical education classes and sports teams like basketball and bowling. IYL activities include clubs and social events where students collaborate in ways that make their school environment more inclusive. Both US and IYL have regional and state gatherings where students from UCS schools either compete in sporting events or engage with peers from other institutions to learn leadership skills. WSE activities work to develop inclusion across the entire school through pep rallies, fan engagement at sporting events, and fundraising activities. UCS schools regularly participate in a "Spread the Word Event" where students across the school community commit to eliminating noninclusive language.

Prior research shows that UCS generates significant positive outcomes for students. In a peer-reviewed research study by Yin et. al. (2022), the program was shown to improve graduation rates for students with and without disabilities by 1.4 and 0.9 percentage points, respectively. Such increases in graduation rates may be influenced by the program improving school climate and peer attitudes towards students with disabilities. The research also suggests that the UCS' enhanced student engagement and degree of social inclusion translates to increased student attendance and perceived "efficacy" (worth) of students, while decreasing behavioral incidents and bullying (Farrington et al., 2012; Flook et al., 2005, Reschly & Christenson, 2006 as cited in Yin et al., 2022).

The UCS program operates independently in thousands of schools across the United States and abroad. As schools implement the UCS program, they draw upon both personnel and nonpersonnel resources to implement and integrate the program into their school's culture, working to make inclusion a way of life. That said, the resources used by schools to implement the UCS program are not costless. It follows that understanding whether the benefits generated by the program outweigh its costs is critical, both for schools implementing UCS and for the program writ large.

Evaluation Aims

The key purpose of this evaluation is to determine whether the societal benefits of the UCS program outweigh the costs of implementing the program, and the extent to which this is the case. Specifically, we conducted a benefit-cost analysis by monetizing schooling outcomes that are positively affected by UCS (increases in graduation rates for both general and special education students and reduced absenteeism and behavioral incidents) and comparing these benefits with the costs of implementing the program. The analysis provides measures of benefit-cost from a societal perspective, meaning we are interested in benefits experienced by a broad range of recipients, including students and their families, schools, and public taxpayers. The resulting benefit-cost analysis provides Special Olympics and the field the first-ever evidence supporting the economic argument for providing inclusive education to students with an IDD.

Methods Overview

We used the ingredients method (Levin et al., 2018) to estimate the school-level costs of implementing the UCS program for a sample of six high schools across the U.S. that are currently in their third year of implementing the UCS program.

The ingredients method involves identifying the types and quantities of staffing and material resources and their corresponding prices to estimate program costs. The ingredients approach has been identified as the preferred approach to developing cost estimates for education and other social programs (Cost Analysis Standards Project [CASP], 2021; Institute of Medicine and National Research Council, 2014).

To capture the benefits, we measure the monetary values of a host of outcomes that were positively impacted by the UCS program. By assigning a monetary value to the outcomes that improved because of UCS we can compare the program benefits directly with its costs. For our primary benefits, we rely on the study by Yin et al. (2022) to identify the positive impacts of UCS on high school graduation rates, which affect earnings as well as reliance on public health care and welfare. Our additional benefits estimates also account for increased parental time to work due to expected declines in child absences and decreased administrator and instructor burden resulting from reduced behavioral incidents. Because we do not have estimated program impacts for these latter outcomes, we assume conservative estimates.

To determine the monetary values of these outcomes, we rely on research literature that provides estimates of the benefits associated with each (e.g., the monetary values associated with a student graduating high school, a reduction in a student absence, or a behavioral incident that is averted, etc.).[1] There are additional outcomes that are likely attributable to the

[1] For more detail on the benefits used in the analysis see Appendix C in Levin et al. (2026).

program, but many have not been monetized in the current research literature. In turn, the benefits used in this evaluation should be considered conservative lower-bound estimates.

These benefits are then compared to the estimated costs of the program to determine its value in terms of its benefit-cost. We report these values as the return on investment (ROI; the extent to which program benefits exceed its costs, measured in percentage terms), which is closely related to the benefit-cost ratio (the relative difference between program benefits and costs).

In the next section we explain how we selected schools. This is followed by sections reporting the results of our cost analysis, the benefits we estimate, and the subsequent measure of the UCS program return on investment.

Determining the School Sample

Sample Criteria

This study estimates the cost of implementing the UCS program in a sample of six high schools from across the country and estimates benefits for these schools using program impact estimates from the Yin et al. (2022) study to project benefits associated with graduation, as well as assumed program impacts associated with absenteeism, and behavioral incidents for these schools. We therefore carefully developed sampling procedures to ensure that our cost estimates are reflective of the UCS schools used to generate graduation impact estimates in the Yin et al. (2022) study, which were in their third year of implementation in 2013–14.

Specifically, obtaining an appropriate sample required identifying a set of contemporary program schools that were demographically and programmatically similar to the typical schools included in the Yin et al. (2022) sample and were at the same stage of implementation. Our formal sample selection criteria therefore required the identification of program schools that:

- Engaged in activities across the three program components (US, IYL, and WSE) typical of those schools in the program impact analysis sample.
- Were in their third year of implementation in 2024–25.

We used information provided by Special Olympics and national data sets, to construct a sampling frame that included schools nationwide that implemented UCS for 3 years beginning in the 2022–23 school year. We chose this year because these schools would be in their third year of implementation in 2024–25. We then evaluated the activities within each of the three UCS program components schools in the 2013-14 impact analysis sample used in Yin et al. (2022) to understand which activities were most prevalent.

We identified a set of contemporary schools that engaged in the same UCS activities as those in the impact analysis sample. We employed this step to make sure that the sample of schools upon which we estimated costs was as similar as possible to those for which impacts were estimated. Using the 11 most prevalent combinations of activities found across the impact analysis school sample, we identified 27 schools from 13 states (Arkansas, California, Colorado, Connecticut, Delaware, Florida, New Jersey, New York, Oklahoma, Pennsylvania, Tennessee, Texas, and Wisconsin) that served as the pool from which we selected schools for the benefit-cost evaluation.[2]

School Selection

To choose among these 27 schools, we reviewed the demographic information of the schools, including enrollment size, racial and socioeconomic composition, and incidence of students with disabilities. We also considered the region and geographic locale (degree of urbanicity) in which schools are located.

To make our final selections we engaged state coordinators and asked them about the candidate schools in their state. We wanted to know if the schools were implementing the UCS program with fidelity or might have difficulty participating in the evaluation. For example, at one candidate school, the UCS school liaison responsible for coordinating the program implementation was on family leave, meaning we would be unable to collect the information necessary to conduct the evaluation.

Using these criteria, we selected and successfully recruited six school sites for participation. We opted for six sites to ensure wide variation with respect to school characteristics (enrollment, student demographics, and location) while adhering to the evaluation scope and budget. Exhibit 1 describes the enrollment characteristics, graduation rates, and UCS program activities for each of the schools in our benefit-cost evaluation sample.

[2] For more detail on the sample selection procedure see Appendix A in Levin et al. (2026).

Exhibit 1. Characteristics, Graduation Rates, and UCS Program Activities of Sample Schools

Characteristic	California	New Jersey	New York	Oklahoma	Tennessee	Wisconsin
Locale	Large suburb	Large suburb	Distant town	Distant town	Large suburb	Rural fringe
School enrollment (2024–25)[a]	3,400	924	882	1,783	1,019	563
Number of students with disabilities (2024–25)[b]	438	189	106	215	145	51
Number of students with an IDD (2024–25)[c]	21	36	29	62	19	11
Graduation rate (2022–23)[d]	94%	88%	75%	80%	85%	96%
Graduation rate for students with disabilities (2022–23)[d]	75%	62%	74%	58%	37%	73%
US activities[e]	UST	UST, UPE	UST	UST, UPE	UST, UPE	UST, UPE
IYL activities[e]	UC, YSYA	UC, YAV	UC, YSYA, YAV	UC, YSYA, YAV	UC	UC
WSE activities[e]	SW, FSUPR, USDF, F	SW, FSUPR, USDF, F	SW, FSUPR, USDF, F	SW, FSUPR, USDF, F	SW, USDF, F	SW, USDF, F

Note. US activities: UST = Unified Sports Team, UPE = Unified PE. IYL activities: UC = Unified Club, YSYA = Youth Summit/Youth Activation Committee, YAV = Young Athlete Volunteers. WSE activities: SW = Spread the Word, FSUPR = Fans in the Stands/Unified Pep Rally, USDF = Unified Sports Day/Festival, F = Fundraising.

[a] National Center for Education Statistics. Common Core Public School Data, 2024–25. U.S. Department of Education.

[b] Counts of students with disabilities and students with IDD estimated based on 2021–22 incidence rates calculated from Civil Rights Data Collection and applied to school enrollments from 2024–25 Common Core Public School Data. NCES Common Core Public School Data, 2024–25. National Center for Education Statistics. Civil Rights Data Collection, 2021–22. Office for Civil Rights.

[c] Self-reported values from sample schools.

[d] NCES Adjusted Cohort High School Graduation Rates, ED Data Express, 2022–23. National Center for Education Statistics.

[e] Unified Champion Schools Liaison Survey, Year 16, 2023–24. Special Olympics.

UCS Program Costs

Cost Estimation Process

As mentioned previously, we use the ingredients approach (Levin et al., 2018) to estimate the cost of implementing the UCS program across our school sample. The approach involves identifying the types and quantities of staffing and material resources and their corresponding prices to estimate program costs. The ingredients method involves gathering a comprehensive list of the types of resources used across UCS activities and calculating how much of a given resource is used to operate the UCS activity. Each resource used is then assigned a price, which is multiplied by the quantity of the resource devoted to the program activities. Final dollar

amounts of all resources used in UCS activities at each school are then summed to create a total school-level cost. Therefore, to accurately estimate program cost, we must identify both the types and quantities of resources used, as well as the prices of these resources.

Data Collection Supporting Cost Estimation

We interviewed staff at the six sample schools to learn about the resources used in their respective UCS programs. The interviews provided a comprehensive account of the quantities and types of staff and nonpersonnel resources used to implement the UCS program. Because these resources may be paid for through different line items in budgets or shared between the program and other school activities (e.g., gymnasiums; Levin et al., 2018), gathering this information directly from the people implementing the program ensured we capture only the amount of the resource used by the program. Finally, interviews provided data on the level of effort staff contribute to the program, oftentimes in addition to their typical school duties and time commitments; this is information that we would be unable to capture from existing sources.

In total, we conducted 30 interviews with 27 unique school staff, including teachers, coaches, and parents. Each structured interview lasted approximately one hour and asked participants about the amount of time they devoted annually to different UCS activities, and the types and quantities of nonpersonnel materials they used, including uniforms, sporting equipment and the facilities in which program activities took place, and whether any program events required travel.

In addition to school-based interviews, we also interviewed the state UCS liaison associated with each evaluation sample school to better understand how they supported these program sites. To ensure parity across programs, we asked about their school-level contributions. We asked about staff time and funding that directly supported the individual sample schools and excluded discussions about state-level efforts to host regional or statewide UCS events that included multiple schools.

We describe in detail the resources used to carry out the various program activities undertaken by the evaluation sample schools in Appendix B in Levin et al. (2026). As described in the next section, prices were identified for each of the resources and then combined with their quantities to provide an overall estimate of the program cost in each of the six schools.

Identifying Prices

We used several sources to identify prices for the staff and nonpersonnel resources used to implement the various UCS program activities. For personnel, we drew upon public information posted by school districts, including salary schedules for teachers and other staff. These documents reported on the salary for different levels of experience and education, and often

provided the fringe benefit rate, which we included in the teachers' overall compensation package. We also included any stipends teachers received for their participation in UCS.

We used market rates to price nonpersonnel resources, including facilities, equipment, supplies, materials, and food. Facilities such as gymnasiums and playing fields were valued using either shadow prices for what it would cost to rent such a space or original construction costs spread out over the life of the structure. Market rates were drawn from national sources, including national pricing files developed by the Cost Analysis in Practice (CAP) Project for facilities (Wang et al., 2020), online vendors (food and uniforms), district financial reports (transportation), and prices provided by interviewees (material goods). Costs for durable resources—those used for more than 1 year—were annualized to reflect their gradual consumption over their useful lives.

All resource costs were summed to estimate the 1-year program cost for 2024–25. These costs were converted to 2024–25 present values for each of the three implementation years (2024–25, 2025–26, and 2026–27) and then summed to produce the total 3-year program cost. Finally, costs were expressed on a per-student basis using the 2026–27 graduation cohort.

Adjustments to Prices

We made several adjustments to the resource prices before they were used to estimate program costs. First, because our goal was to develop an overall average cost of the UCS program, we needed our estimates to be comparable across sample schools located in different geographic locations where the price levels of resources may be higher or lower. For instance, the purchasing power of a dollar spent on educational staff in rural Oklahoma is not equivalent to a dollar spent on educational staff in urban California. We account for these differences by converting local salaries taken from district salary schedules into national average dollars using the Comparable Wage Index for Teachers (CWIFT) so they can be directly compared to one another.

Second, we adjusted prices obtained from past years so that they reflect the same current year. The cost of goods increases over time, so what could be purchased with a dollar a few years ago is not the same as what is required to make the same purchase today. We account for this inflation by applying an adjustment based on the Consumer Price Index (CPI) to any prices not originally reported in 2024–25 dollars, our target school year for which we wish to report estimated costs and benefits (U.S. Bureau of Labor Statistics, 2024).

Finally, the UCS program uses various durable resources that remain useful for multiple years. For example, some resources such as sporting equipment or gymnasiums are used for many years (e.g., 4 years in the case of a basketball and 40 years in the case of the gymnasium). Estimating the economic cost of durable resources requires that their prices are smoothed over the years the resource remains useful (Levin et al., 2018; Levin et al., 2026). In line with best

practice, we drew upon research literature to determine the expected life of the durable resources used to implement the program and calculated a corresponding annualized price for each durable resource identified.[3]

Compiling Costs

Generating an annual program cost estimate is a simple matter of multiplying the quantity of each resource used by its adjusted price and then aggregating across all resources used to implement program activities at a given school site.

Because the original impacts were measured based on 3 years of UCS programming, we calculated the 3-year cost of the program and the present value of the 3 years of program implementation starting in the 2024–25 school year. We also express annual program costs for the sample schools in per-student terms by dividing the estimated total costs by the number of students enrolled. We calculated per-student costs based on both total school enrollment and the number of students in the 2026–27 graduation cohort (students who were sophomores in 2024–25).[4]

School-Level Program Costs

Exhibit 2 shows the average 3-year program cost per student in 2025 dollars across the six schools. On average, it cost schools $367 per student to implement the program, ranging from $208 to $1,017.[5]

Differences in costs across sampled schools were largely attributable to differences in economies of scale. For instance, the Wisconsin school had the smallest student enrollment (563) and second highest per-student cost ($437), while the California school served the largest number of students (3,400) and had the lowest per-pupil cost ($208).

Because we are interested in comparing program costs to benefits and the primary benefits only amass within students in the graduating cohort (because the program impact driving these benefits is based on graduation rates), we also estimate the program cost across students in the graduating cohort. When total program cost is spread over only those students in the 2026–27 graduation cohort, the average per-student program cost is $1,502 and ranges from $833 to $5,094.

[3] For example, to calculate costs for a gymnasium, we used annualized space and use cost estimates from the Cost Analysis in Practice project (Wang et al., 2020) to estimate the cost per square foot and multiply that by the estimated size of the reported gymnasium.
[4] The latter per-student cost measure was calculated because the estimated per-student benefits (against which these costs are compared) are based on the cohort of students who attended UCS schools for 3 years and who completed their senior year.
[5] Note that the reported averages are weighted by school enrollment and represent the average per-student program costs at the school attended by the typical student.

Exhibit 2. UCS Program Costs by School, Overall, Per Student, and Per Student in 2026-27 Graduation Cohort (in 2025 Dollars)

	California	New Jersey	New York	Oklahoma	Tennessee	Wisconsin
Annual program cost	$228,665	$121,572	$290,070	$173,662	$125,188	$79,576
3-year program cost	$706,781	$375,768	$896,576	$536,773	$386,942	$245,961
Total student enrollment[a]	3,400	924	882	1,783	1,019	563
3-year program cost per student based on total enrollment	$208	$407	$1,017	$301	$380	$437
Average 3-year program cost per student based on total enrollment	$367					
2026–27 graduation cohort enrollment[a]	848	218	176	465	269	121
3-year program cost per student based on 2026–27 graduation cohort	$833	$1,724	$5,094	$1,154	$1,438	$2,033
Average 3-year program cost per student based on 2026–27 graduation cohort	$1,502					

[a] National Center for Education Statistics. Common Core Public School Data, 2024–25. U.S. Department of Education.

Exhibit 3 describes how costs were distributed across the four program components (Management & Training, Unified Sports, Inclusive Youth Leadership, and Whole School Engagement) at each of the evaluation sample schools. The largest share of program cost across all schools was devoted to supporting Unified Sports activities, with some sites overwhelmingly contributing to this component (e.g., Tennessee). This makes sense because of the regular sports practices, events, and travel associated with the sporting events. The portion of cost associated with Inclusive Youth Leadership accounted for the next largest share of program expense, followed by Whole School Engagement and Management & Training.

Exhibit 3. Distribution of UCS Program Costs Across Components by School Site (2024–25)

Program Component	California	New Jersey	New York	Oklahoma	Tennessee	Wisconsin
Unified Sports	60%	67%	78%	54%	89%	43%
Inclusive Youth Leadership	21%	18%	15%	12%	3%	29%
Whole School Engagement	3%	11%	6%	28%	5%	22%
Management & Training	15%	4%	<1%	6%	4%	6%

Note. Values may not sum to 100% due to rounding.

Benefits

The UCS program is expected to have a diverse set of positive impacts on a variety of outcomes (Yin et al., 2022). Specifically, we expect that the program may generate positive impacts on students' social engagement, their educational status (attainment and achievement), and their health and well-being. In adulthood, these students—both those with and without an IDD—are expected to experience greater economic well-being and more social engagement. Further, these impacts could generate a variety of spillover effects on:

- Students' families, via increased income. When student attendance increases, parental days at work also increase.
- School systems, via resource savings from improved social emotional and behavior experiences.
- Taxpayers, via increased tax revenues from students' increased labor participation.

As discussed previously, the impacts we present for students are based on 3 years of participation in the UCS program to align with the time span upon which the graduation rate impacts were estimated. We measured the benefits generated by the UCS program by calculating a monetary value of the outcomes the program produces. Expressing these outcomes in monetary terms allows us to compare the program benefits to program costs.

Outcomes that were impacted by the program can be expressed in dollars, either because they have a price directly associated with them (e.g., individual earnings) or shadow prices can be developed that measure their value. Shadow pricing enables us to calculate monetary values for program outcomes, like greater well-being, that do not have an obvious price. Calculating shadow prices can be done using a variety of methods to measure the value of different

outcomes to individuals and the public (Levin et al., 2018). We draw upon previous literature that has already developed shadow prices for outcomes generated by the UCS program.[6]

Importantly, some program impacts cannot be monetized at present and so many potential benefits that should be attributed to the UCS program are not included in our analysis. This means the full economic value of the program benefits is not accounted for here, and our reported benefits estimates should be interpreted as a conservative lower bound. Even so, these conservative estimates of the UCS program are substantial, and exceed the costs of delivering the program. With evidence for all impacts (and thus all benefits), the estimated economic value of the UCS program would be even greater.

Types of Benefits Included

Our estimates include monetizable outcomes that accrue to student participants, their parents, schools, and the public. We considered both outcomes that occur within the period during which students attend high school and those realized after graduation. Benefits generated by the UCS program include those associated with students' social engagement, educational attainment and achievement, employment status, and health and well-being.

We expect these benefits to differ for students with and without disabilities. For example, we measure educational attainment through high school graduation. High school graduation improves economic standing through increased employability and wages. However, because job prospects and corresponding salaries vary for students with and without a disability, we expect the estimated benefit to also vary.

Improved graduation outcomes also generate savings to the public due to decreased reliance on public health and welfare programs. In addition, our analysis includes benefits that accrue to the parents of students and to the school system in the form of reduced absenteeism and disciplinary action.

Analysis and Calculation of Benefits

Benefits were calculated for impacts on educational status (high school graduation), reduced disciplinary incidents, and improved work productivity for parents (based on students' improved attendance).

The impact of the UCS program on high school graduation was measured to be 1.4% for students with disabilities and 0.9% for students without disabilities for schools that had implemented UCS for 3 years (Yin et al., 2022). For example, for a UCS school with 1,000 students in the graduating class (150 students with a disability and 850 without a disability), 2.1

[6] For additional details please see Appendix C in Levin et al. (2026).

additional students with and 7.7 additional students without disabilities would be expected to graduate because of the program.

We tailored our estimates to match those impacts by calculating benefits for sophomore students who were assumed to be continuously enrolled in a program school for our 3 years of interest. Hence, our benefits calculations are based on the number of students who were in their second year of high school (sophomores) in 2024–25 in our UCS program schools; these students belong to the 2026–27 graduation cohort. These students will have experienced the full 3 years of the program by the time they are seniors before potentially graduating high school.

The research literature provided existing estimates for the shadow prices associated with high school graduation and behavioral incidents used to calculate benefits for these outcomes.[7] For absenteeism, where suitable shadow prices did not exist in the literature, we developed our own.[8]

Exhibit 4 reports the overall program benefit per pupil for each of the evaluation sample schools, as well as the average program-wide benefit that is later compared to the average program-wide program cost. The first two rows show the size of the 2026–27 graduation cohort, and the proportion of the class that are students with disabilities. These values were used to calculate the numbers of additional students with and without disabilities that graduate because of the UCS program. The final rows of the table show the overall per-student benefit associated with graduation, absenteeism, and discipline across the six study schools range from $4,055 to $4,180, and the average benefit per student is $4,131.[9]

[7] Specifically, to measure the shadow price for high school graduation we use the findings detailed in Vining and Weimer (2019). For benefits associated with disciplinary incidents we leverage the results in Pope and Zuo (2023) and Sorensen et al. (2022).
[8] We estimated the shadow price associated with absenteeism through compensation data obtained from the Bureau of Labor Statistics. Further detail on the shadow pricing of benefits can be found in Appendix C in Levin et al. (2026).
[9] Note that the reported average benefit is weighted by school enrollment and represents the benefit per student at the school attended by the typical student.

Exhibit 4. Per-Student Benefits by School (in 2025 dollars)

	California	New Jersey	New York	Oklahoma	Tennessee	Wisconsin
2026–27 graduation cohort enrollment[a]	848	218	176	465	269	121
Proportion SWD[b]	0.13	0.20	0.12	0.12	0.14	0.09
Additional number of graduating SWD	1.54	0.61	0.30	0.78	0.53	0.15
Additional number of graduating non-SWD	6.64	1.57	1.39	3.68	2.08	0.99
Overall program benefit per student	$4,135	$4,055	$4,146	$4,146	$4,123	$4,180
Average overall program benefit per student	$4,131					

[a] National Center for Education Statistics. Common Core Public School Data, 2024–25. U.S. Department of Education.

[b] Proportion of students with disabilities is calculated using the most recent (2021–22) school-based disability rate reported in the Civil Rights Data Collection (Office for Civil Rights, 2025) and applying that rate to the number of students in the 2026–27 graduation cohort.

Comparing Program Benefits and Costs

We compare program benefits and costs using a measure called return on investment (ROI), which expresses the degree to which the benefits generated by the program exceed its costs and is expressed as a percentage. For example, an ROI of 25% means that a program generates benefits that are 25% larger than its costs.[10] The ROI is calculated by subtracting the costs from the benefits and then dividing this difference by the costs.[11]

ROI Across Sample Schools and Programwide Averages

Exhibit 5 illustrates the program-wide average ROI, where the left column (shaded blue) shows the average per-student benefit broken out by source (increased private earnings, external benefits associated with reduced reliance on public health and welfare, and benefits to parents and schools stemming from reduced absenteeism and behavioral incidents) and the right column (shaded red) represents average per-student program costs. The vertical difference

[10] That is, for every $1.00 invested in a program, that program generates $1.25 in benefits. This is equivalent to a program benefit-cost ratio of 1.25.

[11] The formal equation for calculating ROI is as follows: $Return\ on\ Investment = \left(\frac{Benefit - Cost}{Cost}\right)$.

between the columns denoted by the bracket represents the net benefit (benefit minus cost), which is equal to $2,629. Dividing the net benefit by the per-student cost yields the ROI figure of 175%.

Exhibit 5. Programwide Averages of Overall Benefits, Costs and Corresponding ROI

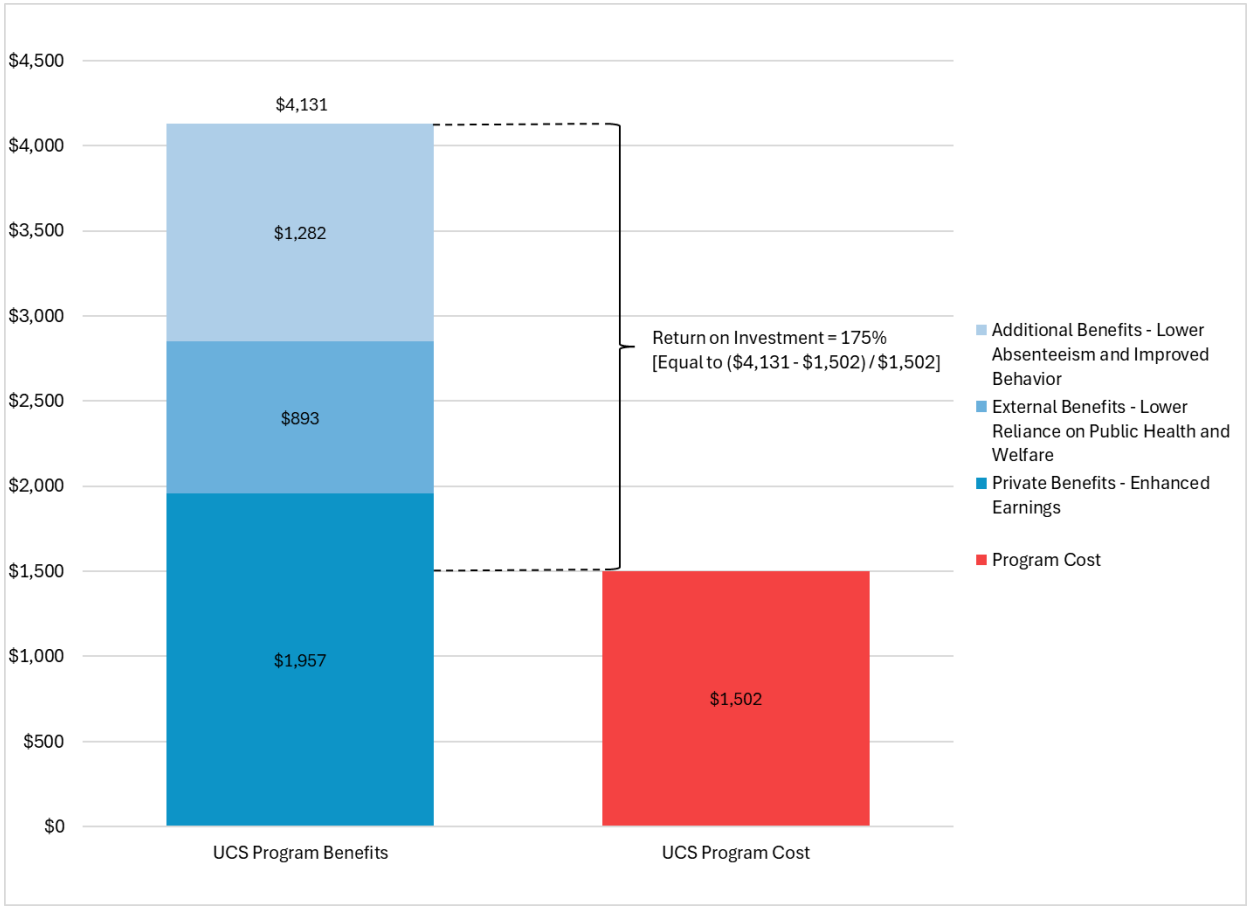

Exhibit 6 summarizes the overall UCS benefits and costs per graduation cohort student as well as the corresponding ROI both for the program on average and for each of the six sample schools. As mentioned above, we find that the program-wide ROI equals 175%.

While this finding suggests that the UCS program is socially efficient overall—that it produces more total benefits than the program costs—there are instances when this is not the case for individual schools in the sample. Specifically, the ROI across the sample schools varies from a high of 396% (California) to –19% (New York). This wide range largely reflects the variation in school-level UCS programming efforts that are manifested in their estimated costs.

Our detailed approach to capturing site-based costs lends support for this hypothesis. In contrast, the benefits were generated by standard impacts (e.g., a national average earnings premium to high school graduation) rather than school-specific measures. It follows that if impacts were also measured for each school with the same detail as the costs, we would expect

impacts to vary so that a school demonstrating extraordinary program effort (like the one in New York) might exhibit a higher-than-average impact and potentially a positive (rather than negative) ROI.

Exhibit 6. School-Specific Measures of UCS Program ROI and Programwide Average

	Programwide Average	California	New Jersey	New York	Oklahoma	Tennessee	Wisconsin
Overall program benefit per student	$4,131	$4,135	$4,055	$4,146	$4,146	$4,123	$4,180
3-year program cost per student based on 2026–27 graduation cohort	$1,502	$833	$1,724	$5,094	$1,154	$1,438	$2,033
Program return on investment	175%	396%	135%	-19%	259%	187%	106%

On a per-student basis the New York school invested 2.5 times as much as the next most expensive school in the sample (Wisconsin). From the cost data collection, we learned that the New York program is exceptional, offering significantly more social activities and hosting more out-of-school trips than the other schools, as well as providing financial incentives for faculty who participate in the program. These practices are above and beyond those provided by the average program.

However, our analysis uniformly applied the benefits that correspond to the typical UCS program high school in the country. We might expect that the quality of the program implemented at the New York school (as proxied by the size of its investment) generates an impact that significantly exceeds that used to estimate benefits for this evaluation. For this reason, the average ROI we have estimated across the sample sites may be a lower-bound estimate of the true return to the program.

Discussion and Conclusion

This report provides the first rigorous research comparing the costs and benefits of the UCS program. The findings suggest that the average per-student cost of implementing the program for 3 years is $367 when spread over total school enrollment. When spreading the cost over only those students scheduled to graduate after 3 years of exposure to the program, the per-student cost figure increases to $1,502. These findings rely upon previously collected impact estimates, which found the UCS program improved graduation rates for students with disabilities by 1.4% and for students without disabilities by 0.9% (Yin et al., 2022). Using these impact results, we calculated benefits associated with higher graduation rates stemming from increased earnings and a reduction in reliance on public health and welfare. Using conservative assumptions about additional benefits stemming from decreases in both absenteeism and disciplinary incidents, we find that the economic benefits to the UCS program are, on average, $4,131 per 3-year student. Therefore, **the benefits of the UCS program far outweigh its costs.** Specifically, the program yields an ROI of 175%. It should be noted that this is a conservative lower-bound estimate of the actual return to the program since not all benefits were accounted for in our analysis.

The UCS program is first and foremost designed to create more inclusive school environments so that students with an IDD specifically, and students in the general school population more broadly, feel welcome within their school environment. Creating such change is no small feat, and the benefits to such an endeavor are likely felt across a wide set of outcomes, including social and emotional well-being, mental health, school persistence, and reduced engagement with the judicial system. Given current estimation methods, we are only able to monetize a small portion of the benefits that likely accrue to schools implementing the UCS program. Moreover, the lack of impact estimates for many potential outcomes limits our ability to estimate benefits for these outcomes. Studies of UCS that produce impacts in terms of health, social engagement, and social-emotional outcomes would yield additional benefits that would likely increase the estimated program ROI.

Despite the estimated ROI representing a conservative lower-bound estimate, the resulting figure is sizable and provides clear evidence that the benefits generated by the UCS program far exceed its costs. In turn, the evaluation findings give strong support to the economic argument for investing in educational inclusion of students with an IDD. The authors recommend that these findings be considered when making decisions concerning educational funding and targeted investments.

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