

THE CITADEL
The Military College of South Carolina
171 Moultrie Street
Charleston, SC 29409

MEMORANDUM
NUMBER 11-105

1 May 2024

TUITION WAIVER POLICY

1. PURPOSE

To support the educational and professional development of its employees, The Citadel allows employees in Full Time Equivalent (FTE) positions to apply for a tuition waiver for undergraduate and graduate courses taken at The Citadel.

2. REFERENCE

South Carolina Human Resource Regulation 19-716: Staff Development and Training

Internal Revenue Service Publication 15-B

3. DEFINITIONS

N/A

4. POLICY

- A. The Citadel Tuition Waiver Program is for The Citadel's faculty and staff employees in a (FTE) positions who wish to enroll in Citadel classes. The Tuition Waiver Program is not generally available to employees eligible to receive allowances from any other official sources, including scholarships and government tuition assistance. However, The Citadel may waive up to twenty (20%) percent of total tuition costs for ROTC instructors with a signed request from the ROTC Department Head submitted with the Tuition Waiver Application Form.
- B. The Tuition Waiver Program is limited to credit bearing courses offered only at The Citadel to meet requirements in its academic programs. Study abroad and continuing education courses, either non-credit or credit bearing (CEU), are not covered.
- C. The Citadel's faculty and staff serving in authorized FTE positions are eligible to participate in the Tuition Waiver Program on a space available basis regardless of

race, color, religion, gender, age, national origin, disability, veteran status, or any other protected class.

- D. Participating members of the staff and faculty must be employed by The Citadel and working at least thirty hours per week in a FTE position; must have satisfactorily completed six months of service. As an exception, ROTC Instructors may apply for a Tuition Waiver prior to the six (6) month probationary period due to the short assignment periods for military personnel.
- E. Employees must apply for admission and fulfill all program and course requirements, as appropriate.
- F. An employee who participates in the Tuition Waiver Program and resigns, is dismissed or otherwise leaves The Citadel after the start of the course will be allowed to complete the course in which he or she is currently enrolled; however, he or she will not be permitted to enroll in additional courses under this program. Those departing The Citadel prior to the start of the course incur the total cost for that course.
- G. Participation in the Tuition Waiver Program is on a space available basis only. Participants may enroll in a course for academic credit or in audit status.
- H. It is expected that those participating in the Tuition Waiver Program will enroll in courses during hours which will not conflict with their normal work schedule and performance of one's job functions. However, when a desired course is only available during normal work hours, the department head may elect to modify the individual's work schedule to permit participation in the course. Work schedule modifications should not interfere with the operational needs of the College. When such an adjustment is not feasible, the individual may, with the approval of his or her supervisor, use earned annual leave or request up to ten (10) days of leave without pay to enroll in a course. Both annual leave and authorized leave without pay must be approved in advance by the department head.
- I. Participants may enroll in a maximum of six (6) credit hours per academic term. Academic terms are defined as fall, spring, and summer. For purposes of this policy, the summer term includes all three summer sessions (Maymester, Summer I and Summer II).
- J. The participant will not be required to pay the normal registration fee or any course tuition, but will be required to pay the standard application fee at his/her enrollment and any course related costs, such as lab/technology fees, course-specific fees, books, supplies, and other materials.
- K. Participants must be a legal resident of the state of South Carolina for tuition purposes. This is determined by the Registrar or Citadel Graduate College (CGC). The tuition waiver is good only for the in-state tuition rate.

L. Employees must pass the course for which tuition is being waived. If an employee in the Tuition Waiver Program receives a failing grade, or withdraws from the course after the withdrawal deadline, they will be liable for full payment to The Citadel for that course. If an employee wants to repeat a course, will not be given a waiver for the same course.

M. Adhering to the Internal Revenue Service (IRS) regulations, this benefit is not excluded from income, and is taxable when tuition assistance provided to an employee is in excess of \$5,250 each calendar year. Further, the IRS requires The Citadel to initiate payroll tax withholdings from the employee's paychecks to offset any tax liability. If it becomes necessary to establish tax withholdings, the employee will be notified of the taxable income to be included in each paycheck and the subsequent tax impact. Employees who participate should contact their tax preparer for guidance on this issue.

N. Procedure

1. Participants must submit an application to Human Resources via the "Tuition Waiver Request" form located at <https://www.citadel.edu/policies>
2. The approved Tuition Waiver Request form is reviewed and processed by The Citadel's Bursar and Financial Aid Offices.
3. The Office of the Associate Provost and Dean of Enrollment Management ensures that all academic program requirements have been met and that space is available in the course requested.
4. The Chief Human Resources Officer, through the employee's supervising Vice President, must approve any exceptions to this policy.

5. COMPLIANCE

Failure to comply with this policy may result in disciplinary action.

6. NOTES

A. Dates of Official Enactment and Amendments:

Approved by Vice President for Finance on 1 May 2024

B. Responsible Department:

Human Resources

C. Responsible Official:

Vice President of Human Resources

D. Cross References:

N/A

7. RECISSION

All previous versions of the "Tuition Waiver" policies are rescinded.

8. REVIEW

Review this policy on a biennial basis.

FOR THE PRESIDENT:

OFFICIAL

LEAH SCHONFELD

Colonel, SCM

Vice President for Human Resources