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

MEMORANDUM 1 November 2026
NUMBER 11-105

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
South Carolina Department of Administration, Division of State Human Resources: Tuition Assistance Guidelines
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. Participation in the Tuition Waiver Program is limited to a maximum of one (1) undergraduate degree and one (1) graduate degree per employee during employment. For purposes of this policy, undergraduate degree programs

include bachelor's degree programs and graduate degree programs include master's degree programs.

An employee who has previously completed a degree at the applicable academic level using the Tuition Waiver Program is not eligible to receive additional tuition waiver benefits for another degree at the same level.

Requests for tuition waiver benefits for certificate programs, professional certifications, or other non-degree academic credentials are not routinely covered under this policy and may be considered on a case-by-case basis. Such requests will be evaluated based on institutional needs, job-related relevance, program cost, and availability of funding. Approval of a tuition waiver for one certificate or non-degree program does not constitute a guarantee of approval for future requests.

D. 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.

E. Participating members of the staff and faculty must be employed by The Citadel and working at least thirty hours per week in an 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.

F. Employees must apply for admission and fulfill all program and course requirements, as appropriate.

G. 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.

H. 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.

I. 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.

J. 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).

K. 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.

L. Participants must be a legal resident of the state of South Carolina for tuition purposes. The tuition waiver is good only for the in-state tuition rate.

M. 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. An employee who wants to repeat a course will not be given a waiver for the same course.

N. Employees who receive tuition waivers for undergraduate courses are not taxed on that benefit.

O. Employees who receive tuition waivers for graduate level courses are subject to limitations. 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 more than $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 are strongly encouraged to consult with the Payroll Office to review and, if necessary, adjust their federal and state Form W-4 elections based on the extent to which tuition assistance exceeds the annual $5,250 threshold. Employees who participate should contact their tax preparer for guidance on this issue.

P. Procedure

a. Participants must complete an application for the Tuition Waiver Program. There are three (3) separate DocuSign forms depending on when the class(es) occur. Option 1: For class(es) NOT within my normal working hours, Option 2: For class(es) WITHIN my normal working hours, Option 3: Reserved for employees under the Director of Intercollegiate Athletics.

b. Once the employee has completed the DocuSign form, it is routed to HR for approval. After confirming the employee meets the eligibility criteria, the form is approved by HR then routed to Student Business Services for processing.

c. 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. The individual course instructor is responsible for ensuring that all pre-requisite requirements have been met.

d. 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 Human Resources on 1 November 2026.

B. Responsible Department:

Human Resources

C. Responsible Official:

Vice President for Human Resources

D. Cross References:

N/A

7. RECISSION

Human Resources Policy "Tuition Waiver Policy" dated 1 May 2024 is rescinded.

8. REVIEW

Annual

For the President:

OFFICIAL

LEAH SCHONFELD
Vice President for Human Resources

Attachment

Docusign: Application for Tuition Waiver Program