

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

MEMORANDUM
NUMBER 5-105

29 November 2022

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. An employee who 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 complete an application for the Tuition Waiver Program, HR Form 5-100; Annex A. The completed HR Form 5-105 must be sent to the Human Resources Department for a review of eligibility requirements.
2. The approved HR Form 5-105 is provided to the employee, The Citadel Treasurer's Office, and the Financial Aid Office to be processed.
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. The individual course instructor is responsible for ensuring that all pre-requisite requirements have been met.
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 and Business on 29 November 2022.

B. Responsible Department:

Human Resources

C. Responsible Official:

Chief Human Resources Officer

D. Cross References:

N/A

7. RECISSION

Human Resources Policy "Tuition Waiver Policy" dated 31 July 2013 is rescinded.

8. REVIEW

Annual

FOR THE PRESIDENT:

OFFICIAL

CHARLES CANSLER
Colonel, SCMU
Vice President for Finance and Business

Attachment

Annex A, HR Form 5-105: Application for Tuition Waiver Program

THE CITADEL TUITION WAIVER FORM

For use see Policy Memo 6-105

Section 1 – Personal Information

INSTRUCTIONS: An application for course(s) taken under this program must be completed and submitted for approval. If a course is scheduled during normal working hours, the appropriate section below must be completed by the department head and forwarded to the Human Resources for eligibility verification.

Employee's Name (as in Banner):		Citadel Campus-wide ID Number _____
Campus Email:		Telephone Number:
Full Time Employment Date:	Department/Position:	Position Type (Circle one): Full Time Citadel Staff / Faculty ROTC

Section 2 – Enrollment Information

Course Department:	Course Number	Credit Hours:	Semester:	Day and Time:
Course Department:	Course Number	Credit Hours:	Semester:	Day and Time:

- 1. This course is scheduled during my normal working hours.**
- A) I request my supervisor approve the attached plan through which I will meet my work responsibilities:
 Approved Disapproved
- B) Approve the attached request(s) for annual leave or leave of absence without pay to enable me to attend this course:
 Approved Disapproved

_____	_____
Supervisor	Date
_____	_____
Employee	Date
_____	_____
Vice President <small>(Required if course is during working hours)</small>	Date

- 2. I agree to complete course work as part of a Citadel academic program. This course is not scheduled during my normal working hours.**

- 3. Have you previously taken this course?**
- Yes No
- Withdrawal during drop/add period
- Withdrawal after drop/add period
- Did not pass the course

- 4. Are you receiving tuition money from any other source? (Circle one)**
- Yes No If Yes, explain:

Section 3 – Human Resources Action

This employee is eligible/ineligible to participate in The Citadel Tuition Assistance Program for the following reasons: Yes No

STATUS: _____ **HIRE DATE:** _____

Approved Disapproved _____ **Authorized HR Representative** _____ **Date**

Under Internal Revenue Code (IRC) Section 127, employees enrolled in graduate level classes and who receive employer provided tuition benefits or graduate tuition waivers must include in income the amount of tuition waivers that exceed \$5,250 in a calendar year. Employees who participate should contact their tax preparer for guidance on this issue for advice on exceptions to this code. The amount of the waiver that is subject to tax will be included on W-2s each year.