

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

- 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.

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.

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MEMORANDUM FOR THE DIRECTOR, FBI
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INSTRUCTIONS: An application for course(s) taken under this program must be completed and submitted for approval. If a course is scheduled during