



# 2024-2025 STUDY OF EDUCATIONAL CREDIT FOR EXCEPTIONAL NEEDS CHILDREN PROGRAM


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South Carolina Department of Revenue

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# INTRODUCTION

This study was prepared in accordance with Act 247 of 2018, as amended in 2021, regarding the Educational Credit for Exceptional Needs Children (ECENC) program. The data and information in this study are from tax year 2024 and fiscal year 2025 (FY25) and were provided by the South Carolina Department of Revenue (SCDOR), the South Carolina Education Oversight Committee (EOC), and Exceptional SC.

The ECENC program was reorganized under a proviso in 2016. The program was codified under Act 247 in 2018 and amended in 2021.



## **SOUTH CAROLINA DEPARTMENT OF REVENUE**

The SCDOR oversees the tax credit for Exceptional SC donors as well as the process for eligible parents to apply and receive the Parental Refundable Tax Credit. The SCDOR conducts a study of the ECENC program as prescribed in Act 247 of 2018, amended in 2021.



## **SOUTH CAROLINA EDUCATION OVERSIGHT COMMITTEE**

The EOC determines the eligibility of schools to participate in the ECENC program. Once a school is designated as eligible, it must submit an annual compliance audit relating to the grants received to maintain eligibility.



## **EXCEPTIONAL SC**

Exceptional SC is a 501(c)(3) that provides scholarship grants to exceptional needs students in South Carolina to attend credentialed private schools. Exceptional SC fundraises, accepts and reviews student grant applications, and awards scholarship grants based on several criteria.

# SCHOLARSHIP FUNDS

To be eligible for a scholarship from Exceptional SC, students must be residents of South Carolina, be eligible to attend a public school, complete an application with proof of disability, and attend an EOC approved school. Per statute, scholarships are awarded to incumbents (students who have previously participated in the program) first and then to students who are new to the program.

**\$3,306,088**

total tax year 2024  
donations

**1,450**

total scholarship  
recipients (**439** new  
and **1,011** incumbents)

**\$2,086**

average incumbent  
scholarship grant

**\$2,337**

average new student  
scholarship grant

**\$3,278,300**

total amount of  
scholarships  
disbursed FY25

## FY25 BOARD MEMBERS

Mr. Edward Earwood

Executive Director, South Carolina  
Association of Christian Schools

Mr. Robbie Braciszewski

Executive Director, South Carolina  
Independent School Association

Mrs. Betsy Fanning

Head of School, Trident Academy

Mr. Randy Page

Executive Vice President, Palmetto  
Family Council

# DONOR TAX CREDIT

Individuals and businesses who pay South Carolina taxes are eligible to donate to Exceptional SC's scholarship fund. Donations to Exceptional SC are claimed as state tax credits.



South Carolina individuals and businesses donate to Exceptional SC.



Donors complete the Exceptional SC Donation Form, and Exceptional SC notifies the SCDOR of the donation.



The SCDOR confirms the credit amount, provided the statewide \$12 million cap has not been met.



Donors claim the credit amount with their SC income taxes using SC1040TC or SC1120TC (code 057).

## For tax year 2024, donors were:

- Eligible to claim a dollar-for-dollar credit on state income tax liability **or** entitled to a tax credit against bank taxes imposed pursuant to Chapter 11, Title 12
- Limited to a maximum credit claim that is 75% of their one-year tax liability
- Not allowed to designate a specific student or school as beneficiary
- Limited by a first come, first served annual statewide cap of \$12 million

**\$3,306,088**  
credits approved

**\$24,490**  
average gift per  
donor

**135**  
total donors

*Data provided by the SCDOR.*

# PARENTAL TAX CREDIT —●

Parents or guardians of exceptional needs students attending eligible schools can apply for a refundable tax credit (referred to as Parental Tax Credit or Parental Refundable Credit) toward their South Carolina income tax bill. This credit can only be claimed for actual out-of-pocket spending on tuition, up to \$11,000. There is a statewide cap of \$2 million, with a possibility to be raised to \$5 million. Credits are reserved on a first come, first served basis. For tax year 2024, the credit cap was \$5 million.



Parents make tuition payments to an eligible school for their exceptional needs child.



Parents apply to request the credit. Parents should keep documentation of the child's eligibility for their own records.



The SCDOR confirms the "reservation" of the credit, so long as the statewide cap has not been met.



When the parent files SC income taxes, the Parental Tax Credit amount is used to complete Form I-361.

**\$6,677,215**

total tax year 2024 credits applied for

**899**

applicants

**645**

recipients

**\$7,752**

average credit  
per recipient

**\$5 million** credits approved

*Data provided by the SCDOR.*

# STUDENTS

Act 247 calls for reporting demographic and socio-economic data for participants and their families, including the distribution of scholarship funds by income ranges.

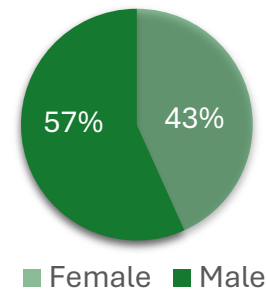
Applicants reported the information below.

## PARENTAL TAX CREDIT RECIPIENTS

Data reported by applicants on credit application—not all applicants responded

| Household Income Range | # of Recipients |
|------------------------|-----------------|
| \$0-50,000             | 29              |
| \$50,001-100,000       | 66              |
| \$100,001-150,000      | 122             |
| \$150,001-200,000      | 119             |
| \$200,001-250,000      | 77              |
| \$250,001-300,000      | 58              |
| \$300,001+             | 161             |

| Age   | # of Students |
|-------|---------------|
| 5-10  | 237           |
| 11-15 | 309           |
| 16+   | 99            |



**\$7,075**

average estimated  
additional expenses  
of caring for  
exceptional needs  
child

**2**

average number  
of children in the  
home

**1**

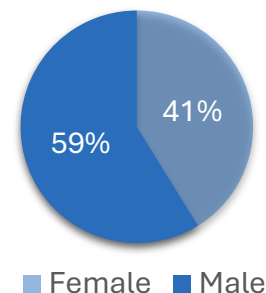
average number  
of exceptional  
needs children  
in the home

## SCHOLARSHIP RECIPIENTS

Data reported by applicants on scholarship application—not all applicants responded

| Household Income Range | # of Recipients |
|------------------------|-----------------|
| \$0-50,000             | 179             |
| \$50,001-100,000       | 348             |
| \$100,001-150,000      | 342             |
| \$150,001-200,000      | 210             |
| \$200,001-250,000      | 111             |
| \$250,001-300,000      | 71              |
| \$300,001+             | 189             |

| Age   | # of Students |
|-------|---------------|
| 5-10  | 548           |
| 11-15 | 675           |
| 16+   | 227           |



**\$7,470**

average estimated  
additional expenses  
of caring for  
exceptional needs  
child

**2**

average number  
of children in the  
home

**1**

average number  
of exceptional  
needs children  
in the home

# SCHOOLS

Schools apply to the EOC to participate in the ECENC program. A list of eligible schools is available on the EOC's website ([eoc.sc.gov](http://eoc.sc.gov)).

To receive an Exceptional SC scholarship grant for an exceptional needs student, the school must:

- Be a private primary or secondary school physically located within South Carolina;
- Not discriminate on basis of race, color, or national origin in their admission of students;
- Use a curriculum which includes courses listed in state diploma requirements;
- Use national or state standardized testing and provide test scores to the EOC;
- Have physical facilities that meet local, state, and/or federal laws;
- Be a member of SACS (Cognia), SCACS, Palmetto Association of Independent Schools, and/or SCISA;
- Complete an annual compliance audit.

Each year, private schools interested in participating in this program must apply for eligibility with the EOC. This application process helps protect students and families by ensuring schools meet and continue to meet the program eligibility requirements.

To be considered for eligibility, a school must initially provide the EOC with:

- An Application to Participate which includes standards the school has met or intends to meet and reporting requirements in compliance with state law,
- A Statement of Services with information on the services and/or resources exceptional needs students receive and what needs those services are geared toward,
- The number of grants and funding received in the previous school year,
- Assessment score data from the previous school year,
- A copy of an audit of the organization's financial statements relating to the grants received.

School eligibility for participation occurs during the school year. The information provided by the EOC to the SCDOR is based on the fiscal year.

**118** eligible schools

**30**

counties with at least  
one eligible school

**97**

schools received  
funding

*Data provided by the EOC and Exceptional SC.*



# GRANTS BY SCHOOL

The EOC approved 118 schools to participate in the FY25 ECENC program. The following 97 schools received funding from Exceptional SC grants issued for scholarship recipients.

| ELIGIBLE SCHOOL                              | NUMBER OF GRANTS | VALUE OF GRANTS ISSUED |
|--|------------------|------------------------|
| <b>Addlestone Hebrew Academy</b>             | <b>&lt;10</b>    | <b>\$500</b>           |
| All Saints Episcopal Day School              | <10              | \$10,500               |
| <b>Anderson Christian School</b>             | <b>14</b>        | <b>\$22,400</b>        |
| Ashley Hall                                  | 10               | \$40,200               |
| <b>Beaufort Academy</b>                      | <b>&lt;10</b>    | <b>\$5,500</b>         |
| Ben Lippen School                            | 17               | \$36,300               |
| <b>Bishop England High School</b>            | <b>32</b>        | <b>\$73,600</b>        |
| Blessed Sacrament School                     | 13               | \$16,600               |
| <b>Bob Jones Academy</b>                     | <b>19</b>        | <b>\$26,600</b>        |
| Calhoun Academy                              | <10              | \$3,200                |
| <b>Calvary Christian School—Greer</b>        | <b>&lt;10</b>    | <b>\$4,300</b>         |
| Calvary Christian School—Myrtle Beach        | <10              | \$1,500                |
| <b>Camden Military Academy</b>               | <b>10</b>        | <b>\$38,000</b>        |
| Camperdown Academy                           | 143              | \$494,500              |
| <b>Cardinal Newman School</b>                | <b>41</b>        | <b>\$90,900</b>        |
| Carolina Christian Academy                   | <10              | \$2,000                |
| <b>Chabad Jewish Academy</b>                 | <b>&lt;10</b>    | <b>\$14,400</b>        |
| Charleston Collegiate School                 | 10               | \$23,700               |
| <b>Christ Church Episcopal School</b>        | <b>94</b>        | <b>\$243,000</b>       |
| Christ Our King-Stella Maris Catholic School | 13               | \$15,100               |
| <b>Clarendon Hall School</b>                 | <b>&lt;10</b>    | <b>\$700</b>           |
| Coastal Christian Preparatory School         | <10              | \$3,900                |
| <b>Colleton Preparatory School</b>           | <b>26</b>        | <b>\$39,000</b>        |
| Cross Schools                                | <10              | \$3,800                |
| <b>Crown Leadership Academy</b>              | <b>&lt;10</b>    | <b>\$2,700</b>         |
| Divine Redeemer Catholic School              | <10              | \$4,000                |

# GRANTS BY SCHOOL

| ELIGIBLE SCHOOL                            | NUMBER OF GRANTS | VALUE OF GRANTS ISSUED |
|--|------------------|------------------------|
| Dorchester Academy                         | 12               | \$9,000                |
| <b>Elevate Community School</b>            | <b>&lt;10</b>    | <b>\$8,000</b>         |
| First Presbyterian Academy                 | 23               | \$38,900               |
| <b>Glenforest School</b>                   | <b>45</b>        | <b>\$106,200</b>       |
| Grace Christian School                     | <10              | \$3,100                |
| <b>Grace Community Academy of Columbia</b> | <b>18</b>        | <b>\$17,700</b>        |
| Hammond School                             | 12               | \$33,000               |
| <b>Hampton Park Christian School</b>       | <b>12</b>        | <b>\$14,100</b>        |
| Hawthorne Christian                        | <10              | \$1,500                |
| <b>Heathwood Hall Episcopal School</b>     | <b>34</b>        | <b>\$98,400</b>        |
| Hidden Treasure Christian School           | 44               | \$127,600              |
| <b>Hilton Head Christian Academy</b>       | <b>10</b>        | <b>\$24,700</b>        |
| Hilton Head Preparatory School             | <10              | \$1,900                |
| <b>Holy Trinity Catholic School</b>        | <b>&lt;10</b>    | <b>\$1,600</b>         |
| HOPE Academy                               | 35               | \$56,000               |
| <b>Hope Christian Academy</b>              | <b>&lt;10</b>    | <b>\$18,900</b>        |
| James Island Christian School              | <10              | \$3,100                |
| <b>John Paul II Catholic School</b>        | <b>&lt;10</b>    | <b>\$17,000</b>        |
| LOL STEAM School of the Arts               | <10              | \$5,600                |
| <b>Mason Preparatory School</b>            | <b>&lt;10</b>    | <b>\$18,300</b>        |
| Miracle Academy Preparatory School         | 10               | \$15,900               |
| <b>Mitchell Road Christian Academy</b>     | <b>25</b>        | <b>\$36,000</b>        |
| Nativity Catholic School                   | <10              | \$5,400                |
| <b>Northside Christian Academy</b>         | <b>14</b>        | <b>\$16,100</b>        |
| Oakbrook Preparatory School                | 18               | \$34,400               |
| <b>Oconee Christian School</b>             | <b>&lt;10</b>    | <b>\$2,200</b>         |
| Orangeburg Preparatory School              | <10              | \$2,000                |
| <b>Our Lady of Peace Catholic School</b>   | <b>16</b>        | <b>\$12,800</b>        |
| Our Lady of the Rosary Catholic School     | <10              | \$17,900               |

# GRANTS BY SCHOOL

| ELIGIBLE SCHOOL                                 | NUMBER OF GRANTS | VALUE OF GRANTS ISSUED |
|---|------------------|------------------------|
| <b>Palmetto Christian Academy of Greenwood</b>  | <b>&lt;10</b>    | <b>\$3,000</b>         |
| Palmetto Christian Academy – Mt. Pleasant       | 18               | \$31,200               |
| <b>Patrick Henry Academy</b>                    | <b>17</b>        | <b>\$11,900</b>        |
| Pee Dee Academy                                 | <10              | \$800                  |
| <b>Porter-Gaud School</b>                       | <b>&lt;10</b>    | <b>\$13,900</b>        |
| Prince of Peace Catholic School                 | <10              | \$6,600                |
| <b>Providence Classical School of Rock Hill</b> | <b>&lt;10</b>    | <b>\$10,700</b>        |
| Sandhills School                                | 96               | \$332,200              |
| <b>Southside Christian School</b>               | <b>71</b>        | <b>\$160,700</b>       |
| Spartanburg Christian Academy                   | <10              | \$3,000                |
| <b>Spartanburg Day School</b>                   | <b>13</b>        | <b>\$43,700</b>        |
| St. Andrew Catholic School                      | <10              | \$7,700                |
| <b>St. Anne Catholic School - Rock Hill</b>     | <b>&lt;10</b>    | <b>\$5,600</b>         |
| St. Anthony Catholic School – Florence          | <10              | \$1,000                |
| <b>St. Elizabeth Ann Seton Catholic High</b>    | <b>&lt;10</b>    | <b>\$2,400</b>         |
| St. Francis by the Sea Catholic School          | <10              | \$5,000                |
| <b>St. Gregory the Great Catholic School</b>    | <b>&lt;10</b>    | <b>\$4,400</b>         |
| St. John Catholic School – Charleston           | 15               | \$22,500               |
| <b>St. John Neuman Catholic School</b>          | <b>&lt;10</b>    | <b>\$8,500</b>         |
| St. John's Christian Academy                    | 10               | \$8,300                |
| <b>St. Joseph Catholic School – Anderson</b>    | <b>&lt;10</b>    | <b>\$8,800</b>         |
| St. Joseph Catholic School – Columbia           | 17               | \$21,100               |
| <b>St. Joseph Catholic School – Greenville</b>  | <b>16</b>        | <b>\$40,100</b>        |
| St. Martin de Porres Catholic School            | <10              | \$9,100                |
| <b>St. Michael Catholic School</b>              | <b>&lt;10</b>    | <b>\$900</b>           |
| Step of Faith Christian Academy                 | <10              | \$1,400                |
| <b>Summerville Catholic School</b>              | <b>&lt;10</b>    | <b>\$1,100</b>         |
| Sumter Christian School                         | 12               | \$9,300                |

# GRANTS BY SCHOOL

| ELIGIBLE SCHOOL                       | NUMBER OF GRANTS | VALUE OF GRANTS ISSUED |
|---------------------------------------|------------------|------------------------|
| <b>The Chandler School</b>            | <b>43</b>        | <b>\$132,100</b>       |
| The Charleston Catholic School        | <10              | \$11,200               |
| <b>The Complete Student</b>           | <b>17</b>        | <b>\$16,500</b>        |
| The Cooper School                     | 10               | \$18,800               |
| <b>The King's Academy</b>             | <b>18</b>        | <b>\$32,300</b>        |
| The Timmerman School                  | <10              | \$8,200                |
| <b>Thomas Hart Academy</b>            | <b>&lt;10</b>    | <b>\$5,400</b>         |
| Thomas Heyward Academy                | 13               | \$11,700               |
| <b>Thomas Sumter Academy</b>          | <b>&lt;10</b>    | <b>\$6,300</b>         |
| Trailhead Community Farm School       | <10              | \$20,800               |
| <b>Trident Academy</b>                | <b>54</b>        | <b>\$237,300</b>       |
| Valorous Academy                      | <10              | \$2,100                |
| <b>Westgate Christian School</b>      | <b>&lt;10</b>    | <b>\$2,100</b>         |
| Westminister Catawba Christian School | 19               | \$37,000               |

*Data provided by Exceptional SC.*

# DATA BY COUNTY

The chart below provides the number of eligible schools, Exceptional SC scholarship recipients, and Parental Tax Credit recipients by county. For FY25, 16 of South Carolina's 46 counties did not have an eligible school participate in the program.

| SC County    | # of Grant Recipients | # of Credit Recipients | # of Eligible Schools |
|--------------|-----------------------|------------------------|-----------------------|
| Abbeville    | 0                     | 0                      | 0                     |
| Aiken        | 27                    | <10                    | 2                     |
| Allendale    | 0                     | 0                      | 0                     |
| Anderson     | 26                    | 13                     | 4                     |
| Bamberg      | 0                     | 0                      | 0                     |
| Barnwell     | 0                     | 0                      | 0                     |
| Beaufort     | 33                    | <10                    | 8                     |
| Berkeley     | 61                    | 10                     | 4                     |
| Calhoun      | 12                    | <10                    | 1                     |
| Charleston   | 369                   | 62                     | 18                    |
| Cherokee     | 0                     | <10                    | 0                     |
| Chester      | <10                   | 0                      | 1                     |
| Chesterfield | 0                     | <10                    | 0                     |
| Clarendon    | <10                   | 0                      | 2                     |
| Colleton     | 28                    | <10                    | 1                     |
| Darlington   | <10                   | <10                    | 2                     |
| Dillon       | 0                     | 0                      | 0                     |
| Dorchester   | 27                    | <10                    | 2                     |
| Edgefield    | 0                     | 0                      | 0                     |
| Fairfield    | 0                     | <10                    | 0                     |
| Florence     | 29                    | <10                    | 4                     |
| Georgetown   | 0                     | <10                    | 0                     |
| Greenville   | 352                   | 312                    | 20                    |

| SC County    | # of Grant Recipients | # of Credit Recipients | # of Eligible Schools |
|--------------|-----------------------|------------------------|-----------------------|
| Greenwood    | 0                     | <10                    | 1                     |
| Hampton      | 21                    | <10                    | 1                     |
| Horry        | 20                    | <10                    | 7                     |
| Jasper       | 10                    | 0                      | 3                     |
| Kershaw      | <10                   | 10                     | 1                     |
| Lancaster    | 0                     | <10                    | 1                     |
| Laurens      | 0                     | <10                    | 0                     |
| Lee          | 0                     | 0                      | 1                     |
| Lexington    | 11                    | 36                     | 4                     |
| Marion       | <10                   | <10                    | 1                     |
| Marlboro     | 0                     | 0                      | 0                     |
| McCormick    | 0                     | 0                      | 0                     |
| Newberry     | <10                   | 0                      | 1                     |
| Oconee       | 20                    | <10                    | 3                     |
| Orangeburg   | <10                   | 0                      | 1                     |
| Pickens      | <10                   | <10                    | 1                     |
| Richland     | 203                   | 115                    | 13                    |
| Saluda       | 0                     | 0                      | 0                     |
| Spartanburg  | 102                   | 36                     | 4                     |
| Sumter       | 11                    | <10                    | 3                     |
| Union        | 0                     | 0                      | 0                     |
| Williamsburg | 0                     | 0                      | 0                     |
| York         | 44                    | <10                    | 3                     |

*Data provided by Exceptional SC (grant recipients), the SCDOR (credit recipients), and the EOC (schools).*

# CONTACTS

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