



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

South Carolina Department of Revenue

300A Outlet Pointe Blvd | Columbia, SC 29210 | dor.sc.gov

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CONTENTS

INTRODUCTION	2
SCHOLARSHIP FUNDS	3
DONOR TAX CREDIT	4
PARENTAL TAX CREDIT	5
STUDENTS	6
SCHOOLS	7
GRANTS BY SCHOOL	8
DATA BY COUNTY	12
CONTACTS	13

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

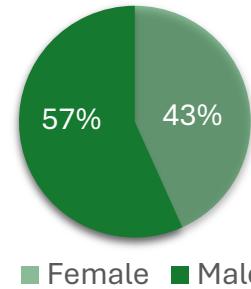
Act 247 calls for reporting demographic and socio-economic data for participants and their families, including the distribution of scholarship funds by income ranges. Applicants reported the information below.

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

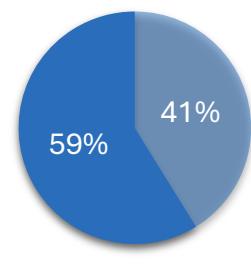
average number of exceptional needs children in the home

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).

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

GRANTS BY SCHOOL

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

GRANTS BY SCHOOL

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

GRANTS BY SCHOOL

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

SOUTH CAROLINA DEPARTMENT OF REVENUE

Hartley Powell

Director

803-898-5040

Director@dor.sc.gov

Meredith Cleland

Government Services

803-898-5402

Meredith.Cleland@dor.sc.gov

Bonnie Swingle

803-898-5281

Bonnie.Swingle@dor.sc.gov

SOUTH CAROLINA EDUCATION OVERSIGHT COMMITTEE

Dana Yow

Executive Director

803-734-6164

danay@eoc.sc.gov

EXCEPTIONAL SC

Edward Earwood

Chairman of the Board

843-513-5010

earwood@christianeducation.org