



Start a School

AN EDUCATION FREEDOM FOUNDATION INITIATIVE

South Carolina

Private Schools

Steps to Start a Private School

1. Select a name for your school. Retain this name throughout the duration of the school's operation.
2. Designate a Chief Administrative Officer. Select a title, such as Director, Principal, Superintendent, etc.
3. Register as a corporation. This is usually a for-profit LLC. Register with your state's Division of Corporations.
4. A Federal Employer Identification Number (FEI/EIN) will be required after registering as a company. Apply with the IRS online at:
<https://sa.www4.irs.gov/modiein/individual/index.jsp>
5. Things to consider
 - 5.1. Accreditation: May be required for compulsory school attendance satisfaction. See statutes. OptimaEd has been accredited by Cognia.
 - 5.2. Teacher Certification: Is not required for private school teachers.
 - 5.3. Registration: Is not required.
 - 5.4. Licensing: Is not required.
 - 5.5. Approval: May be required for compulsory school attendance satisfaction. See statutes.
 - 5.6. Length of School Year and Days: No state policy currently exists.
 - 5.7. Curriculum: No requirements. See statutes below.
 - 5.8. State Testing: No requirements except to participate in the ESA programs. See statutes.
 - 5.9. Health and Safety Requirements: Immunization is required. See other requirements in the statutes below.
 - 5.10. Nursing and Health: No requirements.

The following links are made available by the South Carolina Department of Education (SCDE) as a courtesy to the public. These links can help individuals find information regarding private schools in South Carolina.

- [South Carolina Independent School Association \(SCISA\)](#)
- [Private School Review](#)
- [National Association of Independent Schools \(NAIS\)](#)

Private School Statutes & Rules

The Education Freedom Foundation has relied on the [U.S. Department of Education's State Regulation of Private and Home Schools Map](#) for relevant statutes. Over time, the state pages on this map have been updated since their initial creation. In some cases, states have changed their laws without these updates being reflected on the map. Given the various methods each state uses to publicize changes to its laws, the most recent information for the Start-A-School project was often obtained directly from the U.S. Department of Education website. Users are encouraged to verify any information before making decisions based on it.

Accreditation, Registration, Licensing, and Approval

- Accreditation: Is required for compulsory school attendance satisfaction.
 - Accreditation is one alternative to satisfy South Carolina's compulsory school attendance statute. Attendance at a private school satisfies South Carolina's compulsory school attendance statute if the school is a member school of the South Carolina Independent Schools' Association, South Carolina Association of Christian Schools, or a similar organization. [South Carolina Code of Laws \(S.C. Code\) §59-65-10\(A\)](#).
- Registration: no requirements
- Licensing: no requirements
- Approval: optional
 - Approval by the South Carolina Board of Education is one alternative for satisfying South Carolina's compulsory school attendance statute. Attendance at a nonsectarian private school satisfies South Carolina's compulsory school attendance statute if the state board of education has approved the school. [S.C. Code §59-65-10\(A\)](#)
 - The South Carolina attorney general has determined that the state board of education has the authority to establish minimum standards for private school approval under the Compulsory School Attendance Act. 1967-68 Attorney General Opinion, No. 2585, p. 291; however, no such standards have been developed thus far.
- Attendance at parochial, denominational, and church-related schools also satisfies the compulsory attendance requirement. [S.C. Code §59-65-10\(A\)](#).

Curriculum

- No state policy currently exists.

Health and Safety Requirements

- No child will be admitted to any public, private, or parochial school, grades kindergarten through 12, or to any child development program under the control of the South Carolina Department of Education without first presenting a valid South Carolina certificate of immunization, unless found exempt. [South Carolina Code of Regulations \(S.C. Code of Regs.\) 61-8](#).

- The Department of Health and Environmental Control has the authority to inspect private school lunchrooms and sanitary facilities. 1982 South Carolina Attorney General Opinion 12.
- Potential private school staff members must be evaluated for tuberculosis prior to being hired. As a prerequisite for employment, an applicant must present a health certificate certifying that he/she does not have tuberculosis in an active stage. [S.C. Code §§44-29-150](#) and 160.
- The distribution of a controlled substance within a radius of one-half mile of a private elementary, middle, or secondary school is a criminal offense and punishable by fine and/or imprisonment. [S.C. Code §44-53-445](#).
- It is illegal for anyone to loiter or enter a private school without permission of the principal or other authority in charge. [S.C. Code §16-17-420](#).

Length of School Year and Days

- No state policy currently exists.

Nursing and Health

- No state policy currently exists.

Professional Development

- No state policy currently exists.

Public Aid for Private Education

- Constitutional Provisions: The South Carolina Constitution prohibits public appropriations for the direct benefit of any religious or private education institution. S.C. Const. Art. 11, sec. 4.
- Programs for financial assistance for attendance at private schools: South Carolina created the Educational Credits for Exceptional Needs through the South Carolina State Budget includes two types of programs. Eligible students are children with disabilities as defined by the Individuals with Disabilities Education Act or by a licensed independent expert. An eligible independent school is defined as a school that (1) does not discriminate on the basis of race, color, or national origin; (2) is located in South Carolina; (3) has an educational curriculum that meets the state diploma standard and administers either state assessment or national achievement tests or both; and (4) is a member of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools, or the South Carolina Independent Schools Association. An individual can receive a tax credit either for a donation to a scholarship funding organization that awards scholarships to attend an eligible independent school or for up to \$10,000 used for tuition at an eligible independent school per eligible student. South Carolina State Budget Proviso 1.8 and 1.85.

Recordkeeping and Reports

- Private schools must report on request to the local superintendent of education the following information: 1) the number of students receiving instruction; 2) the number of students in regular attendance; 3) the number of teachers employed; and 4) such other facts demonstrating the grade and amount of educational work done in the private school. [S.C. Code §59-13-130](#).
- Any private school failing to file the information within two weeks after the close of the regular session will be subject to a fine of not more than \$25. [S.C. Code §59-13-130](#).
- The clerk of the South Carolina House of Representatives may distribute the legislative manual to private schools without charge. [S.C. Code §2-1-130](#).

Reimbursement for Performing State and Local Functions

- No state policy currently exists.

Special Education

- Students with handicaps may be placed in private schools that maintain approved special education facilities if the school district cannot provide an appropriate education. [S.C. Code §59-33-50](#).
- South Carolina school districts place students with handicaps in private schools provided the school accepts children into the program regardless of color, race, sex, or religion. [S.C. Code §59-33-50](#).
- All private school administrators must report the names of students with a visual handicap to the South Carolina Commission for the Blind. The commission may provide itinerant teachers to assist private school teachers who are responsible for teaching children with a visual handicap. [S.C. Code §43-25-60](#).

Tax Exemption

- The South Carolina Constitution (S.C. Const.) exempts private schools from property taxes except where profits are applied to private use. S.C. Const. Art. 10, 3.

Teacher Certification

- No state policy currently exists.

Technology

- No state policy currently exists.

Testing

- No state policy currently exists.

Textbooks

- No state policy currently exists.

Transportation

- School buses owned and operated by private schools or under contract for a private school must conform to state laws and regulations of the South Carolina Board of Education. Buses failing to comply with the laws and regulations must be painted a color other than yellow and are not entitled to the privileges and protection of a school bus operating on the highways. [S.C. Code §59-67-40](#).
- Private school bus drivers must be certified by the South Carolina Board of Education. [S.C. Code §59-67-108](#).

Resources

Contact Information – State and Federal Departments of Education

- South Carolina Department of Education
1006 Rutledge Building
1429 Senate Street
Columbia, SC 29201
Phone: (803) 734-8500
Fax: (803) 734-3389
Email: info@ed.sc.gov
Website: <http://ed.sc.gov/>
- U.S. Department of Education: [South Carolina](#)

Information and Legislation

- [South Carolina Department of Education](#)
- [South Carolina Department of Education: Private School Headcounts](#)
- [South Carolina Department of Education: Equitable Services to Private Schools](#)
- [South Carolina Code of Laws](#)
- [Title 59: Education](#)
- [South Carolina Code of Regulations](#)

School Choice Programs

Education Scholarship Trust Fund Program*

** In September 2024, the South Carolina Supreme Court ruled that key provisions of the Education Scholarship Trust Fund (ESTF) Act were unconstitutional. The ESTF program, enacted in 2023, aimed to provide eligible families with up to \$6,000 annually to cover various educational expenses, including private school tuition, through education savings accounts (ESAs). As a result of the ruling, the South Carolina Department of Education was enjoined from disbursing ESTF scholarships for private school tuition and fees. However, the court's decision did not address other uses of the scholarship funds, such as for tutoring or educational materials, leaving the status of these provisions uncertain. Please refer to the South Carolina DOE for updates on the status of the ruling.*

The South Carolina Legislature passed [Bill 62](#) and the governor signed it on 5 May of 2025, which may resolve the SC. Supreme Court ruling above. This bill updated [S.C. Code 59 8](#).

The [Education Scholarship Trust Fund \(ESTF\) Program](#) provides \$7,500 scholarships to qualifying South Carolina students. The South Carolina Department of Education administers the ESTF and has contracted with ClassWallet for programmatic support and to manage the distribution of scholarship funds to participating families.

Education service providers are a person or organization approved by the SC Department of Education to provide educational goods and services to scholarship students.

ESA Application Process

- **Step 1:** To submit an application, complete the Education Service Provider application form.

Education Service Provider Application*

*Note that there are multiple categories of Education Service providers. See Section 59-8-140.

- “Independent Schools” must:
 - Be located in South Carolina.
 - Have an educational curriculum that includes courses set forth in the state's diploma requirements.
 - Meet the compulsory attendance State Board of Education approval requirements in Section 59-65-10.
- “Online Education Classes / Courses (vendors who provide individual classes)” do not have those restrictions.
- **Step 2:** You will receive notification of the state's decision within 5 business days of your submission.

- **Step 3:** Within 3 business days of your ESP Application approval, you will receive an email from ClassWallet with step-by-step instructions on finalizing your registration and creating your ClassWallet account. This final step will allow you to receive payments from families and students.

Statutes and Rules

[South Carolina Code § 59-8-110 through 59-8-220](#)

- An education service provider that is not an accredited or licensed school must submit documentation of completed background checks to the department as part of their initial application. Section 59-8-150(A). *(See Option 2: Accreditation through an accrediting entity accepted by Higher Education (Cognia). Public school districts and schools must meet the accreditation requirements and timelines set forth by the external accrediting entity. See R.43-300(II)(B) at this [link](#))*
- Demonstrate their financial viability by filing a surety bond with the department prior to the start of the school year if they are to receive fifty thousand dollars or more during the school year. After their first school year of participation the surety bond is required of education service providers who exceed fifty thousand dollars in qualifying expenses received in the previous school year. Section 59-8-150(B).
- Education service providers that provide full-time academic instruction shall:
 - (a) ensure that each scholarship student in grades three through eight takes the SC Ready or SC Ready annual state summative assessment or alternative summative assessment required of students in public schools in this State;
 - (b) in lieu of the assessments required by subitems (a), ensure that each scholarship recipient in grades three through eight takes a nationally norm-referenced summative assessment annually or a formative assessment at the beginning of the school year, at the end of the first semester, and at the end of the school year. The assessment must be approved by the department, aligned with state standards, and include a linking study; *(See the assessments at this [link](#)).*
 - (c) ensure that each scholarship student in grades nine through twelve takes a department- approved, nationally norm-referenced assessment, formative assessment, or assessment that demonstrates the student’s college or career readiness. Section 59-8-150(C).

Useful Websites

[Frequently asked Questions](#)

[South Carolina School Choice Alliance](#).

[Educational Credit for Exceptional Needs Children \(ECENC\)](#)

The ECENC program was reorganized by the SC General Assembly in 2016. The program includes the Parental Refundable Tax Credit, the Educational Credit for Exceptional Needs Children's Fund, and scholarship grants provided through Exceptional SC.

Refundable Educational Credit for Exceptional Needs Children

§12-6-3790 provides that South Carolina Parental Refundable Tax Credits may not exceed \$2 million for each tax year.

The SCDOR will begin accepting the 2024 Application for Parental Refundable Credit, on February 2, 2025, at 8:30 a.m. Once approved, applicants who receive an approval notice can review the instructions above for claiming the refund.

Parents or guardians of exceptional needs students can pay the student's tuition at an [eligible school](#), then apply for a tax credit toward their South Carolina Income Tax bill as outlined below:

1. Parents or guardians make their payment to an eligible school for their qualifying student's tuition.
2. Parents complete and submit the Application for Parental Refundable Credit on [MyDORWAY](#), our free and secure tax portal. The maximum amount of refundable credit that may be requested for each qualifying student is \$11,000 or the amount paid for tuition, whichever is less, minus the amount of scholarship the qualifying student receives from Exceptional SC. Exceptional SC scholarships are not considered an out of pocket payment and cannot be claimed for this credit. Save documentation and the credit approval notice from the SCDOR with your tax records, including the exceptional needs child's proof of eligibility.
3. The SCDOR will tentatively approve the Parental Refundable Credit requests on a first come, first-served basis according to the applicants' representations as long as the \$2 million cap* has not been met.
4. When you file your South Carolina Income Tax return, claim the tentatively approved Parental Refundable Credit on the [I-361](#).

Eligible Schools

A [list of eligible schools](#) is periodically updated by the Education Oversight Committee (EOC). Scholarship applications can be submitted (but not awarded) before the school receives official EOC approval.

An eligible school must support students with documented disabilities through a specially designed program or a resource center. In order to receive an Exceptional SC student scholarship, the school must also: be a private primary or secondary schools 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 a 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, SCACS, PAIS, and/or SCISA; and complete an annual compliance audit.

Every year, private schools wishing to participate in this program must apply for eligibility with the EOC. This application process helps protect students and families by ensuring schools meet/continue to meet the program eligibility requirements. A school must provide the EOC with information on the school's eligibility (outlined above), assessment score data from the previous school year, the number of grants received in the previous school year, and a copy of an audit of the organization's financial statements to be considered for eligibility.

If your school is interested in participating, please visit the [EOC website](#) for more information.

Exceptional SC Scholarship Fund

The Exceptional SC 501(c)(3) scholarship fund (also known as the Educational Credit for Exceptional Needs Children) was created by the South Carolina Legislature. The fund is made up of tax-deductible donations that serve as scholarships for the private school tuition of exceptional needs students in South Carolina. To receive a scholarship, exceptional needs students [complete an application](#) to prove eligibility. The [Exceptional SC board](#) reviews applications and awards scholarships based on a number of criteria. Students who are awarded the scholarship must [attend a school that the Education Oversight Committee has approved](#) for program participation.

As stated in legislation, 95% of all donations go directly to student scholarships and 5% supports program administrative costs.