

Dependent Tuition Assistance Program Guidelines

The Ohio State University offers a tuition assistance benefit to the eligible dependents of eligible faculty and staff. The university's assistance is credited toward the Instructional and General fees for courses taken at Ohio State.

Eligibility

Faculty and Staff

Faculty and staff must hold an eligible appointment of at least 50% FTE. Eligible appointments include Regular appointments of faculty, unclassified staff, classified civil service staff, or auxiliary faculty (excludes lecturer), or Term appointments of clinical instructor house staff.

Eligibility begins:

- upon employment in an eligible appointment of at least 50% FTE by the time that the dependent applies for assistance (**effective autumn 2008**); and
- is contingent upon the employee continuing to work in an eligible appointment throughout the entire quarter for which the benefit is applied.

Dependents

- An eligible employee's legal spouse.
- An eligible employee's or the employee's spouse's natural-born or adopted child¹.
- An eligible employee's foster child¹ who has lived with the employee for at least five years.
- An unmarried child who is age 23 or younger and eligible to be claimed **OR** age 24 or older and **claimed** as a dependent on the employee's (or same-sex domestic partner's) Federal Form 1040 U.S. Individual Income Tax Return for the academic year for which tuition assistance is requested.

Same-Sex Domestic Partner¹

- An eligible employee's same-sex domestic partner.
- An eligible employee's same-sex domestic partner's natural-born or adopted child.
- An eligible employee's same-sex domestic partner's foster child has lived with the domestic partner for at least five years.

Enrollment

- To enroll in the program, you must complete a Dependent Tuition Assistance Application, available online at hr.osu.edu/forms/ben/tuitdep.pdf.
- A separate application must be completed for each academic year for each dependent to whom Dependent Tuition Assistance is to apply. An application should be

¹ To be considered an eligible dependent child or same-sex domestic partner, he or she must meet the criteria outlined in the Dependent Eligibility Guidelines for Dependent Tuition Assistance online at hr.osu.edu/hrpubs/ben/depeligibility.pdf and the employee and domestic partner have completed an Affidavit of Domestic Partnership online at hr.osu.edu/forms/#domesticpartnership.

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Enrollment, continued

completed for the entire academic year, even if you are not sure which quarters your dependent(s) may enroll in classes (only the quarters attended will be counted toward the program's benefit limits).

- The quarterly deadlines for submitting Dependent Tuition Assistance applications are:
 - Entire Academic Year: July 15
 - Autumn Quarter: July 15
 - Winter Quarter: November 1
 - Spring Quarter: February 1
 - Summer Quarter: April 15
- If an application is submitted after the applicable deadline, it will be the dependent's responsibility to pay up-front **all** of the fees for the quarter by the date established by the University Registrar; and the Office of Human Resources will continue to process late applications until the last day of regularly scheduled classes for that quarter.
- To verify a late posting of the benefit, a dependent may view you're his/her online student account. After a late application has been posted to the account, a refund will be issued through the Office of Fees and Deposits.
- The Office of Human Resources will **not** process retroactive applications for previous quarters.

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- Qualified eligible dependents may receive assistance for courses taken through undergraduate, graduate, or professional degree-granting programs at Ohio State.
- A dependent must first be admitted to the university through either the Admissions Office or the Office of Continuing Education.
- **Effective Summer 2009** the program pays based on the dependent's fee schedule for only the instructional and general fees.
 - A dependent of one eligible employee receives a 50% benefit up to a maximum of \$2,812.50² per quarter or \$4,220.00² per semester
 - A dependent of two eligible employees receives a 75% benefit up to a maximum of \$4,218.75² per quarter or \$6,330.00² per semester.
- The program **does not pay** for application fees, registration fees, late fees, lab fees, computer fees, student activity fees, RPAC fee, COTA bus fee, insurance, books, etc.
- Courses must be taken for credit. The program will not pay for a course that is audited.
- After the application is approved and the dependent has enrolled in classes for the quarter, the tuition assistance benefit will reflect as a credit against the fees assessed for that quarter.
- The dependent is responsible for paying the difference between the tuition assistance benefit amount and the total fees that are assessed.
- Dependent Tuition Assistance benefits are available to each eligible dependent for the greater of either 12 total quarters or 200 credit hours of enrollment.

² These maximum benefit amounts are based on 2008-09 academic year tuition rates, and are subject to change.

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- A dependent may not receive tuition assistance benefits as both an employee and as a dependent.
- If a dependent receives financial aid through the university, the amount of tuition assistance that will be provided by the university may be reduced by the amount of the financial aid received that, when combined with the tuition assistance benefit, exceeds the total tuition fees for the term.
- A dependent must follow the rules of being an Ohio State student, including registering for classes, paying fees, and withdrawing from classes by the applicable deadlines.
- Any forfeiture charges for failed or withdrawn courses will be the responsibility of the dependent and the hours associated with them will be counted against the program's 200-hour benefit limit.
- **Failure to meet these conditions will require payment by the dependent to the Office of Fees and Deposits for any costs associated with course enrollment.**

Tax Implications³

- Graduate-level tuition assistance benefits are subject to taxation. This legislation is subject to change.
- The full tuition assistance benefit for a same-sex domestic partner and/or his or her dependent child is subject to taxation.
- For additional information on the taxability of this benefit, contact OHR Payroll Services at taxoffice@hr.osu.edu, (614) 292-2311, refer online at hr.osu.edu/payroll/taxgradclass.htm, or refer to IRS [Publication 970](#), *Tax Benefits for Education*.

Change in Employment Status

- In the event of an eligible employee's retirement, total disability, or death after completion of at least ten years of university service, the employee's dependent(s) will retain eligibility for the remaining balance of his/her maximum dependent tuition assistance benefit of twelve quarters or 200 credit hours. To utilize this benefit the dependent must enroll at Ohio State within **five years** following the event.
- In the event of an eligible employee's extended military leave of absence due to a call to active duty by an Act of Congress or the President of the United States, the employee's dependent(s) will retain eligibility to receive the dependent tuition assistance benefit during the entire duration of the military leave.
- In the event of a reduction in force that results in an eligible employee's termination or reduction in appointment to less than 50% FTE, the employee's dependent(s) will retain eligibility to receive the dependent tuition assistance benefit for the remainder of the quarter in which the severance period ends, if the employee is eligible for the severance plan.
- In the event that an eligible dual parent's FTE falls below 50% for any reason (termination, change of appointment, etc.) the tuition assistance benefit will decrease from 75% to 50%, effective with the date of the employment change. The dependent is responsible for paying any outstanding balance that may appear on the fee statement.

³ The amount exempted from taxation was current at the time this document was written; however, you should refer to IRS Publication 970, available online at www.irs.gov/pub/irs-pdf/p970.pdf, for the most current information on the taxability of employer-provided educational assistance.

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- In the event of an eligible employee's termination of employment for any other reason, tuition assistance benefits cease immediately and the dependent will be responsible for paying the full quarterly tuition which will appear on the fee statement.

For More Information

If you have additional questions, please contact the following for more information:

- Continuing Education at (614) 292-8860, or continuinged.ohio-state.edu/
- Fees and Deposits at (614) 292-3337, or treasurer.ohio-state.edu/stud_guards/feesdeposits.html
- University Registrar at (614) 292-8500, or ureg.ohio-state.edu
- Office of Human Resources Payroll Services at taxoffice@hr.osu.edu, (614) 292-2311, or hr.osu.edu/payroll/taxgradclass.htm
- IRS, www.irs.gov/pub/irs-pdf/p970.pdf [Publication 970](#), *Tax Benefits for Education*
- Office of Human Resources Customer Service Center (see below)