

Faculty and Staff Tuition Assistance Program Guidelines

The Ohio State University offers a tuition assistance benefit to eligible faculty and staff, which is credited toward the Instructional, General, and non-Ohio resident fees for courses taken at Ohio State.

Eligibility

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. Your eligible appointment must be at least 75% full-time equivalent (FTE).

- The benefit is available to faculty and staff upon employment in an eligible appointment. You must be employed in the eligible appointment on the first day of the term for which the benefit is applied. You must continue to work in an eligible appointment throughout the entire academic term, including the entire last week of classes of the term for which the benefit is applied.

Enrollment

- You must first be admitted to the university through either the Admissions Office or the Office of Continuing Education. Contact the University Registrar or Continuing Education for assistance (see page 3 for contact information).
- You are not required to complete an application for Faculty and Staff Tuition Assistance. After your eligibility information is verified by the Office of Fees and Deposits, the tuition assistance benefit will reflect as a credit against the fees assessed for that academic term on your fee statement.

Program Highlights

- The Faculty and Staff Tuition Assistance Program pays for Instructional, General, and non-Ohio resident fees **only**, up to \$6,211¹ per quarter or \$9,316¹ per semester.
 - The program **does not** pay for application fees, registration fees, late fees, lab fees, computer fees, student activity fees, recreational sports fee, COTA bus fee, insurance, books, etc.
 - **Note:** Faculty and staff cannot join RPAC via the student recreational sports fee, they must sign-up for the faculty and staff membership, refer online to rpac.osu.edu for details.
- You are responsible for the difference between the university's approved tuition assistance benefit and the total fees associated with taking courses at Ohio State.
- You may enroll in undergraduate, graduate or professional degree-granting programs upon meeting the university's admission requirements.
- HR Policy 2.35 (hr.osu.edu/policy) limits course work to 10 credit hours per academic term.
- Course(s) must be taken for credit at The Ohio State University. The program will not pay for a course that is audited.

¹ These maximum benefit amounts are based on 2011-12 academic year tuition rates, and are subject to change.

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Program Highlights, continued

- Courses must be completed with a passing grade. If you do not receive a passing grade, you will owe the total cost of the course to the Office of Fees and Deposits.
- You are not eligible to receive tuition assistance benefits as both an employee and as a dependent.
- If you receive other 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 that, when combined with the tuition assistance benefits exceeds your total tuition fees for the term.
- You must follow the rules of being a student at Ohio State, including registering for classes, paying fees, and withdrawing from classes by the applicable deadlines.
- The program will pay a forfeiture charge for *one* term during your employment, regardless of the reason for the charge (a completed form from the employee and approval from the Office of Human Resources is required). After utilizing this *one-time* waiver of forfeiture charges, any future forfeiture charges for withdrawing from courses after the full refund period will be your responsibility.
- **Failure to meet any of the conditions stated above will require payment by you to the Office of Fees and Deposits for any costs associated with course enrollment. Unless you have an approved Program Exception, enrolling for more than 10 credit hours per term after the use of two No-Fault Exceptions will result in loss of all tuition assistance benefits for the current term of enrollment.**

Scheduling of Courses

- Employees may enroll in day and/or evening courses. Scheduled class time and course work must not interfere with the performance of job duties and responsibilities; however, supervisors/managers are encouraged to allow flexible schedules when possible. If courses are taken during your normally scheduled work hours, you should discuss the possibility of a modified schedule with your manager. A modified work schedule should accommodate your course schedule and still allow you to meet the expectations of your job. The agreed upon schedule should be documented with the “Request for Course Enrollment During Regularly Scheduled Work Hours” form (hr.osu.edu/forms/#tuitionassistance). A copy of the completed form should be kept in your personnel file.

Tax Implications

- Undergraduate tuition assistance benefits are not currently subject to taxation.
- Graduate-level tuition assistance benefits that do not exceed \$5,250¹ in a calendar year are not subject to taxation. However, if graduate-level tuition assistance benefits exceed \$5,250¹ in a calendar year, the amount over \$5,250¹ is generally subject to taxation. For additional information on the taxability of this benefit, contact Payroll Services, or visit <http://controller.osu.edu/pay/pay-tax.shtm#gradtui>.

¹ 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 irs.gov/pub/irs-pdf/p970.pdf, for the most current information on the taxability of employer-provided educational assistance.

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Change in Employment Status

- In the event of retirement, disability separation, or a reduction in force that results in termination or a reduction in your appointment to less than 75% FTE, eligibility for tuition assistance benefits is continued for the remainder of the term in which the employment change occurs.
- In the event of any other termination of employment with the university, tuition assistance benefits will cease, and you will be responsible for paying the full term tuition, which will appear as a charge on your fee statement.

For More Information

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

- Undergraduate Admissions at (614) 292-3980, askabuckeye@osu.edu, or undergrad.osu.edu/admissions
- Continuing Education at (614) 292-8860, ced.osu.edu
- Graduate Admissions at domestic.grad@osu.edu or gradadmissions.osu.edu
- University Registrar at (614) 292-8500 or registrar.osu.edu
- Payroll Services at (614) 292-2311 or ctrl.ohio-state.edu/pay/pay-tax.shtm
- Office of Human Resources Customer Service Center (see below)