Dependent Tuition Assistance Program Guidelines

The Ohio State University offers eligible faculty and staff a Dependent Tuition Assistance Program for their eligible dependents. The university’s assistance is credited toward the instructional and general fees for courses taken at Ohio State.

Eligibility

Eligible Faculty and Staff

To be eligible for the Program, a faculty or staff member must hold an eligible appointment of at least 50% FTE at the time he or she applies for the dependent tuition assistance. Eligible appointments include Regular appointments of faculty, unclassified staff, classified civil service staff, and auxiliary faculty, and Term appointments of clinical instructor house staff.

To remain eligible for the Program, the faculty or staff member must remain continuously employed in an eligible appointment of at least 50% FTE for the entire academic term to which the dependent tuition assistance benefits apply, including the first day of that academic term and the entire last week of finals of that academic term.

Eligible Dependents

The following individuals are eligible for Program benefits if they have been admitted to the university through either the Admissions Office or the Office of Distance Education and eLearning:

- An eligible employee’s legal spouse.
- An eligible employee’s same-sex domestic partner.¹
- An eligible employee’s unmarried child. For this purpose, “child” means (1) a natural-born child of the eligible employee, (2) a step-child of the eligible employee, (3) an adopted child of the eligible employee (or a child who has been legally placed with the eligible employee for adoption), and (4) a foster child of the eligible employee who has lived with the employee for at least five years.
- An eligible employee’s same-sex domestic partner’s (1) unmarried natural-born child, (2) unmarried adopted child, or (3) unmarried foster child who has lived with that same-sex domestic partner for at least five years.¹

¹ To participate in the Program, the eligible employee and his or her same-sex domestic partner must complete an Affidavit of Same-Sex Domestic Partnership, which is available online at hr.osu.edu/forms/#domesticpartnership.

Human Resources has the authority to administer the Program, to interpret its provisions and to decide, among other things, satisfaction of eligibility requirements and claims for benefits. All decisions of Human Resources will be final and binding on all persons.

Enrollment

- To enroll in the Dependent Tuition Assistance program, sign in to eProfile.osu.edu, go to eBenefits, and complete the application each term for each dependent.

- The deadline for enrolling online or submitting a Dependent Tuition Assistance application for a particular academic term is based on the university academic calendar. For each academic term, all applications must be submitted by the “no forfeiture” (100% refund) date, which currently is the first Friday of classes during that academic term. No applications will be accepted for an academic term after that date. Refer to the Dependent Tuition Assistance Enrollment Schedule online at hr.osu.edu/benefits/eb_tuitionassistance.aspx.

- Human Resources will not process retroactive applications for previous terms.

Program Guidelines

- Eligible dependents may receive tuition assistance benefits for courses taken through undergraduate, graduate, or professional degree-granting programs at Ohio State.
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- Dependent tuition assistance benefits are based on the dependent's fee schedule, and only apply to instructional and general fees.
  - A dependent of one eligible employee will receive a 50% benefit, up to a maximum of $4,820.00 per semester.
  - A dependent of two eligible employees will receive a 75% benefit, up to a maximum of $7,230.00 per semester.
These maximum benefit amounts are based on current tuition rates. The above amounts reflect the tuition rates for the 2013-2014 academic year and, thus, are subject to change.

- Dependent Tuition Assistance benefits are available to each eligible dependent for a maximum of 8 total semesters and 140 semester hours of enrollment (the “Maximum Benefit Limit”).

- The Program covers only Undergraduate Instructional Fees and Undergraduate General Fees. The Program does not pay for application fees, registration fees, Instructional Fee Surcharge above 18 semester hours, General Fee Surcharge above 18 semester hours, late fees, lab fees, computer fees, study abroad fees, student activity fees, RPAC fee, COTA bus fee, insurance, books, etc.

- Courses must be taken for credit. The Program will not provide dependent tuition assistance benefits for a course that is audited.

- After an application for an academic term is approved and the dependent has enrolled in classes for that term, the tuition assistance benefit will be reflected as a credit against the instructional and general fees assessed for that term. The dependent shall be responsible for paying the difference between the tuition assistance benefit amount and the total fees that are assessed.

- A dependent may not receive tuition assistance benefits as both an employee and a dependent.

- If a dependent receives financial aid through the university, the amount of tuition assistance benefits provided by the university under this Program may be reduced by the amount of the financial aid received that, when combined with the tuition assistance benefit, exceeds the total instructional and general fees for the academic 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, to participate in the Program.

- Any forfeiture charges for failed or dropped courses will be the responsibility of the dependent. The credit hours associated with failed and dropped courses will be counted against the Program’s Maximum Benefit Limit (described above).

- Failure to meet any terms and conditions of this Program will require payment by the dependent to the Office of the University Bursar for all costs, including instructional and general, associated with course enrollment.

Taxation of Dependent Tuition Assistance Benefits

The University does not provide tax advice; however, general information regarding the federal taxability of the Dependent Tuition Assistance benefits provided to active eligible employees is summarized below. Individuals with questions about their tax liability relating to the Dependent Tuition Assistance Program should contact their personal tax consultant or advisor. Additional information regarding educational assistance plans in general is available in IRS Publication 970, which is available at www.irs.gov/pub/irs-pdf/p970.pdf.

Program participants, including retirees, employees and their eligible dependents, are fully responsible for any tax liability resulting from benefits provided under the Program.
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Undergraduate-Level Dependent Tuition Assistance Benefits

- Undergraduate-level tuition assistance benefits for an eligible employee’s legal spouse are exempt from federal taxation.
- Undergraduate-level tuition assistance benefits for an eligible employee’s child are exempt from federal taxation if the child is eligible to be claimed as a tax dependent on the employee’s federal income tax return for the calendar year to which the benefits apply. If the eligible employee’s child is not eligible to be claimed as a tax dependent on the employee’s federal income tax return, then the undergraduate tuition assistance benefits are subject to federal taxation.
- Undergraduate-level tuition assistance benefits for an eligible employee’s same-sex domestic partner are subject to federal taxation.
- Undergraduate-level tuition assistance benefits for a same-sex domestic partner’s child are subject to federal taxation unless the child is eligible to be claimed as a tax dependent child of the eligible employee on the employee’s federal income tax return for the calendar year to which the benefits apply.

Graduate-Level Dependent Tuition Assistance Benefits

- Graduate-level tuition assistance benefits for all dependents are subject to federal taxation.

For More Information

For additional information, contact the following:
- Office of Distance Education and eLearning at 614-292-8860, or ced.osu.edu
- Office of Human Resources Customer Service Center at service@hr.osu.edu, 614-292-1050, or 1-800-678-6010
- Student Consolidated Services Center at 614-292-0300, scsc@osu.edu, or ssc.osu.edu