Dependent Tuition Assistance Program
Program Guidelines

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

Eligibility

Eligible Employees
To be eligible for the Program, a faculty or staff member must hold an eligible appointment of at least 50% FTE on the first day of the academic term to which the benefit applies. For purposes of the Program, “eligible appointment” means a regular or term appointment of Faculty, Senior Administrative and Professional Staff, Administrative and Professional Staff, Classified Civil Service Staff, Auxiliary Faculty, Visiting Faculty or Clinical Instructor House Staff.

Eligible Dependents
The following individuals are eligible to participate in the Program if they have been admitted to the university through either the Admissions Office (Undergraduate, Graduate, and Professional) or the Office of Distance Education and eLearning:

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

*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 http://hr.osu.edu/forms/#domesticpartnership.

The Office of 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 the Office of Human Resources will be final and binding on all persons.
Enrollment

- Tuition assistance under the Program is provided on an academic term basis and eligible employees must enroll for each academic term that assistance is requested.

- To enroll in the Program for an academic term an eligible employee must sign in to eProfile.osu.edu, go to eBenefits, and complete the application for that term for each dependent. Eligible employees requiring paper should complete the Dependent Tuition Assistance Application found at hr.osu.edu/forms or contact HR Customer Service for assistance.

- 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 the no forfeiture date.

- Retroactive applications for previous terms will be denied.

Program Guidelines

- Eligible dependents may receive tuition assistance for courses taken for credit through undergraduate, graduate, or professional programs at Ohio State.

- Dependent tuition assistance benefits are based on the dependent’s fee schedule.
  - For an eligible dependent of one eligible employee, the Program covers 50% of the dependent’s Instructional and General Fees, up to a maximum of $4,820 per semester.
  - For an eligible dependent of two eligible employees, the Program will cover 75% of the dependent’s Instructional and General Fees, up to a maximum of $7,230 per semester.

  These maximum benefit amounts are based on current undergraduate tuition rates and, thus, are subject to change.

- An eligible dependent may participate in the Program and receive dependent tuition assistance benefits for a maximum of eight semesters or 140 semester hours of enrollment, whichever is greater (the “Maximum Benefit Limit”).

- The Program covers only Instructional and General Fees (subject to the limitations described in these Guidelines). The Program does not cover any other types of fees, including, but not limited to, application fees, registration fees, the Instructional Fee Surcharge for credits above 18 credit hours, the General Fee Surcharge for credits above 18 credit hours, late fees, lab fees, computer fees, study abroad fees, student activity fees, RPAC fees, COTA bus fees, insurance, books, or Non-Resident Fees (out of state).

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

- If a Program application for an academic term is approved, the dependent has enrolled in classes for that term and the dependent has not reached the Maximum Benefit Limit, the
tuition assistance benefit will be reflected as a credit against the Instructional and General Fees assessed for that term up to the Maximum Benefit Limit. The dependent shall be responsible for paying the difference between the tuition assistance benefit provided under the Program and the total fees that are assessed for the academic term.

- 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 the Program will be reduced so the combined total of financial aid and tuition assistance do not exceed the total Instruction and General Fees for the academic term.

- To participate in the Program, the dependent must adhere to the requirements, rules, and policies pertaining to Ohio State students such as registering for classes, paying fees, and withdrawing from classes by the applicable deadlines.

- Any forfeiture charges for failed or dropped courses will be covered under the Program. The credit hours associated with failed and dropped courses will be counted against the Program’s Maximum Benefit Limit (described above). Late fees will not be covered.

- 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 Fees, associated with course enrollment.

**Change in Employment Status**

- In the event of an eligible employee’s total disability, death or retirement after completion of at least 10 years of continuous Ohio State service in at least a 50% FTE regular appointment at time of event as defined in the University Guide to Retirement.
  - The employee’s eligible dependent(s) who are enrolled on the date of such retirement, total disability or death will remain eligible under the Program until they reach the Maximum Benefit Limit (described above).
  - The employee’s eligible dependent(s) will be entitled to utilize this benefit if they enroll at Ohio State within five years following the date of such retirement, total disability, or death.

  For purposes of this Program, “total disability” means the eligible employee is mentally or physically unable to perform the essential material function of his or her own occupation for at least 12 months or longer.

- In the event of an eligible employee’s military leave of absence, the employee’s eligible dependent(s) will remain eligible to receive the dependent tuition assistance benefit during the entire duration of the military leave or, if earlier, until they reach the Maximum Benefit Limit.

- 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 and the employee is eligible for the university’s Staff Severance Program, the employee’s eligible dependent(s) will remain eligible to receive the dependent tuition assistance benefit through the end of the academic term in which the employee’s severance period ends.
• In the event that a dependent is the eligible dependent of two employees and one of those employee’s FTE falls below 50% for any reason (termination, change of appointment, etc.), the tuition assistance benefit will decrease from 75% to 50% for the academic term following the change in employment.

• In the event of an eligible employee’s termination of employment for any other reason during an academic term, tuition assistance benefits will cease the academic term following the termination of employment.

Taxation of Dependent Tuition Assistance Benefits

The university does not provide individual tax advice to participants in the Program; however, general information regarding the federal tax treatment of benefits under the Program is summarized below. Individuals with questions about the tax treatment of benefits provided under the Program should contact their personal tax consultant or advisor. Additional information regarding educational assistance programs 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.

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 additional information, please contact the following:
• Office of Distance Education and eLearning at (614) 292-8860, or odee.osu.edu
• Student Service Center at (614) 292-0300, ssc@osu.edu, or ssc.osu.edu
• Payroll Services for questions regarding the tax treatment of tuition assistance benefits, (614) 292-2311 or controller.osu.edu/pay/pay-tax.shtm
• Office of Human Resources Customer Service Center (see below)