

Dependent Tuition Assistance Plan

Amended and restated effective as of August 1, 2018

The Ohio State University offers eligible faculty and staff a Dependent Tuition Assistance Plan (Plan) 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 Plan, 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 Plan, "eligible appointment" means a regular or term appointment of Faculty, Senior Administrative and Professional Staff, Administrative and Professional Staff, Classified Civil Service Staff, Associated Faculty, Visiting Faculty, Clinical Instructor House Staff or Post-Doctoral Researcher.

Eligible Dependents

The following individuals are eligible to participate in the Plan 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 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 grandfathered same-sex domestic partner.* For this purpose, "grandfathered same-sex domestic partner" means a same-sex domestic partner who received dependent tuition assistance under the Plan for the Autumn 2017 semester.
- A grandfathered child of an eligible employee's same-sex domestic partner.* For this purpose, "grandfathered child" means an individual who: (a) is the same-sex domestic partner's (1) unmarried biological child, (2) unmarried adopted child (or a child who has been legally placed with the same-sex domestic partner for adoption), or (3) unmarried foster child who has lived with that same-sex domestic partner for at least five years; and (b) received dependent tuition assistance under the Plan for the Autumn 2017 semester.

*To participate in the Plan, the eligible employee and his or her grandfathered same-sex domestic partner must have completed an Affidavit of Same-Sex Domestic Partnership.

The Office of Human Resources has the authority to administer the Plan, 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.



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Enrollment

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

Benefit Detail

- 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 Plan will cover 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 Plan 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 at any time and without notice.

- An eligible dependent may participate in the Plan 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 Plan covers only Instructional and General Fees (subject to the limitations described in this Plan). The Plan 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 Plan will not provide dependent tuition assistance benefits for a course that is audited.
- If a Plan 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 Plan 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 Plan will be reduced so the combined total of financial aid and tuition assistance does not exceed the total Instructional and General Fees for the academic term.
- To participate in the Plan, 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 applicable to Instructional and General Fees for failed or dropped courses will be covered under the Plan. The credit hours associated with failed and dropped courses will be counted against a dependent's Maximum Benefit Limit (described above). Late fees will not be covered.
- Failure to meet any terms and conditions of this Plan 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

- If an eligible employee retires, becomes totally disabled (as defined below) or dies and, at the time of such event, the employee has completed at least 10 years of continuous university service while holding a regular appointment of at least 50% FTE, then the following rules will apply:
 - If the event occurs prior to September 1, 2017, the employee's eligible dependents who have used the tuition assistance benefits under this Plan at least once during the five year period following the date of the event (i.e., the date of retirement, determination of total disability or death) will be entitled to continue to use the benefits until the date they reach the Maximum Benefit Limit.
 - If the event occurs on or after September 1, 2017, the employee's eligible dependents will be entitled to use the tuition assistance benefits under this Plan until the last day of the academic term in which the fifth anniversary of the date of the event (i.e., the date of retirement, determination of total disability or death) occurs or, if earlier, the date the applicable dependent reaches the Maximum Benefit Limit.

For purposes of this Plan, "total disability" or "totally disabled" 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 of any other change in employment status pursuant to which an employee no longer meets the eligibility criteria under the Plan, the tuition assistance benefits under the Plan will cease immediately after the academic term in which such change in employment status occurs.
- 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.

Taxation of Dependent Tuition Assistance Benefits

The university does not provide individual tax advice to participants in the Plan; however, general information regarding the federal tax treatment of benefits under the Plan is summarized below. Individuals with questions about the tax treatment of benefits provided under the Plan 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.

Plan participants, including retirees, employees and their eligible dependents, are fully responsible for any tax liability resulting from benefits provided under the Plan.

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
- Buckeye Link at (614) 292-0300, buckeyelink@osu.edu, or buckeyelink.osu.edu
- Payroll Services for questions regarding the tax treatment of tuition assistance benefits, (614) 292-2311 or busfin.osu.edu/buy-schedule-travel/payroll-services/tax-information
- IRS Publication 970, *Tax Benefits for Education*, www.irs.gov/pub/irs-pdf/p970.pdf
- Office of Human Resources Customer Service Center (see below)