

# Dependent Tuition Assistance Plan

Effective as of September 7, 2021

The Ohio State University offers the Dependent Tuition Assistance Plan (Plan) to eligible faculty and staff for their eligible dependents. The Plan pays the instructional and general fees (up to Plan limits noted below in **Benefit Detail**) when an eligible employee's eligible dependent enrolls in classes at Ohio State.

## Eligibility

### Eligible Employees

To be eligible for the Plan, a faculty or staff member must hold an eligible appointment on the first day of the academic term to which the benefit applies. For purposes of the Plan, "eligible appointment" means (1) a regular or term appointment of Faculty, Senior Administrative and Professional Staff, Administrative and Professional Staff, Classified Civil Service Staff, Associated Faculty, Visiting Faculty, or Clinical Instructor House Staff and (2) such appointment is at least 50% full-time equivalent (FTE).

### 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. A legally separated spouse is not eligible.
- 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.

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.

## Enrollment

- Tuition assistance under the Plan is provided on an academic term basis. Eligible employees must enroll in the Plan for each academic term that assistance is requested.
- To enroll in the Plan for an academic term, an eligible employee should go to [Workday](#) and follow its steps to complete the application for that term for each dependent.



**THE OHIO STATE UNIVERSITY**  
HUMAN RESOURCES



[HR.OSU.EDU](http://HR.OSU.EDU) | [HRCONNECTION.OSU.EDU](http://HRCONNECTION.OSU.EDU)

1590 N. High Street, Suite 300 | Columbus, OH 43201 | 614-247-myHR (6947)

- If both parents are eligible employees, each parent must complete and submit the application for that term for each dependent. Taxation of the benefit will be determined per term by the parent submitting enrollment first.
- Eligible employees requiring a paper copy of the Dependent Tuition Assistance Application may print the PDF version available at [hr.osu.edu/forms](http://hr.osu.edu/forms) or contact HR Connection for assistance, using the phone number or email listed at the bottom of this page.
- Following processing of this application, a tuition credit will appear on the student's statement of account before the term begins, unless the maximum benefit has been used.
- The deadline for enrolling online via [Workday](#) or submitting a [Dependent Tuition Assistance Application](#) for a particular academic term is based on the university academic calendar. For each academic term, applications must be submitted by the last day for 100% refund for full term classes, which currently is the first Friday after classes begin for the **full** academic term. Eligible employees have an additional sixty (60) days from the last day for 100% refund for full term classes to request an exception by submitting a paper [Dependent Tuition Assistance Application](#). Applications received during this sixty (60) day exception window may have reduced number of payrolls to withhold applicable taxes, which could impact net payroll. Review the Registrar's [Registration, Fees, and Important Dates](#) for more information.
- Retroactive applications for previous terms will be denied.

## Benefit Detail

- Eligible dependents may receive tuition assistance for courses taken for credit through undergraduate or graduate (including 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).

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 under any other university tuition assistance benefit while receiving tuition assistance benefit under this Plan.

- 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 meet all eligibility criteria outlined above on the first day of the academic term they are enrolled. Failure to meet these requirements will result in loss of eligibility for the Plan for current and future terms.
- To participate in the Plan, you must provide, when requested, complete and factual information related to dependency verification. Failure to provide requested information will result in loss of eligibility for the Plan for future terms.
- 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 fee adjustments 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 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 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 or death) occurs or, if earlier, the date the applicable dependent reaches the Maximum Benefit Limit.
- 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](http://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. Applications received during the sixty (60) day exception window may have reduced number of payrolls to withhold applicable taxes, which could impact net payroll.**

**Taxation of the dual parent tuition assistance (75% benefit) will be determined per term by the parent submitting enrollment first.**

### 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.

### Graduate-Level and Professional-Level Dependent Tuition Assistance Benefits

- Graduate-level and Professional-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](http://odee.osu.edu)
- Buckeye Link at (614) 292-0300, [buckeyelink@osu.edu](mailto:buckeyelink@osu.edu), or [buckeyelink.osu.edu](http://buckeyelink.osu.edu)
- Payroll Services for information regarding the tax treatment of tuition assistance benefits [busfin.osu.edu/buy-schedule-travel/payroll-services/tax-information](http://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](http://www.irs.gov/pub/irs-pdf/p970.pdf)
- HR Connection (see below)

Plan history: This Plan was adopted in its current form on January 1, 2020, and was revised on February 17, 2021, March 15, 2021 and September 7, 2021.