

Faculty and Staff Tuition Assistance Plan

Specific Plan Details, last revised June 2025

The Ohio State University offers The Ohio State University Amended and Restated Section 127 Educational Assistance Plan (the “Plan”), also referred to for convenience in this summary as the Faculty and Staff Tuition Assistance Plan, to eligible faculty and staff. Subject to the conditions set forth below, the Plan pays the instructional, general, and non-Ohio resident fees (up to 10 hours per semester, not to exceed \$9,640 per semester¹) when an eligible employee enrolls in classes at Ohio State. The employee is responsible for fees not covered by the Faculty and Staff Tuition Assistance Plan.

Eligibility

To participate in the Plan, an individual must hold an eligible appointment. “Eligible appointment” means (1) a regular or term appointment of Faculty, Unclassified Staff, Classified Civil Service Staff, Associated Faculty, Visiting Faculty or Clinical Instructor House Staff and (2) such appointment is at least 75% full-time equivalent (FTE).

There is no waiting period under the Plan for individuals who hold an eligible appointment. However:

- You must be employed in an eligible appointment on the first day of the academic semester for which the benefit is applied.
- You must continue to work in an eligible appointment throughout the entire academic semester. For purposes of this Plan, the last day of an academic semester is the day of the commencement ceremony for that academic semester.
- For changes in employment status except as otherwise provided in the “Change in Employment Status” section below, if you lose eligibility to participate in the faculty and staff tuition assistance plan for any reason before the last day of the applicable academic semester, you will be responsible for the full tuition amount. Refer to “Change in Employment Status” below.

¹ These maximum benefit amounts are subject to change.



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Enrollment

- To participate in the Plan, you must first be admitted to the university through either the Admissions Office or the Office of Distance Education and eLearning. You may enroll in undergraduate, graduate, or professional degree-granting programs upon meeting the university's admission requirements.
- Tuition assistance under the Plan is provided on an academic semester basis. Eligible employees must enroll in the Plan for each academic semester that assistance is requested.
- To enroll in the Plan for an academic semester, an eligible employee must go to [Workday](#) during the applicable enrollment window to enroll for that semester.
- Eligible employees requiring a paper copy of the Faculty & Staff Tuition Assistance Application may contact HR Connection for assistance, using the phone number or email listed at the bottom of this document.
- The enrollment deadline for a particular academic semester is based on the university academic calendar. For each academic semester, applications must be submitted by the last day for a 100% refund for full semester classes, which currently is the first Friday after classes begin for the **full** academic semester. Review the Registrar's [Registration, Fees, and Important Dates](#) for more information.
- Eligible employees have an additional sixty (60) days from the last day for a 100% refund for full semester classes to request an exception by submitting a paper Faculty & Staff Tuition Assistance Application. Applications received during this sixty (60) day exception window may have a reduced number of payrolls to withhold applicable taxes, which could impact net payroll.
- Individuals who are waitlisted for a class should complete their enrollment by the deadline specified above for the applicable semester. This will allow for any eligible tuition assistance benefit to be applied to the student Statement of Account if the student moves from a waitlisted to an enrolled status.
- Following approval and processing of this application, a tuition credit will appear on the student Statement of Account before the semester begins.
- Retroactive applications for previous semesters will be denied.

Benefit Details

The Plan pays for instructional, general, and non-Ohio resident fees only, for up to 10 (ten) hours per semester not to exceed \$9,640 per semester.¹

- The Plan does not pay for any other fees or expenses, including, but not limited to, application fees, registration fees, late fees, lab fees, computer fees, student activity fees, recreational sports fees, COTA bus fees, insurance, or books.
- You are responsible for the difference between the tuition assistance benefit provided under the Plan and the total fees associated with taking courses at Ohio State.
- If you receive tuition-specific 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 amount of instructional, general and non-Ohio resident fees for the academic semester.
- To participate in the Plan, you 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.
- An individual who is eligible to participate in the Faculty and Staff Tuition Assistance Plan as an Ohio State employee and eligible to participate in the Dependent Tuition Assistance Plan as the dependent of an Ohio State employee may not participate in both plans simultaneously.

¹ These maximum benefit amounts are subject to change.

- Employees who anticipate being on a military leave of absence while participating in the Plan are invited to reach out to the Office of Human Resources with any questions about their tuition assistance benefit.

Failure to meet any terms and conditions of this Plan will require payment by you to the Office of the University Bursar for all costs, including instructional, general and non-Ohio resident fees, associated with course enrollment.

Fee Adjustments

You may incur fee adjustments (which also may be referred to as forfeiture charges) if you withdraw from any course(s). For withdrawals prior to August 26, 2025, the Plan will pay the withdrawal fee adjustments for *one* academic semester while you are actively employed with the university. Tuition fees incurred due to a change in eligibility or termination are not eligible for one-time fee adjustment. A completed [One-Time-Forgiveness Benefit Application](#) and approval from the Office of Human Resources is required for the Plan to pay such fee adjustments. After utilizing this *one-time* waiver of fee adjustments, any future fee adjustments will be your responsibility. This waiver does not apply to any tax liability resulting from the fee adjustments.

Effective August 26, 2025 the Plan will no longer pay withdrawal fee adjustments. Individuals who withdraw from classes on or after August 26, 2025 will be responsible for any fees associated with the withdrawal.

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 you desire to take courses 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. A copy of the completed form should be maintained in your personnel file in your department.

Taxation of 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 are fully responsible for any tax liability resulting from benefits provided under the Plan.**

Undergraduate-level tuition assistance benefits are exempt from federal taxation. Graduate-level and professional-level tuition assistance benefits that do not exceed \$5,250 in a calendar year are also exempt from federal taxation.

If graduate-level or professional-level tuition assistance benefits exceed \$5,250 in a calendar year, the amount in excess of \$5,250 is generally subject to taxation.

Change in Employment Status

Individuals who experience a disability separation, retire (including disability retirement), from the university and qualify to receive post-retirement university benefits (as described in [Preparing to Retire](#)) or experience a reduction in force that results in either a termination of employment or a reduction in your appointment to less than 75% FTE, you will continue to be eligible to participate in the Plan for the remainder of the academic semester in which such change in employment status occurs. If an individual dies during an academic semester in which tuition assistance is being used, the benefit will end, and no repayment will be required.

For all other changes in employment status or loss of eligibility to participate in the faculty and staff tuition assistance plan for any reason before the last day of the applicable academic semester, you will be responsible for the full tuition amount for the academic semester in which you lost eligibility. The tuition will automatically become due and will be reflected on your Statement of Account. Your Statement of Account is viewable through My Buckeye Link.

For More Information

This document is intended to be a useful summary of the Plan. In any instance of conflict between this document and the Plan, the Plan's provisions control. The Plan also provides benefits to Graduate Administrative Assistants, which are not addressed in this summary; please contact the Graduate School for questions regarding GAA tuition waivers.

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

- Office of Distance Education and eLearning at 614-292-8860 or online.osu.edu
- Graduate and Professional Admissions at gpadmissions@osu.edu or gpadmissions.osu.edu
- IRS Publication 970, *Tax Benefits for Education*, www.irs.gov/pub/irs-pdf/p970.pdf
- Payroll Services for information related to tuition assistance benefits busfin.osu.edu/buy-schedule-travel/payroll-services/tax-information
- Undergraduate Admissions at 614-292-3980, askabuckeye@osu.edu, or undergrad.osu.edu
- Buckeye Link at 614-292-0300 or buckeyelink@osu.edu or buckeyelink.osu.edu
- HR Connection (see below)

