

Faculty and Staff Tuition Assistance Plan

Effective January 1, 2018

The Ohio State University offers the Faculty and Staff Tuition Assistance Plan (Plan) to eligible faculty, staff and post-doctoral fellows. The Plan pays the instructional, general and non-Ohio resident fees (up to 10 hours per term) when an eligible employee or post-doctoral fellow enrolls in classes at Ohio State.

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, an appointment of Post-Doctoral Researcher or an appointment of Post-Doctoral Fellow,¹ and (2) such appointment is at least 75% full-time equivalent (FTE).

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

- You must be employed in an eligible appointment on the first day of the academic term for which the benefit is applied.
- You must continue to work in an eligible appointment throughout the entire academic term. For purposes of this Plan, the last day of an academic term is the day of the commencement ceremony for that academic term.
- Except as otherwise provided in the “Change in Employment Status” section below, if your employment terminates for any reason before the last day of the applicable academic term, you will be responsible for the full tuition amount. Refer to “Change in Employment Status” below.

Enrollment

To participate in the Plan, you must first be admitted to the university through either the Admissions Office or the Office of Extended Education. You may enroll in undergraduate, graduate, or professional degree-granting programs upon meeting the university’s admission requirements. Contact the University Registrar or Extended Education for assistance.

You are not required to complete an application to receive the tuition assistance benefit under the Plan. After the Office of the University Bursar verifies your eligibility information, the tuition assistance benefit will reflect as a credit against the fees assessed for that academic term on your fee statement.

Benefit Details

- The Plan pays for Instructional, General, and non-Ohio resident fees **only**, for up to 10 (ten) hours per term not to exceed \$9,640 per semester.²

¹ Post-doctoral fellows are not employees of the university. With respect to these appointments, references in this Plan to employment or changes in the status thereof refer to their status as non-employee post-doctoral fellows.

² These maximum benefit amounts are subject to change.



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- 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 fee, COTA bus fee, insurance, or books.
- You are responsible for the difference between the university's approved tuition assistance benefit and the total fees associated with taking courses at Ohio State.
- Faculty and staff utilizing the faculty and staff tuition assistance benefit may join the RPAC via the student recreational sports fee. You must sign up for the faculty and staff membership; refer online to rpac.osu.edu for details. Once you are no longer taking classes or utilizing the faculty and staff tuition assistance benefit, the RPAC membership will be adjusted to the faculty/staff rate.
- Course(s) must be taken for credit at The Ohio State University.
- You are not eligible to receive tuition assistance benefits as both an employee and as a dependent.
- If you receive other financial aid through the university, the amount of tuition assistance provided under the Plan will be reduced by the amount of the financial aid that, when combined with the tuition assistance benefits, exceeds your total tuition fees for the academic term.
- You must follow the rules of being a student at Ohio State, including registering for classes, paying fees, and withdrawing from classes by the applicable deadlines.

Failure to meet any of the conditions stated above will require payment by you to the Office of Fees and Deposits for any costs associated with course enrollment.

Fee Adjustments

You may incur fee adjustments (which also may be referred to as forfeiture charges) if you withdraw from courses. The Plan will pay the fee adjustment for *one* academic term while you are actively employed with the university. 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.

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.

Tax Implications³

Undergraduate tuition assistance benefits are not currently subject to taxation. Graduate-level tuition assistance benefits that do not exceed \$5,250 in a calendar year are not subject to taxation.

If graduate-level tuition assistance benefits exceed \$5,250 in a calendar year, the amount in excess of \$5,250 is generally subject to taxation. For additional information on the taxability of this benefit, contact Payroll Services, or visit <https://busfin.osu.edu/buy-schedule-travel/payroll-services/tax-information>.

³ The tax treatment of the tuition assistance benefit provided to University employees, including the amount exempted from taxation, was current at the

time this Plan was written. Since post-doctoral fellows are not employees, this summary of tax implications does not apply to them. For the most current information on the tax treatment of tuition assistance benefits provided under this Plan, you should consult with your tax advisor.

Tax withholdings for the tuition assistance benefit are based on the employee's current Form W-4 on record at the time the benefit is treated as taxable income. Your Form W-4 can be accessed through [Employee Self Service](#). An email notice will be sent to employees prior to the first pay from which taxes will be withheld, stating the specific pay periods affected and the amount that will be treated as taxable income.

Change in Employment Status

In the event of your retirement or disability separation under OPERS, STRS or the university's Alternative Retirement Plan or if you incur a reduction in force that results in termination of your 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 term in which such change in employment status occurs.

In the event of any other change in employment status that impacts your eligibility, the tuition assistance benefit will cease immediately, and you will be responsible for paying the full tuition for the academic term in which such change occurs. The tuition will automatically become due and will be reflected on your fee statement. Your fee statement is viewable through Buckeye Link.

For More Information

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

- Extended Education at 614-292-8860, odee.osu.edu/extended-education
- Graduate Admissions at gpadmissions@osu.edu or gpadmissions.osu.edu
- Office of Human Resources Customer Service Center at HR@osu.edu, 614-292-1050, or 1-800-678-6010
- Payroll Services at 614-292-2311 or busfin.osu.edu/buy-schedule-travel/accounts-payable/payroll-services
- Undergraduate Admissions at 614-292-3980, askabuckeye@osu.edu, or undergrad.osu.edu
- University Registrar at 614-292-0300 or buckeyelink@osu.edu