

Faculty and Staff Tuition Assistance Plan

As amended September 7, 2021

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. The Plan pays the instructional, general and non-Ohio resident fees (up to 10 hours per term, not to exceed \$9,640 per term¹) when an eligible employee 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 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 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 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 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 must go to [Workday](#) and follow its steps to complete the application for that term.
- Eligible employees requiring a paper copy of the Faculty/Staff Tuition Assistance Application may print the PDF version available at 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 statement of account before the term begins.
- The deadline for enrolling online via [Workday](#) or submitting a [Faculty & Staff 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

¹ These maximum benefit amounts are subject to change.

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 [Faculty & Staff 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.

- Individuals who are waitlisted for a class should complete their enrollment by the deadline specified above for the applicable term. This will allow for any eligible tuition assistance benefit to be applied to the student statement of account if moved from a waitlisted to an enrolled status.
- Retroactive applications for previous terms will be denied.

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 term.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 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, general and non-Ohio resident tuition for the academic term.
- 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.

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). The Plan will pay the fee adjustments 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.

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.

Tax withholding for income imputed to an employee as a result of any tuition assistance benefit received under the Plan is based on the employee's current Form W-4 on record at the time such amount is treated as taxable income. Your Form W-4 can be accessed in [Workday](#). 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. **Applications received during the sixty (60) day exception window may have reduced number of payrolls to withhold applicable taxes, which could impact net payroll.**

Change in Employment Status

If you retire from the university and qualify to receive post-retirement university benefits (as described in [Preparing to Retire](#)) or if you incur 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 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 under this Plan 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

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 contact the following for more information:

- Office of Distance Education and eLearning at 614-292-8860 or odee.osu.edu/extended-education
- 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 regarding the tax treatment of 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)