

# Non-Employee Tuition Assistance Program

As of September 7, 2021

The Ohio State University offers tuition assistance to non-employees in certain limited circumstances.

## Eligibility

To be eligible for tuition assistance benefits for an individual's own enrollment, the individual must:

- Be an active-duty member of the U.S. armed forces, or a civilian employee of the U.S. Department of Defense, assigned to a Reserve Officer Training Corps (ROTC) program at Ohio State and recognized by Ohio State as having an ROTC appointment; or

To be eligible for tuition assistance benefits for a dependent's enrollment, an individual must:

- Be an active-duty member of the U.S. armed forces, or a civilian employee of the U.S. Department of Defense, assigned to a Reserve Officer Training Corps (ROTC) program at Ohio State and recognized by Ohio State as having an ROTC appointment.

## Benefit Details

Eligible individuals may receive a tuition assistance benefit equivalent to the benefit available to eligible Ohio State faculty and staff under [The Ohio State University Faculty and Staff Tuition Assistance Plan](#) and [The Ohio State University Dependent Tuition Assistance Plan](#), subject to the terms and conditions of such plans. The tuition assistance benefit available under this Non-Employee Tuition Assistance Program shall further be subject to the terms and conditions set forth in this document. **Failure to meet any of the terms and conditions of this Program 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.** Ohio State reserves the right to modify or terminate this Program at any time and for any reason.

## Enrollment

Eligible individuals receiving tuition assistance benefits for their own enrollment (i.e., participating as if under the Faculty and Staff Tuition Assistance Plan) must enroll in the Program for each academic term that assistance is requested. Online enrollment is not available. To enroll in the Program for an academic term, complete the [Non-Employee Faculty and Staff Tuition Assistance Application](#). Following processing of this application, a tuition credit will appear on the student statement of account before the term begins.

Eligible individuals receiving tuition assistance benefits for their dependent(s)' enrollment (i.e., participating as if under the Dependent Tuition Assistance Plan) must enroll in the Program for each academic term that assistance is requested. Online enrollment is not available. To enroll in the Program for an academic term, complete the [Non-Employee Dependent Tuition Assistance Application](#). Dependents must have their Social Security Number on file within Buckeye Link before dependent tuition assistance enrollment can be processed.

The deadline for submitting the Faculty and Staff Tuition Assistance Application and the Non-Employee 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 100% Refund date, which currently is the first Friday of classes during that academic term. Eligible individuals may have an additional sixty (60) days from the last day for 100% refund for full term classes to request an exception by submitting the applicable paper application. Review the Registrar's [Registration, Fees, and Important Dates](#) for more information. Retroactive applications for previous terms will be denied.

## Taxation of Tuition Assistance Benefits

The university does not provide individual tax advice to participants in the Program; however, general information regarding the federal tax treatment of benefits under the Program is summarized below. Individuals with questions about the tax treatment of benefits provided under the Program should contact their personal tax consultant or advisor.

All tuition assistance benefits provided under this Program are considered taxable income to the participant and are subject to federal taxation. **Program participants are fully responsible for any tax liability resulting from benefits provided under the Program.**

### For More Information

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](http://odee.osu.edu/extended-education)
- Graduate and Professional Admissions at [gpadmissions@osu.edu](mailto:gpadmissions@osu.edu) or [gpadmissions.osu.edu](http://gpadmissions.osu.edu)
- IRS Publication 970, *Tax Benefits for Education*, [www.irs.gov/pub/irs-pdf/p970.pdf](http://www.irs.gov/pub/irs-pdf/p970.pdf)
- Payroll Services for general 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)
- Undergraduate Admissions at 614-292-3980, [askabuckeye@osu.edu](mailto:askabuckeye@osu.edu), or [undergrad.osu.edu](http://undergrad.osu.edu)
- Buckeye Link at 614-292-0300 or [buckeyelink@osu.edu](mailto:buckeyelink@osu.edu) or [buckeyelink.osu.edu](http://buckeyelink.osu.edu)
- [HR Connection \(see below\)](#)

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