

**Applies to:** Regular faculty and staff

**Responsible Office**

**Human Resources**

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### **POLICY STATEMENT**

Central Ohio Technical College is committed to recruiting and retaining world-class faculty and staff. The college encourages faculty and staff to pursue higher education to enrich their lives and to develop the highest quality workforce. To support employees pursuing higher education, the college allows faculty and staff to enroll in college courses and/or degree-granting programs and provides tuition assistance for up to 10 credit hours of coursework per academic semester.

The employee's first responsibility is to fulfill their job obligations; supervisors are responsible to manage employee performance. Job performance is determined by the supervisor.

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### **Purpose of the Policy**

To support employees pursuing higher education.

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### **Policy Details**

- I. Eligibility (must meet all of the following criteria)
  - A. The employee must hold a regular or term faculty or staff appointment of at least 75% full-time equivalent (FTE).
  - B. The courses must be taken at Central Ohio Technical College or another regionally accredited institution for credit toward a certificate or degree program or be a related course(s) relevant to the development of the faculty or staff member.
  - C. The employee must continue working in an eligible appointment throughout the academic term for which fees are to be reimbursed. For purposes of this policy, the last day of an academic term is the day of the commencement ceremony at the institution where enrolled for that academic term.
  - D. Eligibility for nine-month faculty includes the off-duty semester.
- II. When eligibility begins
  - A. There is no waiting period under this policy; however, an employee must be in an eligible appointment on the first day of the academic term at the institution where enrolled for which the benefit is applied.
- III. When eligibility ends
  - A. In the event of retirement, disability separation under OPERS, STRS, or the college's alternative retirement plan (ARP), or a reduction in force that results in an appointment of less than 75% FTE or your termination, eligibility continues for the remainder of the academic term in which the employment change occurred.
  - B. In the event of any other termination of active service or reduction in FTE to less than 75% with the college, employee fee reimbursement benefits cease immediately, and the employee will owe the full tuition for the academic term in which such change occurs.
- IV. Use
  - A. All college or university fees are met initially by the employee at the employee's own risk.
  - B. The college will not assume any charges for reimbursement of fees unless an application has been properly processed and approved.
  - C. Employee fee reimbursement pays for Instructional and General fees only, in accordance with the following:
    1. 100% for employees attending COTC;
    2. 100% for staff members holding cost-shared appointments with COTC & Ohio State Newark attending The Ohio State University, up to the maximum dollar benefit provided to Ohio State-paid staff; or

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3. Up to 150% of COTC's Instructional and General Fees only, for employees attending an institution other than COTC, excluding staff members holding cost shared appointments attending The Ohio State University and covered by Policy Detail IV.C.2.
  - D. If the institution's Instructional and General Fees are higher than the college's, the employee, not the college, is responsible for the difference.
  - E. This benefit is limited to a maximum of the equivalent of 10 credit hours per academic semester at COTC's Instructional and General Fees rates. The benefit will not exceed the amount equivalent to 30 semester hours during any 12-month period.
  - F. For employees attending classes at COTC, the fee reimbursement will be reduced by any COTC-funded scholarship or grant.
  - G. Courses are to be taken outside scheduled working hours unless the course is offered only during working hours. In that case, arrangements may be made if the employee obtains written advanced approval from the supervisor and cabinet member/senior-level administrator prior to registration. The agreed schedule shall be documented with the "Request for Course Enrollment During Regularly Scheduled Work Hours" form. A copy of the completed form will be kept in the employee's personnel file.
- V. Tax implications  
Payroll taxes assessed on tuition assistance will be withheld from employees' paychecks as required by applicable law. Payroll taxes are withheld in full from the paycheck for the pay period directly following when the tax liability accrues.

## PROCEDURE

### Responsibilities

Position or Office	Responsibilities
Employee	<ol style="list-style-type: none"> <li>1. All college and university fees are met initially by the employee at their own risk, with reimbursement of COTC's Instructional and General Fees only, subject to eligibility upon completion of the course(s). Course fees, lab fees, books, and other incidental expenses are borne by the employee. The college will not assume any charges for reimbursement of fees unless an application has been properly executed and approved.</li> <li>2. To enroll in this program, the employee must complete an Employee Fee Reimbursement Application prior to the first day of classes as listed on the application. A separate application must be submitted for each academic term.</li> <li>3. After completion of the application, the employee will secure the approval of the appropriate supervisor and forward application to the Office of Human Resources.</li> <li>4. Upon completion of courses, the employee will submit evidence of satisfactory completion of the courses, proof of payment, and be in good academic standing.</li> </ol>
Office of Human Resources	<ol style="list-style-type: none"> <li>1. Review completed Employee Fee Reimbursement Application for appropriate signatures and eligibility.</li> <li>2. Notify of approval or disapproval of application in writing to faculty or staff member and supervisor.</li> <li>3. Upon receipt of evidence of satisfactory completion of courses and proof of payment, process a check request for payment of reimbursement.</li> </ol>
Accounting/Payroll	<ul style="list-style-type: none"> <li>• Process payment for reimbursement, including all applicable tax withholdings.</li> </ul>

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### Resources

- [Employee Fee Reimbursement Application](#)
- [Request for Course Enrollment During Regularly Scheduled Work Hours](#)
- [IRS Publication 970: Tax Benefits for Education](#)

### Contacts

Subject	Office	Telephone	E-mail/URL
Patsy Henderson— Procedural assistance	Human Resources	740-366-9367	<a href="mailto:henderson.385@mail.cotc.edu">henderson.385@mail.cotc.edu</a>
John Ralston— Policy interpretation	Human Resources	740-366-9360	<a href="mailto:ralston.87@mail.cotc.edu">ralston.87@mail.cotc.edu</a>
Amy White— Payroll and tax questions	Accounting	740-364-9629	<a href="mailto:white.739@mail.cotc.edu">white.739@mail.cotc.edu</a>

### History

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