

Applies to: Dependents of eligible faculty and staff

Responsible Office

Human Resources

POLICY STATEMENT

Central Ohio Technical College offers tuition assistance to the dependents of **eligible faculty and staff members** (see benefits eligibility chart).

Purpose of the Policy

To offer tuition assistance to the dependents of eligible faculty and staff members.

Definitions

Term	Definition
Eligible faculty and staff member	A regular faculty or staff member at 50% or greater FTE.
Dependents	<ul style="list-style-type: none"> • An eligible employee's legal spouse. • An eligible employee's unmarried child, who is: <ul style="list-style-type: none"> ○ a biological child of the eligible employee; ○ a step-child of the eligible employee; ○ an adopted child of the eligible employee, or a child who has been legally placed with the eligible employee for adoption; ○ a foster child of the employee, who has lived with the employee for at least five years.
Unmarried child	<ul style="list-style-type: none"> • a child age 23 or younger and eligible to be claimed OR age 24 or older and claimed as a dependent on the employee's Federal Form 1040 U.S. Individual Income Tax Return for the academic year for which tuition assistance is requested.
Total disability	<ul style="list-style-type: none"> • The eligible employee is mentally or physically unable to perform the essential material function of his or her own occupation for at least 12 months or longer.

Policy Details

- I. Eligibility
 - A. Eligibility (must meet all of the following criteria)
 1. Eligible **dependents** must be enrolled in credit courses at Central Ohio Technical College or The Ohio State University, including Columbus and all regional campuses.
 2. Eligible dependents in this program are required to maintain an academic record meeting the minimum standards of progress required for college financial aid recipients.
 3. For eligible dependents employed by the college in any capacity other than as student employees, the Fee Remission will be reduced by any COTC funded scholarship or grant.
 - B. When eligibility begins

Eligibility for dependent fee remission begins the first term following initial employment of an eligible faculty or staff member.
 - C. When eligibility ends
 1. If an eligible employee retires, becomes **totally disabled**, or dies, and, at the time of such event, the employee has completed at least ten years of continuous college service while holding a regular appointment of at least 50 percent FTE, then the employee's eligible dependents will be entitled to use the dependent fee remission benefit under this policy until the last day of the academic term in which the

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third anniversary of the event occurs or for the balance of the 73 benefit-related semester credit hours remaining, whichever comes first.

2. If reduction in force results in the appointment for less than 50% FTE or the termination of the COTC employee’s appointment or if the employee is granted a leave of absence without pay, eligibility will continue for one full term beyond the date of the change in status.
3. In the event of any other termination of active service with the college, dependent fee remission benefits cease at the end of the term in which termination occurred.

II. Benefit descriptions

A. Dependents attending COTC and COTC non cost-shared employee dependents attending Ohio State

1. A credit equal to 100% of COTC’s Instructional and General Fees only will appear on the fee statement when the dependent enrolls for the term.
2. This benefit is limited to 73 semester credit hours of enrollment per dependent.

B. COTC cost-shared employee dependents attending Ohio State

1. Cost-shared employee dependents attending The Ohio State University will receive the benefit amount in accordance with the university’s Dependent Tuition Assistance benefit. All other dependent tuition benefits provisions for cost-shared employees are governed by this policy, 2.6.05 Dependent Fee Remission.

C. Differences between credits under this benefit and the total fee charged are the responsibility of the dependent.

III. 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 the month directly following when the tax liability accrues.

PROCEDURE

- I. After the form and approval process are completed, a credit appears on the fee statement when the dependent enroll for the term
- II. The dependent may not be covered as both an employee and as a dependent.

Responsibilities

Position or Office	Responsibilities
Employee	<ol style="list-style-type: none"> I. It is the responsibility of the eligible COTC employee to see that all applicants are processed first through the regular admissions procedures and pay all appropriate application and acceptance fees. II. To enroll in this program, the employee must complete a Dependent Fee Remission Application at least ten working days prior to the first day of classes. Official documentation must be provided indicating the participant receiving dependent fee remission is a dependent under this policy’s definitions. III. The application may be submitted for the entire academic year, which runs summer, fall and spring. Even if you are unsure which academic terms the dependent will enroll for classes, only the academic terms used will be counted toward the program. IV. One approved application must be submitted for each participant (dependent) each academic year.

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Position or Office	Responsibilities
	V. After completion of the application, the employee will secure the approval of the appropriate supervisor and forward application to the Office of Human Resources.
Financial Aid Office	Annually review dependent fee remission recipients to assure maintenance of an academic record meeting the minimum standards of progress required for college financial aid recipients.
Office of Human Resources	I. Review of completed Dependent Fee Remission Application for appropriate signature and dependent eligibility and hours already remitted under this policy. II. Notify in writing of approval or disapproval of application to faculty or staff member, supervisor and the Fees and Deposits Office.

Resources

- [COTC-paid employee dependent fee remission application](#)
- [COTC scholarship agreement for dependents of Ohio State-paid, cost-shared employees](#)
- [IRS Publication 970: Tax Benefits for Education](#)
- [Ohio State dependent tuition assistance program guidelines](#)

Contacts

Subject	Office	Telephone	E-mail/URL
Procedural Assistance and Policy Interpretation	Human Resources	740-366-9367	https://go.cotc.edu/hr
Fees and Deposits	Bursar's Office	740-366-9232	feesanddeposits@cotc.edu
Student Financial Services	Hopewell 135	740-366-9492	https://go.cotc.edu/student-financial-services

History

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