Employee Fee Reimbursement
2.6.10
Human Resources

Applies to: Regular faculty and staff.

POLICY
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 individuals in their pursuit of 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 7 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.

Policy Details

I. Eligibility (must meet all of the following criteria)
   A. The employee must hold a regular 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 to work full-time for the college throughout the quarter or semester for which fees are to be reimbursed.
   D. Eligibility for nine-month faculty includes the off-duty quarter.

II. When eligibility begins
Eligibility for employee fee reimbursement begins the first term at the institution where enrolling following initial employment of an eligible employee.

III. When eligibility ends
   A. In the event of retirement, disability, or a reduction in force that results in the appointment of less than 75% FTE or your termination, eligibility is continued for the remainder of the quarter or semester in which the employment change occurred.
   B. In the event of any other termination of active service with the college, employee fee reimbursement benefits cease immediately and the employee will owe the full tuition.

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. The employee Fee Reimbursement Program pays for Instructional and General fees only, in accordance with the following:
      i. 100% for employees attending COTC;
      ii. 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
      iii. Up to 150% of COTC’s Instructional and General Fees only for employees attending an institution other than COTC or, for staff members holding cost shared appointments, The Ohio State University.
   D. If the institutions Instructional and General Fees are higher than the college’s, the employee, not the college, is responsible for the difference.
Employee Fee Reimbursement

2.6.10

Human Resources

Applies to: Regular faculty and staff.

E. This benefit is limited to a maximum of the equivalent of 7 credit hours per academic semester at COTC’s Instructional and General Fees rates. The benefit will not exceed the amount equivalent to 21 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 written advanced approval is obtained by the employee from the supervisor and cabinet member prior to registration. 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 kept in your 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 the pay period directly following when the tax liability accrues.

Responsibilities

<table>
<thead>
<tr>
<th>Position, or Office</th>
<th>List of Responsibilities</th>
</tr>
</thead>
</table>
| Employee                          | A. All college and university fees are met initially by the employee at his/her 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 individual. The college will not assume any charges for reimbursement of fees unless an application has been properly executed and approved.  
B. To enroll in this program, the employee must complete an Employee Fee Reimbursement Application prior to the first day of classes on the application. A separate application must be submitted for each academic quarter or semester.  
C. After completion of the application, the employee will secure the approval of the appropriate supervisor and forward application to the Office of Human Resources.  
D. Upon completion of courses, the employee will submit evidence of satisfactory completion of the courses, proof of payment, and be in good academic standing. |
| Office of Human Resources         | A. Review completed Employee Fee Reimbursement Application for appropriate signatures and eligibility.  
B. Notify in writing of approval or disapproval of application to faculty or staff member and supervisor.  
C. Upon receipt of evidence of satisfactory completion of courses and proof of payment, process a check request for payment of reimbursement. |
Employee Fee Reimbursement
2.6.10
Human Resources

Applies to: Regular faculty and staff.

<table>
<thead>
<tr>
<th>Position, or Office</th>
<th>List of Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting/Payroll</td>
<td>• Process payment for reimbursement, including all applicable tax withholdings.</td>
</tr>
</tbody>
</table>

Resources

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

Contacts

<table>
<thead>
<tr>
<th>Individual or Office</th>
<th>Office</th>
<th>Telephone</th>
<th>E-mail/URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Patsy Henderson—</td>
<td>Human Resources</td>
<td>740-366-9367</td>
<td><a href="mailto:phenders@cotc.edu">phenders@cotc.edu</a></td>
</tr>
<tr>
<td>Procedural assistance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| John Ralston—      | Human Resources | 740-366-9360    | jralston@cotc.edu       |
| Policy interpretation|                 |                 |                         |

| Amy White—         | Accounting      | 740-364-9629    | white.739@cotc.edu      |
| Payroll and tax questions|            |                 |                         |

History

Issued: 07/01/1999
Revised: 03/17/2009
Revised: 07/30/2010
Revised: 08/22/2012
Edited: 03/20/2012
Reviewed: 03/20/2012
Edited: 07/19/2013
Reviewed: 07/02/2014
Edited: 11/13/2014
Reviewed: 07/02/2015
Edited: 07/20/2017 (contacts)