



Ohio Administrative Code Rule 3352-5-08 Educational benefits program.

Effective: August 5, 2010

(A) General fee remission policy. The Wright state university board of trustees has established an educational benefits program to permit and encourage employees, their spouses, retirees, and eligible dependents to enroll for course work at the university with educational benefits under the provisions of the Wright state university code of regulations. The benefit under this program consists of payment of the instructional fee, general fee, and out-of-state tuition (if applicable) while engaged in eligible course work at the university for qualifying employees; payment of a portion of the instructional fee, general fee, and out-of-state tuition (if applicable) while engaged in eligible course work at the university for their spouses and eligible dependents of qualifying employees; for payment of a portion of the instructional fee, general fee and any out-of-state tuition while engaged in eligible course work at the university for qualifying retirees and their spouses and eligible dependents. The policy also provides a benefit for services rendered the university by certain graduate assistants, graduate teaching assistants, and research fellows.

The program consists of two separate employee benefit plans (the qualified educational assistance plan and the fee remission plan) providing similar benefits. Eligible participants access educational benefits under both plans in the same manner. The two plans are maintained to provide maximum benefits while minimizing income tax liability for the benefit amount for eligible participants.

Under the first plan, eligible employees and retirees enrolled for qualifying graduate level courses at the university receive benefits under the qualified educational assistance plan. The qualified educational assistance plan is offered under the provisions of Internal Revenue Code Section 127.

Under the second plan, fee remission plan benefits are available to eligible employees and eligible retirees enrolled for undergraduate classes at the university, to the spouses and dependents of eligible employees and eligible retirees enrolled for graduate and undergraduate classes at the university, and to certain graduate assistants, graduate teaching assistants, and research fellows.

The fee remission plan benefit is offered under the provisions of Internal Revenue Code Section



117.

(B) Eligibility for benefits. Eligibility is determined by the status of the employee or retiree on the first day of the applicable term. An employee who is eligible employee on the first day of classes of an academic term remains eligible for that academic term even if the employee separates from service with Wright state university during the period of the term.

(1) The following persons are considered eligible employees for benefits under the qualified educational assistance plan:

(a) An employee of the university who is appointed to work at least on a seventy-five percent annual full-time equivalency basis in one or more of the following categories:

(i) Fully affiliated faculty;

(ii) Professional/administrative staff; and

(iii) Hourly paid staff.

Appointed to work at least on a seventy-five percent annual full-time equivalency basis is defined as appointed to work full time for a minimum of three academic quarters, as appointed to work seventy-five percent of full-time for one year, or as appointed to work an equivalent amount of time on an annual basis if the appointment period is of another length.

(b) A retiree who has at least ten years of Wright state university service and who was eligible for educational assistance and/or fee remission benefits at the time of his or her retirement, including disability retirement, from Wright state university.

(c) An employee on a disability leave who is appointed to work at least on a seventy-five percent annual full-time equivalency basis.

(2) The following persons are considered eligible for benefits under the fee remission plan.



- (a) All those defined as eligible in paragraph (B)(1)(a) of this rule.
 - (b) Spouses and dependents of eligible employees and retirees. A "dependent" is a daughter, son, stepdaughter, or stepson of the employee as defined in Internal Revenue Code Section 152 who is eligible to be claimed as a dependent on the employee's federal income tax return. In addition, registered domestic partners and their tax dependent children are also eligible for benefits.
 - (c) Spouses and dependents of active employees or retirees who were eligible at the time of the death of the employee and spouses and dependents of eligible employees on disability leaves.
 - (d) Graduate assistants, graduate teaching assistants and research fellows who are employed on a part-time basis under a university contract, and full-time instructors
- (C) Eligible course work.

(1) Eligible course work under qualified educational assistance plan is as follows:

- (a) Eligible course work for employees and retirees is graduate level course work at Wright state university.
- (b) Course work for professional degrees at Wright state university is not eligible course work under the qualified educational assistance plan.

(2) Eligible course work under the fee remission plan is as follows:

- (a) Eligible course work for employees other than graduate assistants, graduate teaching assistants, and research fellows is undergraduate and graduate course work and noncredit courses or workshops at Wright state university.

Noncredit courses or workshops must be determined by the employee's supervisor as being beneficial for the training of the employee. Certain noncredit courses or workshops may be restricted from this benefit by authority of the dean who is responsible for the academic area in which the program is offered.



(b) Eligible course work for retirees and for spouses and eligible dependents of employees and retirees is undergraduate and master's level course work.

(c) Eligible course work for graduate assistants, graduate teaching assistants, and research fellows is undergraduate and graduate course work.

(d) Course work for professional degrees such as those in the school of medicine and the school of professional psychology is not eligible course work under the fee remission plan.

(e) Course work taken by high school students as part of a dual enrollment program is not eligible under the fee remission plan.

(f) The benefits under both plans are limited to courses at Wright state university. This does not preclude participation in "Southern Ohio Council for Higher Education" or other consortia arrangements available to other Wright state university students that do not involve payments to other colleges or universities.

(g) Employees who had previously been approved to receive cash payments for payment for coursework at other colleges and universities, upon the approval of the provost and subject to any conditions or limitations established by the provost, may be permitted to continue their programs.

(D) Benefit amount.

(1) The amount of benefits provided under the qualified educational assistance plan is as follows:

(a) Benefits for eligible employees are equal to one hundred percent of the instructional, general and any tuition fees for eligible course work.

(b) Benefits for eligible retirees are equal to eighty percent of the instructional, general and any tuition fees for eligible course work.

(2) The amount of benefits provided under the fee remission plan is as follows:



(a) Benefits for eligible employees are equal to one hundred percent of the instructional, general and any tuition fees for eligible course work.

(b) Benefits for eligible retirees and for spouses and dependent children of eligible employees and retirees are equal to eighty percent of the instructional, general and any tuition fees.

(c) Benefits for graduate assistants, graduate teaching assistants and research fellows are equal to one hundred percent of the instructional, general and any tuition fees for eligible course work.

(d) Benefits for eligible noncredit courses or workshops are equal to seventy-five percent of the fee for the noncredit course or workshop.

(E) Income taxation of benefits.

(1) Qualified educational assistance plan benefits are not subject to federal income taxation up to the annual maximum amount provided for by Internal Revenue Code Section 127(a) (currently an amount equal to five thousand two hundred and fifty dollars per individual per calendar year).

(2) Qualified educational assistance plan benefits in excess of the Internal Revenue Code Section 127(a) maximum are subject to federal income taxation and appropriate payroll withholding.

(3) Fee remission plan benefits for all graduate course work are subject to federal income taxation and appropriate payroll withholding. In addition, fee remission plan benefits for all undergraduate course work are subject to federal income taxation for all registered domestic partners and their tax dependent children unless the employee has filed a "certification of tax-qualified dependents" with the department of human resources certifying the recipient of the fee remission as an Internal Revenue Code defined tax dependent.

(4) The amount of qualified educational assistance plan benefits and the amount of Fee remission plan benefits for graduate classes will be recorded each quarter. The taxable portion of these benefits will be determined on a quarterly basis. The taxable portion will be included as taxable income in, and any related income taxes will be withheld from, the employee's pay in the last month of the



quarter in which the course(s) was (were) taken.

(5) Fee remission plan benefits for undergraduate course work and qualifying noncredit courses and workshops are not subject to federal income taxation.

(F) Limitations on benefits.

(1) An employee in active pay status, other than a graduate assistant, a graduate teaching assistant or a research fellow, is limited to benefits no greater than the instructional fee, general fees, and any out-of-state tuition for a maximum total of eight quarter hours of credit hour courses in one academic quarter for both qualified educational assistance plan benefits and fee remission benefits.

For the purpose of educational benefits there are five academic quarters per year: fall, intersession, winter, spring and summer. Summer terms a, b, and c constitute one academic quarter. Summer terms a and b are each equivalent to one-half of an academic quarter for the application of the eight credit hour maximum.

Both qualified educational assistance plan benefits and fee remission benefits are payable for audited courses and courses for academic credit at the university for eligible employees.

(2) Fee remission benefits for credit-hour courses for a spouse or dependent of an eligible employee, for an employee on disability leave, for a retiree or a spouse or dependent of a retiree are not limited to a maximum number of hours per quarter.

(3) Graduate assistants, graduate teaching assistants, and research fellows on an annual appointment are eligible to receive fee remission benefits for a total of four consecutive quarters (up to sixty quarter credit hours), of which the summer quarter only may be split between two academic years.

(4) Except for certain restricted offerings, an eligible employee may receive a Fee remission benefit for seventy-five percent of the fee for a noncredit course or workshop offered by Wright state university if the enrollment for the noncredit course or workshop is approved by the employee's supervisor as being beneficial for the training of the employee. Certain noncredit courses or workshops may be restricted from this benefit by authority of the dean or director who is budgetarily



responsible for the academic area in which the course or workshop is offered.

(5) No fee remission benefits are provided for noncredit courses or workshops for retirees or for spouses and dependent children of employees and retirees.

(6) Fee remission and qualified educational assistance plan benefits are provided for credits at Wright state university earned by examination. Such benefits are not provided for the fee charged to take the examination for such credits.

(7) An employee taking a class during regularly scheduled work hours must obtain approval from the employee's supervisor.

(G) Benefits payable when other educational benefits are provided

(1) For an eligible employee who is receiving financial assistance or a scholarship from Wright state university or any other course for the quarter for which the employee applies for fee remission or qualified educational assistance plan benefits, all other financial aid that is tuition-restricted will be applied to the student's account first, and the Fee remission or qualified education assistance plan benefits will be applied to any remaining balance of instructional, general or out of state tuition amounts. In this circumstance, not refund will be created as a result of the Fee remission or qualified educational assistance plan benefits. When the other financial aid is unrestricted as to use (i.e. it can be applied against any legitimate student charge), the Fee remission or qualified educational assistance plan benefit will be applied to the student's account first, and the other financial aid will be applied to all remaining charges. In this circumstance, if a credit balance exists after all charges have been liquidated, a refund to the student will be issued.

(2) For the spouse or dependent of a qualifying employee or a retiree who is eligible for fee remission benefits from a source other than and in addition to Wright state university, fee remission benefits provide by Wright state university are applied in the same manner as in paragraph (E)(1) of this rule.

(H) Procedures for accessing educational benefits



- (1) An active employee does not have to complete an application form for fee remission or qualified educational assistance plan benefits for credit hour classes taken at Wright state university. The employee shall notify the office of the bursar of the employee's request for educational benefits at the time instructional and general fees are to be paid. A staff member in the office of the bursar will verify the employee's eligibility for educational benefits and will apply any benefit (within credit hour limits) to the eligible employee's student account.
- (2) A spouse or dependent child of an eligible employee does not have to complete an application form to access fee remission benefits for qualifying course work at Wright state university. An eligible employee must complete a dependent statement for fee remission authorization form to designate the employee's eligible dependents. The spouse or dependent child shall notify the office of the bursar of the individual's request for fee remission benefits at the time instructional and general fees are to be paid. A staff member in the office of the bursar will verify the individual's eligibility for fee remission benefits and shall apply the benefit to the individual's student account.
- (3) A qualifying retiree or the spouse or dependent child of a qualifying retiree must complete and submit to the office of the bursar an application for educational benefits for courses taken at Wright state university. This application must include verification of the student's eligibility from the department of human resources.
- (4) Graduate assistants, graduate teaching assistants, and research fellows who have an approved, completed contract with the office of graduate studies will have their fee remission benefit automatically applied to their student account.
- (5) Fees not paid by fee remission or qualified educational assistance plan benefits must be paid at the time that these educational benefits are requested.
- (6) Employees who seek fee remission benefits for noncredit courses or workshops shall submit a completed application for educational benefits with the registration form for the course or workshop.
- (7) Educational benefits are subject to verification and possible audit. If subsequent investigation verifies that benefits were provided in error, the student will be billed for the appropriate tuition and fees.