

## SECTION D: OTHER SUBSIDIZED BENEFITS

Selected benefits, including insurance, fee waivers, and unemployment compensation, are described below.

### 1. Benefits in Brief

The Benefits in Brief pages are currently located on the web at:  
<http://www.bgsu.edu/offices/ohr/benefits/page11203.html>

### 2. Insurance Benefits

Insurance benefits are provided under a University designated plan. Detailed descriptions of these benefits appear in handbooks distributed to all faculty. Information and assistance also are available at the Insurance Office.

The period of coverage for insurance and related benefits for faculty employees with academic-year appointments, and for the dependents of such employees where applicable, shall be for the twelve month calendar year commencing on the official start of the employee's academic year appointment.

### 3. Fee Waiver Policy

The policy governing these faculty benefits shall be as follows:

#### a) Full-Time Faculty and Staff Members

##### (1) Eligibility

For purposes of this policy, a full-time faculty/staff member is one who works 40 hours a week on a regular schedule and is employed full-time for a minimum of nine months per year (including an individual employed full-time at the University, but compensated by another agency such as ROTC or a granting agency). A full-time academic employee is one who is appointed (including leave of absence) for a minimum of two semesters of the same fiscal year and whose teaching assignments and/or other assignments are determined by appropriate authorities to constitute a full load. The faculty/staff member is eligible to utilize the fee waiver the first semester following the full-time date of hire.

##### (2) Benefit

Full-time faculty/staff members may enroll for up to eight credit hours per term, but no more than 16 per academic year (summer, fall, spring). Faculty/staff members may either complete a course on an audit or grade basis. The faculty/staff member fee waiver will waive the instructional and general fees only. The fee waiver applies to courses that are eligible for credit hour(s) and/or for hours earned only.

(3) Procedure

- (a) The faculty/staff member completes the Employee Fee Waiver Application, which is located on the Office of Human Resources' (OHR) website.
- (b) The faculty/staff member completes his/her portion of the application and gives it to his/her chair/supervisor for approval. The faculty/staff member's supervisor certifies that the faculty/staff member's course enrollment will not interfere with the discharge of duties as a university faculty/staff member. In order to avoid interruptions on the job, faculty/staff members should, whenever possible, register for courses outside their regular work schedule. When this is not applicable faculty/staff members may, with the approval of their supervisor, enroll in a course during the regular work day. All time away from work to attend the course must be made up within that work week, either by using a flexible work schedule or appropriate paid leaves, exclusive of sick leave.
- (c) Unpaid leave is not available for this policy.
- (d) The faculty/staff member or supervisor then forwards the application to the Office of Human Resources for processing. An Employee Fee Waiver Application must be completed for every semester in which the faculty/staff member is registered for courses.
- (e) An incomplete Employee Fee Waiver Application will not be processed by the Office of Human Resources. It will be returned to the faculty/staff member for completion.
- (f) The Employee Fee Waiver Application should be received by the Office of Human Resources at least eight weeks prior to the commencement of the academic semester.
- (g) The Employee Fee Waiver Application must be received by the Office of Human Resources on or before the last day of the current semester in which the application is for. OHR will not process retroactive applications for previous semesters.
- (h) The faculty/staff member enrolls in coursework through the Office of Registration and Records.
- (i) The faculty/staff member's enrollment will not prevent a regularly registered student from attending the course.
- (j) A faculty/staff member may not receive fee waiver benefits as both a faculty/staff member and as a dependent in any academic year.

(4) Responsibility for Fees

- (a) Faculty/staff members are responsible for all fees except the instructional and general fees.
- (b) Faculty/staff members are responsible for all applicable fees that are incurred as a result of adding and/or dropping courses, regardless of the reason.
- (c) Faculty/staff members are responsible for all fees for registration over eight credit hours per semester, or 16 credit hours per academic year (summer, fall, spring), in accordance with this policy.

(5) Payroll Taxes

- (a) Undergraduate fee waiver benefits are not subject to taxation.
- (b) Graduate-level fee waiver benefits that do not exceed \$5,250 in a calendar year are not subject to taxation (the amount exempted from taxation was current at the time this document was written; however, you should refer to IRS Publication 970 for the most current information on the taxability of employer-provided educational assistance).
- (c) If a faculty/staff member's graduate-level fee waiver benefits exceed \$5,250 in a calendar year, the amount over \$5,250 is subject to taxation. The Office of Payroll Accounting will attempt to spread the taxable amount over a range of paychecks to minimize the tax impact.

(6) Reciprocity

- (a) An agreement exists between BGSU and the University of Toledo-Main Campus and Health Sciences Campus, whereby full-time faculty/staff members of one university may enroll in courses at the other university. This arrangement covers full-time faculty/staff members only and does not include waivers for dependents. The instructional and general fees are waived when the following conditions apply:
  - 1) The faculty/staff member must be properly admitted as an undergraduate or graduate student at the University of Toledo before registering for courses.
  - 2) The fee waiver applies to courses that are eligible for credit hour(s) only.
  - 3) Courses that are not covered at the University of Toledo through the reciprocity agreement are any courses in the Med School MD track.

- (b) A faculty/staff member is eligible for the maximum number of credit hours allowed pursuant to this policy. In other words, a faculty/staff member cannot utilize 16 credit hours at both BGSU and the University of Toledo.
- (c) BGSU faculty/staff members must contact the Office of Human Resources to prepare a fee waiver for courses at the University of Toledo. It is the faculty/staff member's responsibility to make arrangements for the fee waiver to reach the appropriate office at the University of Toledo.

b) Retired Faculty/Staff Members

(1) Eligibility

A full-time faculty/staff member who has formally retired from the university with ten years of continuous full-time BGSU service is able to receive the same fee waiver benefits as an active full-time faculty member. If a faculty/staff member was a part-time faculty/staff member at the time of retirement, the faculty/staff member must have the equivalent of ten years of full-time service (20,800 service hours for staff or 240 credits of instruction taught if faculty).

(2) Benefit

For a faculty/staff member that retired with ten years of full-time service from the university, refer to B-II.D.3.a)(2). For a faculty/staff member that was part-time at the time of retirement, refer to section B-II.D.3.c)(1)(a). For a faculty member that was part-time at the time of retirement, refer to section B-II.D.3.c)(2)(a). Please note that when an employee fee waiver is requested, the policy in force at the time of submission will be adhered to.

(3) Procedure

- (a) The retired faculty/staff member completes the Employee Fee Waiver Application, which is located on the Office of Human Resources (OHR) website.
- (b) The retired faculty/staff member forwards the application to the Office of Human Resources for processing. An Employee Fee Waiver Application must be completed for every semester in which the retired faculty/staff member is registered for courses.
- (c) An incomplete Employee Fee Waiver Application will not be processed by the Office of Human Resources. It will be returned to the retired faculty/staff member for completion.
- (d) The Employee Fee Waiver Application should be received by the Office of Human Resources at least eight weeks prior to the commencement of the academic semester.

- (e) The Employee Fee Waiver Application must be received by the Office of Human Resources on or before the last day of the current semester in which the application is for. OHR will not process retroactive applications for previous semesters.
  - (f) The retired faculty/staff member enrolls in coursework through the Office of Registration and Records.
  - (g) The retired faculty/staff member's enrollment will not prevent a regularly registered student from attending the course.
  - (h) A retired faculty/staff member may not receive fee waiver benefits as both a retired faculty/staff member and as a dependent in any academic year.
- (4) Responsibility for fees. For the responsibility for fees for retired faculty/staff member fee waivers, see B-II.D.3.a)(4)

(5) Reciprocity

Only faculty/staff members that were full-time at the time of retirement with ten years of full-time service from the university are eligible to use the reciprocity agreement. See B-II.D.3.a)(6)

c) Part-Time Faculty/Staff Members

(1) Staff Eligibility

- (a) For the purposes of this policy, a part-time staff member is one who works less than 40 hours a week on a regular schedule and whose Staff Action Form and/or contract indicates part-time status. Part-time staff members that have completed the equivalent of one year of full-time service at BGSU (2080 hours) are eligible for an employee fee waiver.
- (b) The staff member fee waiver is prorated according to the percentage of time a staff member works per week. Staff members who work:
  - 1) 75% to 99% (30 or more hours worked per week) are eligible to take a maximum of 12 credit hours per academic year (summer, fall, spring), but no more than 8 per semester
  - 2) 50% to 74% (20-29 hours worked per week) are eligible to take a maximum of eight credit hours per academic year (summer, fall, spring)
  - 3) 25% to 49% (10-19 hours worked per week) are eligible to take a maximum of four credit hours per academic year (summer, fall, spring)

4) Less than 25% = no benefit available

(2) Faculty Eligibility

- (a) For the purposes of this policy, a part-time faculty member is one who works less than 40 hours a week on a regular schedule and whose contract indicates part-time status. Part-time faculty who have completed the equivalent of one year of full-time service at BGSU (24 hours of instruction in consecutive academic years) and continue to teach at least one course per academic year thereafter, are eligible for a faculty/staff member fee waiver.
- (b) The faculty member's fee waiver is prorated according to the number of credit hours the faculty member teaches per academic year. Faculty who teach:
  - 1) Two to five hours per academic year are eligible to take a maximum of three credit hours per academic year (summer, fall, spring)
  - 2) Six to eight hours per academic year are eligible to take a maximum of six credit hours per academic year (summer, fall, spring)
  - 3) Nine or more hours per academic year are eligible to take a maximum of nine credit hours per academic year (summer, fall, spring), but no more than eight credit hours per semester

(3) Procedure

For the procedure for application for part-time faculty/staff member fee waivers, see B-II.D.3.a)(3).

(4) Responsibility for Fees

For the responsibility for fees for part-time faculty/staff member fee waivers, see B-II.D.3.a)(4).

(5) Payroll taxes

For payroll taxes for part-time faculty/staff member fee waivers, see B-II.D.3.a)(5).

(6) Reciprocity

Part-time faculty members are not eligible for the reciprocity agreement.

d) Dependents of Full-time Permanent Faculty/Staff Members

(1) Eligibility

For the purposes of this policy, a permanent full-time faculty/staff member is employed on a full-time basis for a minimum of nine months per year (including an individual employed full-time at the university but compensated by another agency such as ROTC or a granting agency).

(2) Benefit

Dependents are eligible to utilize this benefit the first semester following the faculty/staff member's full-time date of hire. Dependents may either complete a course on an audit or grade basis. The dependent fee waiver will waive the instructional fees only. The fee waiver applies to courses that are eligible for credit hour(s) only at BGSU. As long as the child is being claimed as a tax dependent (pursuant to the guidelines of Section 151 of the IRS), he/she may continue to utilize the fee waiver through the end of the calendar year the child turns age 24.

(3) Definition of Eligible Dependent

The faculty/staff member's cohabitant spouse is defined as a person to whom you are legally married, as defined by the State of Ohio. A faculty/staff member's dependent child is defined as unmarried, a stepchild, a legally adopted child, and/or a child for whom either the faculty/staff member or the faculty/staff member's spouse is the legal guardian or custodian.

(4) Procedure

- (a) The faculty/staff member completes the Dependent Fee Waiver Application, which is located on the Office of Human Resources website.
- (b) The faculty/staff member completes his/her portion of the application and gives it to his/her supervisor for approval. The faculty/staff member or supervisor then forwards the application to the Office of Human Resources for processing. A Dependent Fee Waiver Application must be completed for every semester in which the dependent is registered for courses.
- (c) An incomplete Dependent Fee Waiver Application will not be processed by the Office of Human Resources. It will be returned to the faculty/staff member for completion.
- (d) The Dependent Fee Waiver Application should be received by the Office of Human Resources at least eight weeks prior to the commencement of the academic semester.
- (e) The Dependent Fee Waiver Application must be received by the Office of Human Resources on or before the last day of the current semester for which the waiver is

to be applied. OHR will not process retroactive applications for previous semesters.

- (f) The dependent enrolls in coursework through the Office of Registration and Records.
- (g) A dependent may not receive fee waiver benefits as both a faculty/staff member and as a dependent in any academic year.

(5) Responsibility for Fees

- (a) A dependent is responsible for all fees except the instructional fees.
- (b) A dependent is responsible for all applicable fees that are incurred as a result of adding and/or dropping courses, regardless of the reason.

(6) Payroll Taxes

- (a) Undergraduate fee waiver benefits are not subject to taxation.
- (b) Graduate-level dependent fee waiver benefits are subject to taxation to the faculty/staff member (the amount exempted from taxation was current at the time this document was written; however, you should refer to IRS Publication 970 for the most current information on the taxability of employer-provided educational assistance). The Office of Payroll Accounting will attempt to spread the taxable amount over a range of paychecks to minimize the tax impact.

(7) Reciprocity

There is no reciprocity benefit for dependents.

e) Dependents of Part-Time Employee

There is no dependent fee waiver benefit for part-time faculty and staff members.

f) Dependents of Post Doctoral Employee

There is no dependent fee waiver benefit for post-doctoral faculty and staff members.

g) Widow/Widower or Child of Deceased Permanent Full-Time Faculty/Staff Member

(1) Eligibility

The widow/widower or child of a deceased permanent full-time faculty/staff member (deceased while actively employed at BGSU) is eligible to receive fee waiver benefit. The dependent(s) must be the dependent(s) of the faculty/staff member at the time of

death. The spouse of a deceased faculty/staff member is eligible for fee waiver benefits until such time he/she remarries.

(2) Benefit

The widow/widower or child of a deceased faculty/staff member may enroll as a full-time or part-time student without payment of the instructional fees. The student may attend classes at main campus or at any branch campus or center.

(3) Procedure

For the procedure for application for fee waivers for a widow/widower or child of deceased permanent full-time faculty/staff members, please see B-II.D.3.d)(4).

h) Cohabitant Spouse and/or Child of a Retired Faculty/Staff Member

(1) Eligibility

The cohabitant spouse, child and/or children of a permanent full-time retired faculty/staff member who has completed 10 years of continuous full-time service at BGSU and retires from BGSU and were the dependents of the faculty/staff member at the time of retirement are eligible for the dependent fee waiver.

(2) Benefit

Dependents may either complete a course on an audit or grade basis. The fee waiver applies to courses that are eligible for credit hour(s) only at BGSU. As long as the child is being claimed as a tax dependent (pursuant to the guidelines of Section 151 of the IRS), he/she may continue to utilize the fee waiver through the end of the calendar year the child turns age 24.

(3) Please note that when a dependent fee waiver is requested, the policy in force at the time of submission will be adhered to.

(4) Procedure

For the procedure for application for fee waivers for a cohabitant spouse and/or child of a retired faculty/staff member, please see B-II.D.3.d)(4).

(5) Responsibility for Fees

For the responsibility for fees for application for fee waivers for a cohabitant spouse and/or child of a retired faculty/staff member, please see B-II.D.3.d)(5).

i) Appeals of the application of these procedures should be made to the President of the University.

4. Unemployment Compensation

- a) When an application for unemployment compensation is made by a former faculty member and the Office of Human Resources is notified by the Bureau of Employment Services, the VPAA/Provost and appropriate Dean will be informed of the application. Human Resources will also seek information from the former faculty member's Dean concerning the person's current employment status. If the faculty member in question has always been on a term or temporary or non-tenurable Lecturer appointment, the Dean will inform Human Resources that the termination of employment is due to the lack of availability of further work, i.e., appropriate for unemployment compensation.
- b) If the personnel records in the VPAA/Provost or Dean's Office indicate that the termination of employment was voluntary on the part of the faculty member, either the Dean or the VPAA/Provost will so inform the Office of Human Resources. In such a case, unemployment compensation is not permissible.
- c) If the Dean or VPAA/Provost finds that the termination is related to some cause in which the faculty member has no responsibility for the outcome (i.e., staffing reduction), either the Dean or the VPAA/Provost will so inform the Office of Human Resources and endorse the payment of unemployment compensation.
- d) If the termination of probation is a result of a decision not to grant tenure, but not involving voluntary resignation by the faculty member, or clear evidence of willful failure to meet professional standards of conduct, the University will endorse the payment of unemployment compensation.
- e) If the decision of the Dean or VPAA/Provost is to endorse the payment of unemployment compensation and the Director of Human Resources disagrees, the Director of Human Resources may bring the matter to the attention of the President for review.