 <p>JOHNS HOPKINS MEDICINE JOHNS HOPKINS HOME CARE GROUP</p>	The Johns Hopkins Home Care Group JHHCG Human Resources Benefits	<i>Policy Number</i>	BENFT102	
		<i>Effective Date</i>	01/04/2022	
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	<i>Subject</i>	Dependent Child Tuition Program	<i>Page</i>	1 of 4
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I. POLICY

The Participating Organizations will assist employees who meet the eligibility requirements and comply with the procedural requirements, with the cost of the college tuition for their dependent children for up to four academic years of undergraduate study.

II. DEFINITIONS

Academic Period – For the purpose of this policy, the academic period refers to the term, quarter or semester of study at any accredited college or university using a semester, quarter, trimester or term system.

Academic Year - For the purpose of this policy, the academic year is four consecutive terms/academic periods. (For Example: Fall, Winter, Spring, and Summer would be one academic year). If the dependent then participates in the following Fall and Spring that would be the second academic year. Then the dependent returns for the subsequent Fall and Spring and Summer that would be the third academic year).

Continuous Full-Time Service Period - This is defined as the employment period immediately prior to applying for the Dependent Child Tuition Assistance benefit. For employees hired prior to January 1, 2018, the continuous period is two (2) years. For employees hired on or after January 1, 2018, the continuous period is four (4) years.


Degree Eligible Programs - Dependent Child Tuition Assistance benefit is applicable to only a program for which a degree will be awarded by an accredited degree-granting college/university.

Dependent Child - For the purpose of this policy a dependent child is a naturally born child(ren), legally adopted child(ren) or qualified stepchild(ren) who is under the age of 26 and primarily dependent upon the eligible parent for financial support.

Eligibility Cutoff – A new applicant must have fulfilled the continuous full-time service period by the first day of the second month following the start of the academic period. The applicant must correctly submit the request no later than the last day of the second month following the start of the academic period. For example: Academic Period start date of 8/27, the applicant must be eligible by 10/1 and submit the request correctly by 10/31.

Full-Time Employee - For the purpose of this policy, the Participating Organizations define employees who are regularly

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scheduled to work full-time with academic periods that have a start date of 1/1/2019 and later.

Mandatory Fees - For the purpose of this policy, Mandatory Fees are fees charged by the university that contribute to the education of the Dependent Child, the determination of covered fees will be made by the Participating Organizations. **Fees such as, but not limited to Bus/Transportation Fees, Materials Fees and Operation Fees are not covered.**

III. ELIGIBILITY

Unmarried dependent children of regular, full-time employees, who have met the continuous full-time service period required, are eligible to receive tuition assistance if the dependent child is enrolled as an undergraduate degree candidate at an accredited college/university. (Institutions are subject to the approval of the Participating Organizations.) A qualified student under this plan is one who is enrolled as a degree candidate, is in good academic standing and meets the definition of a dependent child under the Participating Organizations' Dependent Child Tuition Assistance benefit program.

To qualify for this payment the dependent child must be under the age 26 at the beginning of the academic period for which assistance is being requested. The dependent must be attending an accredited, degree granting institution. **Institutions that do not offer degrees, but instead issue diplomas or certificates are not eligible. These payments are taxable and subject to state and federal withholding rules.**

Employees who transferred under the Inter-affiliate Transfer policy (HR102) must have fulfilled the applicable continuous full-time service period among the affiliate organization. In addition, if a Johns Hopkins University (JHU) employee becomes an employee of the Participating Organizations, the employee's full-time service with JHU will count towards meeting the continuous full-time service period required for eligibility with the Participating Organizations and require documentation on letterhead from JHU to document prior full-time service, eligibility and use of the benefit.


Employees must be in good standing with no written disciplinary action pending or on file within the last 12 months. This benefit is available only during periods in which a covered staff member is employed full-time, in active status or on an approved Family Medical Leave (FMLA). Full-time employees who are on an approved Leave of Absence are not eligible for the program. Each parent who is a full-time employee meeting the requirements of the program are eligible.

IV. CONDITIONS

A. The dependent child tuition assistance benefit provides assistance for unmarried naturally born children, legally adopted children, or qualified stepchildren under the age of 26 who are primarily dependent upon the eligible parent for financial support. Proof of financial dependency may be required, such as an annual tax return.

1. The Participating Organizations reserve the right to request evidence of the dependent status of persons listed on the Dependent Child Tuition Assistance Application, including proof of relationship. If the employee as named in the tuition system is not reflected on the birth certificate, the marriage license(s) to document relationship and name change will be required.
2. If the dependent child is also an employee of the Participating Organizations, and requests Tuition Assistance (Advancement/Reimbursement) under the employee Tuition Assistance Program, the parent must submit proof of financial dependency for the dependent. The employee is not eligible to receive more than 100% of the total tuition from the Dependent Child Tuition Assistance and the employee Tuition Assistance Programs combined.
3. A new applicant must have fulfilled the continuous full-time service period by the first day of the second month following the start of the academic period. The applicant must correctly submit the request no later than the last day of the second

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month following the start of the academic period (Example: Start date of 8/27, must be eligible by 10/1 and submit no later than 10/31).

B. End of Eligibility - Eligibility for the Dependent Child Tuition Assistance benefit ends upon termination of employment at the Participating Organizations, loss of full-time status, and/or change to a position not eligible for benefits. In addition, if an employee terminates prior to the academic period/completion of the academic period, the Participating Organization reserves the right to revoke or not award the Dependent Child Tuition Assistance benefit. A child of a deceased employee who was receiving Dependent Child Tuition Assistance at the time of death will continue to receive the benefit through the end of the academic period in which the employee's death occurred.

C. Final Administrative Determinations - The Director of Human Resources makes final administrative determinations if any questions arise concerning an employee's employment relationship with the Participating Organization and eligibility under the Dependent Child Tuition Assistance Program.


D. Benefit Amount and Maximum - Payment will be made for 50%, less taxes of the dependent child's undergraduate tuition and mandatory academic fees not to exceed 50% of Johns Hopkins University's freshman undergraduate tuition. If the student is granted an in-state tuition rate, the in-state rate will be used in computation of the benefit, not the out-of-state rate. If other support such as but not limited to Grants, Scholarships, Awards, Discounts, Employer Benefits, Waivers, etc. (Excluding Loans and benefits paid under the G.I. Bill) is received in addition to the benefit received under the Dependent Child Tuition Assistance Program, the total combined support may not exceed 100% of the tuition and eligible mandatory academic fees. Room, board, books, materials, part-time and graduate studies are not eligible in determining the total combined tuition support

1. Payment is limited to four years of undergraduate study per dependent child at any accredited degree-granting institution. The maximum benefit is limited to 4 academic years, whether the dependent attends full-time or part-time. Accredited institutions that do not offer degrees, but instead issue diplomas or certificates, are not eligible.
2. Payments are available for mini sessions (Summer and Winter) only if the courses will be counted towards the degree and the dependent child is participating in both the Fall and Spring academic periods.
3. If the parent does not maintain full-time, active status or has a change in job classification that will affect eligibility, the parent is required to refund 100% of the tuition received. If the student withdraws before the end of the academic cycle, the parent is expected to refund 100% of the tuition cost of the withdrawn course(s). If 100% of the money is not refunded, the benefit will be suspended until amounts owed are satisfied in full.
4. The application must be submitted within 30 days of the start date of the academic period. Applications received beyond 30 days following the start date of the academic period are ineligible. Applicants for the dependent child tuition assistance are encouraged to file for the benefit as soon as the student has received an itemized bill separating tuition from fees, a schedule listing the courses and number of credits and financial aid approval. Before the Dependent Child Tuition Assistance application is processed, verification of the school's tuition amount is required. Such verification can be in the form of a tuition bill, separating tuition and fees, or a signed letter from the school that contains the student's full name, tuition cost and fees per academic period, financial aid received (detailing types and amounts) and status.
5. If two parents are receiving employer benefits for the same dependent, those benefits along with the aid (grants, scholarships, award, etc.) received from other sources may not exceed 100% of the total eligible charges under the Dependent Child Tuition Assistance program.

E. Anyone found to be submitting fraudulent or altered documents will be subject to suspension from the program and appropriate disciplinary action, which may include termination. Any funds received as a result of the fraud will be pursued for repayment and potential legal action (See policy ADMINSEC001.)

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V. TAX LIABILITY

Employees are fully responsible for any tax liability incurred as a result of these benefits being treated as taxable income to the employee at any time. The Participating Organization may report the benefit amount as income to any taxing authority and withhold taxes from such benefit amount or from the employee's other salary income.

VI. PROCEDURES

- A. Employee:
 1. Completes a JHHCBS Dependent Tuition Application and Agreement and submits it to the Human Resources Department (Allow a minimum of 4 weeks processing time.)
- B. Human Resources:
 1. Reviews application and related documentation for eligibility, calculates benefits and forwards payment request to HR Shared Services- Benefits Office for payment processing.
- C. HR Shared Services:
 1. Processes withholding the applicable taxes, and distributes checks to the Benefits Office with the regular bi-weekly pay to the employee.

VII. SPONSOR

Executive Director of Human Resources

VIII. REVIEW CYCLE

3 years

IX. SIGNATURES

Electronic Signature(s)	Date
Denise Lannon Executive Director Human Resources	01/04/2022

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