	THE JOHNS HOPKINS HEALTH SYSTEM CORPORATION AND THE JOHNS HOPKINS HOSPITAL HUMAN RESOURCES POLICY and PROCEDURE MANUAL	Policy Number	HR335
		Effective Date	April 1, 2007
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POLICY

It is the policy of The Johns Hopkins Health System Corporation (JHHSC) and The Johns Hopkins Hospital (JHH) to assist employees, who meet the eligibility requirements and comply with the procedural requirements, with the cost of college tuition for their dependent children.

ELIGIBILITY

Unmarried dependent children of regular, full-time (40 hours/week) employees who have a minimum of two years of continuous service, are eligible to receive tuition assistance if he/she is enrolled as an undergraduate degree candidate at JHHSC/JHH approved, accredited college or university. A qualified student under this plan is one who is enrolled as a degree candidate, is in good academic standing and meets the JHHSC/JHH definition of a dependent child under the JHHSC/JHH benefits program.

To qualify for this payment the dependent child must be enrolled full time (12 credits or more) and be under the age of 26. The dependent must be attending an accredited, degree-granting institution seeking an undergraduate degree. Accredited institutions that do not offer degrees, but instead issue diplomas or certificates are not eligible. **These payments are taxable and subject to withholding rules.**

Employees who have transferred under the Inter-affiliate Transfer policy must have two years of continuous full time service among the Affiliate organization. In addition, if a Johns Hopkins University (JHU) employee becomes an employee of JHHSC/JHH, the employee's service with JHU will count towards meeting the two years of continuous service for eligibility with JHHSC/JHH. Employees who converted from part-time to full-time status prior to November 1, 2001 will be given credit for previous time worked.

The two-year eligibility cut off dates are October 1 for the fall semester and February 1 for the spring semester. 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 or in active status while on an approved Family and Medical Leave. Full time employees on an approved Leave of Absence are not eligible for the program. Each parent is eligible if they are each a full time employee meeting the requirements listed above.


This policy excludes those employees receiving a similar benefit covered under the Executive Tuition program or the Grandfathered Tuition program.

DEFINITION OF ELIGIBLE DEPENDENT

This program provides assistance for unmarried natural born, legally adopted, 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.

Physically or mentally disabled dependent children of any ages, who are eligible for the benefit, must provide documentation from the child's physician stating that they are disabled and unable to take 12 credits per semester. However, the maximum benefit payable is limited to four years, regardless of whether the child attends full time or part time.

Dependent children of same-sex domestic partners are also eligible to participate in the Dependent Child Tuition Program. An Affidavit of Domestic Partnership must be on file with the Human Resource Service Center to be eligible. Please note that the JHHSC/JHH reserves the right to request evidence of the dependent status of persons listed on the Dependent Child Tuition Program application, including proof of relationship if the name of the child is different from the employee's.

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END OF ELIGIBILITY

Eligibility for tuition assistance ends upon termination of JHHSC/JHH employment, loss of full-time employment status and/or change to a position not eligible for benefits. In addition, if an employee terminates prior to the semester, JHHSC/JHH reserves the right to revoke or not award the dependent child's tuition benefits. A child of a deceased employee who was receiving tuition assistance at the time of death will continue to receive this benefit through the end of the semester in which the employee's death occurred.

FINAL ADMINISTRATIVE DETERMINATIONS

The Director of Benefits makes final administrative determinations if any questions arise concerning an employee's employment relationship with the JHHSC/JHH and eligibility for tuition assistance under the program.

BENEFIT AMOUNT AND MAXIMUM

Payment will be made for 50% less taxes of each dependent child's full time undergraduate tuition and mandatory academic fees, up to a maximum of 50% of the Johns Hopkins University's freshman undergraduate tuition. Room, board, books, part time and graduate studies are not eligible.

Payment is limited to four years of full-time, undergraduate study per dependent child at any accredited and degree-granting institution. Accredited institutions that do not offer degrees, but instead issue diplomas or certificates, are not eligible.

Payments are available for mini sessions and summer courses only if the courses will be counted towards a degree and the dependent child is a full-time student participating in the Dependent Child Tuition Program for both fall and spring semesters.

If the parent does not maintain full-time status nor has a change in job classification that will affect eligibility, or if the student does not maintain full-time status, the parent is required to refund 100% of the tuition received. If the student withdraws before the end of the academic cycle (semester), the parent is expected to refund the tuition assistance received according to the academic institution's withdrawal policy. If 100% of the money is not refunded, JHHSC/JHH will consider the student to have used the benefits for that cycle.

REQUEST FOR DEPENDENT CHILD TUITION

Employees may obtain a Dependent Child Tuition Program Application form from the HR Service Center. The employee is responsible for completion of Parts 1 through 3.


FULL-TIME UNDERGRADUATE ENROLLMENT

The completed form must be submitted by October 1 for the fall semester and February 1 for the spring semester. Applicants for the tuition assistance are encouraged to file for the benefit as soon as the student is accepted by the school at which he/she will enroll and have received an itemized bill.

Before the Dependent Child Tuition Application is processed, verification of the school's tuition amount is required. Such verification can be in the form of a tuition bill or letter from the school that contains the student's name and social security number. A statement from the institution showing tuition, fees, scholarship received and status must be submitted with the application form. Payment will not be considered until statement is received.

SUMMER/MINI COURSES

Applications for summer courses and mini sessions must be submitted prior to start date. A statement from the institution showing tuition, fees, and scholarships received and status must be submitted with the application form. Payment will not be considered until statement is received.

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REQUIREMENTS FOR PAYMENT

Payment will be made to the employee (applicable federal supplemental pay will be withheld) through the payroll system provided the Human Resource Service Center has received the required application, statement from the college/university and requested documentation. An employee should allow four (4) weeks processing time for payment. Payments may occur before or after the employee makes payment to the institution. The employee is responsible for payments to the academic institution. If other tuition scholarship support is received in addition to the tuition received under this program, the total combined tuition support may not exceed 100% of the tuition and mandatory academic fees. Room, board, books, part-time and graduate studies are not eligible in determining the total combined tuition support.

If both parents are employed at JHHSC/JHH, both parents must complete an application and turn them in at the same time to the HR Service Center.

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. JHHSC/JHH 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.

PROCEDURES

Employee	Completes a JHHSC/JHH Dependent Tuition Application and Agreement and submits it to the HR Service Center, Phipps 455. (Allow a minimum of 4 weeks processing time.)
HR Service Center/Benefits Office	Reviews applications for eligibility, calculates benefits and forwards application to HR Shared Services- Benefits Office for payment request.
HR Shared Services –Benefits Office	Processes, withholding the applicable taxes, and distributes in the regular bi-weekly paychecks to the employee.

SPONSOR

Vice President, Human Resources

REVIEW CYCLE

3 years

APPROVAL



 Vice President, Human Resources

 Date