

## **BULLETIN NUMBER 14**

**TO:** Reynolda Campus Faculty and Staff

**FROM:** Ralph D. Pedersen  
Director of Human Resources

**DATE:** December 12, 2000

**SUBJECT:** Amendment of the Provisions for Eligibility for Tuition Concession for Dependent Children

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### 1. REFERENCE

Tuition Concession Plan for Dependent Children

2. The Board of Trustees recently approved a resolution that amended the provisions for eligibility for tuition concession for dependent children to read as follows:

"To be eligible, children (including legally adopted children, married children, step children, and the eligible dependent children of an employee's qualified domestic partner) must be less than twenty-six years old and **substantially** dependent upon the employee. The requirement of dependency is deemed to be satisfied if the child is claimed as a dependent exemption on the employee's federal income tax return (or on the return of the qualified domestic partner of the employee) for the tax year in which the concession is granted. The concession is available only for undergraduate study. A child already holding an undergraduate degree (baccalaureate or equivalent) is not eligible for the concession."

3. This amendment retains the conclusiveness of the tax return to show dependency, but allows a showing of actual substantial dependency if that differs from the tax return. An unintended consequence of relying solely on the federal tax return, with no other means of showing dependency, has been the denial of the benefit to divorced or separated employees who provide substantial support, but the other parent continues to claim the tax exemption.

4. This amendment also extends the tuition concession benefit to the dependent children of an employee's qualified domestic partner.
5. Questions regarding this amendment should be referred to my office by calling 758-5160 or [pedersrd@wfu.edu](mailto:pedersrd@wfu.edu).
6. General information regarding the Tuition Concession Plan for Dependent Children should be referred to Gail Brewer, Benefits Counselor at 758-5996 or [gabrewer@wfu.edu](mailto:gabrewer@wfu.edu).