

Attachment I – Summary of Tuition Waiver Provisions

For the purposes of tuition waiver programs the Internal Revenue Service defines "dependent child" as follows:

1. a child for whom the employee provides over one-half of the child's support;
2. or a child who:
 - (a) receives over one-half of his/her support from parents who are divorced, separated or living apart; and
 - (b) is in the custody of one or both of his/her parents for more than one-half of the calendar year;
3. or a child who:
 - (a) receives over one-half of his/her support from his/her parents (but neither parent alone contributed over one-half of the support);
 - (b) receives over 10% of his/her support from the employee; and
 - (c) has received a waiver of dependency from anyone else who contributes over 10% of his/her support;
4. or a child who:
 - (a) has not attained age 25; and
 - (b) both of whose parents are deceased.

Evidence of any of the above conditions should be available for presentation when a tuition waiver is requested.

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