



## NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

*R. Scott Ralls, Ph.D.*

*President*

February 13, 2009

### Memorandum

To: HRD Coordinators/ Directors  
From: Robin R. Coates  
Subject: 2009 Tuition and Fee Waiver Guidelines

The attached guidelines are derived from a federal poverty measure used for administrative purposes to determine financial eligibility for certain federal programs. New guidelines are issued each year in the Federal Register by the US Department of Health and Human Services. Likewise, the Internal Revenue Service of the US Department of the Treasury establishes annually the gross income levels for eligibility for the Earned Income Tax Credit (EITC). The Earned Income Tax Credit is a refundable federal income tax credit for low-income working individuals and families.

Attached you will find the revised income eligibility guidelines for 2009 as they relate to the federal Earned Income Tax Credit and the federal poverty guidelines. As you know, individuals enrolling in HRD Program courses are allowed a tuition and fee waiver if they meet one of four criteria:

- Are unemployed;
- Have received notification of pending layoff;
- Are working and are eligible for federal Earned Income Tax Credit;
- Are working and earning wages at or below two hundred percent (200%) of the federal poverty guidelines

When enrolling individuals in the HRD Program, please use these revised figures when evaluating their eligibility for the HRD Tuition and Fee Waiver. Should you have questions, please feel free to contact me at (919) 807-7182.

RRC

Attachment

c: Presidents  
Senior Continuing Education Administrators

**CC09-003**  
**Email Copy**

# HRD Tuition and Fee Waiver Guidelines

---

## Federal Earned Income Tax Credit

**SOURCE:** Retrieved January 23, 2009, from Internal Revenue Service Webpage  
<http://www.irs.gov/individuals/article/0,,id=150513,00.html>

Criteria	Earned Income Threshold
Individual	\$ 13,440
Worker with one qualifying child	\$ 35,463
Worker with two or more qualifying children	\$ 40,295

## 200% of the Federal Poverty Guidelines

**SOURCE:** *Federal Register*, Vol. 74, No. 14, Friday, January 23, 2009, pp.4199- 4201.  
Retrieved from the Federal Register Online  
<http://frwebgate6.access.gpo.gov/cgi-bin/PDFgate.cgi?WAISdocID=872800450788+4+2+0&WAIAction=retrieve>  
(Actual Guidelines on Federal Register listed at 100%)

Family Unit	200% of Poverty Guidelines
1	\$ 21,660
2	\$ 29,140
3	\$36,620
4	\$ 44,100
5	\$ 51,580
6	\$ 59,060
7	\$ 66,540
8	\$ 74,020

For each additional person, add \$ 7,480.