

### **NORTH CAROLINA COMMUNITY COLLEGE SYSTEM** *R. Scott Ralls, Ph.D. President*

February 20, 2015

#### Memorandum

To:	Senior Continuing Education Administrators HRD Directors/Coordinators
From:	Margaret Roberton Director, Continuing Education-Training and Standards

Subject: 2015 HRD Tuition and Fee Waiver Guidelines

Per the NC General Statutes (G.S. 115D-5 (b) (13)), individuals enrolling in courses offered through the Human Resources Development (HRD) Program may be granted a waiver of registration fees if they meet one of four criteria:

- i. Are unemployed;
- ii. Have received notification of pending layoff;
- iii. Are working and are eligible for federal earned income tax credit;
- iv. Are working and earning wages at or below two hundred percent (200%) of the federal poverty guidelines.

Attached are the income guidelines for the federal earned income tax credit and federal poverty guidelines. Use these guidelines for determining an individual's eligibility for the HRD Tuition and Fee Waiver. Additionally, the policy states that students for whom registration fees are waived must sign a statement on an official college document verifying that they meet one of the criteria. Please note that students must sign a waiver for each course in which they are enrolled.

If you have any questions, please contact me at <u>robertonm@nccommunitycolleges.edu</u> or (919) 807-7159.

MR/th Attachment

c: Barbara Boyce

CC15-007 Email

# 2015 HRD Tuition and Fee Waiver Guidelines

## Federal Earned Income Tax Credit

**SOURCE:** Retrieved February 13, 2015 from Internal Revenue Service Webpage <u>http://www.irs.gov/Individuals/Preview--EITC-Income-Limits</u>

Criteria	Earned Income Threshold
Individual	\$14,820
Worker with one qualifying child	\$39,131
Worker with two qualifying children	\$44,454
Worker with three or more qualifying children	\$47,747

### 200% of the Federal Poverty Guidelines

SOURCE: Federal Register, Vol. 80, No. 14 January 22, 2015, pp. 3236-3237. Retrieved from http://www.gpo.gov/fdsys/pkg/FR-2015-01-22/pdf/2015-01120.pdf

Family Unit	200% of Poverty Guidelines	
1	\$23,540.00	
2	\$31,860.00	
3	\$40,180.00	
4	\$48,500.00	
5	\$56,820.00	
6	\$65,140.00	
7	\$73,460.00	
8	\$81,780.00	
For each additional person, add \$8,320.		

#### (Actual Guidelines on Federal Register listed at 100%)