

NUMBERED MEMO CC26-020

TO: Senior Continuing Education Administrators

FROM: Dr. Andrew Gardner
Associate Vice President, Workforce Strategies

SUBJECT: FY 2026-2027 HRD Tuition and Fee Waiver Guidelines

DATE: **May 6, 2026**

Per N.C. 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: 1) Are unemployed, 2) Have received notification of pending layoff, 3) Are working and are eligible for the federal earned income tax credit, and 4) Are working and earning wages at or below two hundred percent (200%) of the federal poverty guidelines.

Further guidance:

- See Attachment A for the guidelines for determining an individual's eligibility based on the federal Earned Income Tax Credit and the 2026 Federal Poverty Guidelines.
- Students for whom registration fees are waived must sign a statement on an official college document verifying that they meet one of the criteria.
- Students must sign a waiver for each course they are enrolled in and seek waiver eligibility.

If you have any questions, please contact Anne Bacon at bacona@nccommunitycolleges.edu or call 919-807-7158.

CC: Dr. Brian Merritt, SVP & CAO
Human Resources Development Advisory Board
Human Resources Development Coordinators/Directors
Continuing Education Registrars
Registrars

Attachment A HRD Tuition and Fee Waiver Guidelines

Income Limits for Federal Earned Income Tax Credit – 2026

| Children or Relatives Claimed | Filing as Single, Head of Household, or Widowed | Filing as Married Filing Jointly |
|-------------------------------|---|----------------------------------|
| Zero | \$19,540 | \$26,820 |
| One | \$51,593 | \$58,863 |
| Two | \$58,629 | \$65,899 |
| Three | \$62,974 | \$70,244 |

Source: Internal Revenue Service

2026 Federal Poverty Guidelines – 200% of the Poverty Level

| Family Size | Income Guidelines |
|-------------|-------------------|
| 1 | \$31,920 |
| 2 | \$43,280 |
| 3 | \$54,640 |
| 4 | \$66,000 |
| 5 | \$77,360 |
| 6 | \$88,720 |
| 7 | \$100,080 |
| 8 | \$111,440 |

Source: U.S. Dept. of Health and Human Services