

Dependent Tuition Waiver Eligibility

Student Status	Age	Dependent Status*	Eligible for Tuition Waiver	Eligibility Amount Based on Employees Years of Service	Employee Taxes	
Undergraduate Student	Less than 25 years of age and a full-time student	Dependent*	Yes (on the first day of the academic term following the employee's completion of one year of benefited service)	Full-time (35+ hours per week) employees with over 1 year of service but less than 5 years of service - 70%	Employee will not be taxed (unless the dependent has already earned an undergraduate degree, undergraduate classes taken after the completion of an undergraduate degree <u>will be</u> subject to taxation**)	
				3/4 time (28-34 hours per week) employees with over 1 year of service but less than 5 years of service - 45%		
				1/2 time employees (20-27 hours per week) employees with over 1 year of service but less than 5 years of service - 35%		
	Over 25 years of age	Dependent*	Yes (on the first day of the academic term following the employee's completion of one year of benefited service)	Full-time (35+ hours per week) and more than 5 years of service - 90%	Full-time (35+ hours per week) employees with over 1 year of service but less than 5 years of service - 70%	Employee will not be taxed (unless the dependent has already earned an undergraduate degree, undergraduate classes taken after the completion of an undergraduate degree <u>will be</u> subject to taxation**)
					3/4 time (28-34 hours per week) employees with over 1 year of service but less than 5 years of service - 45%	
					1/2 time employees (20-27 hours per week) employees with over 1 year of service but less than 5 years of service - 35%	
		Non-Dependent	No			
		Non-Dependent	No			
		Non-Dependent	No			
Graduate Student	Less than 25 years of age and a full-time student	Dependent*	Yes (on the first day of the academic term following the employee's completion of one year of benefited service)	Full-time (35+ hours per week) employees with over 1 year of service but less than 5 years of service - 50%	Employee <u>will be</u> taxed**	
				3/4 time (28-34 hours per week) employees with over 1 year of service but less than 5 years of service - 35%		
				1/2 time employees (20-27 hours per week) employees with over 1 year of service but less than 5 years of service - 25%		
	Over 25 years of age	Dependent*	Yes (on the first day of the academic term following the employee's completion of one year of benefited service)	Full-time (35+ hours per week) and more than 5 years of service - 50%	Full-time (35+ hours per week) employees with over 1 year of service but less than 5 years of service - 50%	Employee <u>will be</u> taxed**
					3/4 time (28-34 hours per week) employees with over 5 years of service - 30%	
					1/2 time employees (20-27 hours per week) employees with over 5 years of service - 25%	
		Non-Dependent	No			
		Non-Dependent	No			
		Non-Dependent	No			

* A dependent or qualifying child is a child that meets four tests: relationship (very specific), residence (live more than one-half the year generally), age (under age 19 unless a full time student), and support (provide greater than one-half of the total support). In general, to be a taxpayer's qualifying child, a person must satisfy all four tests:

Relationship — the taxpayer's child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these.

Residence — has the same principal residence as the taxpayer for more than half the tax year. Exceptions apply, in certain cases, for children of divorced or separated parents, kidnapped children, temporary absences, and for children who were born or died during the year.

Age — must be under the age of 19 at the end of the tax year, or under the age of 25 if a full-time student for at least five months of the year, or be permanently and totally disabled at any time during the year.

Support — did not provide more than one-half of his/her own support for the year.

** For dependent child (under 25 years of age and meets the dependent criteria above) graduate education and any continuing education beyond a primary undergraduate degree "paid" for by the DU tuition waiver, is considered taxable income for the employee. A tax exemption cannot be claimed on these courses, regardless of their job relatedness.