

2018-19 Statement of Dependency to Confirm Tuition Benefits Eligibility

This form is to be completed by all faculty and staff accessing University benefits for children age 19 and older or following a break in full-time student status.

Employee Information

| | |
|---|---------------------------------|
| Faculty/Staff Member: _____ | Email: _____ |
| Department/Office: _____ | Phone: _____ |
| Lehigh ID #: _____ | |
| Child's Name: _____ | Birth Date: _____ |
| Social Security #: _____ | Expected Graduation Date: _____ |
| College or University: _____ | |
| Relationship to Employee: <input type="checkbox"/> Child (Birth/Adopted) <input type="checkbox"/> Step Child <input type="checkbox"/> Child of Domestic Partner | |

Dependency Questionnaire

| | | |
|--|------------------------------|-----------------------------|
| 1. Is/will the child be a full time student? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Is the child unmarried? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. Is/will the child claimed as a tax dependent of the employee or the custodial parent while attending school (at least through age 23)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4. Is the child's legal residence that of the employee or custodial parent? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5. Has the child matriculated by age 30 for undergraduate study or by age 35 for graduate study? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6A. Has the child been a full time student and employee dependent on a continuous, uninterrupted basis? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6B. If no, will the child earn less than \$17,580 per year (\$338.08 per week) while utilizing the tuition benefit? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| If the child is accessing the benefit following a break in the full time student status and/or dependency status, a certified copy of the student's 2018 tax return demonstrating that the student did not earn more than \$17,580 per annum (or its equivalent) in 2018 will need to be submitted. * | | |
| 7. For children using <u>undergraduate tuition benefits</u> who were born before 01/01/1995: | | |
| <input type="checkbox"/> My child will be claimed as a dependent on my federal tax return or the return of his/her custodial parent. I should not be taxed on the value of the tuition benefit. I will provide a certified transcript of my 2018 federal income tax return and/or the return of the child's custodial parent, as applicable. * | | |
| <input type="checkbox"/> My child will not be claimed as a dependent on my federal tax return nor on the return of his/her custodial parent. I understand that I will be subject to tax withholding on the value of the tuition benefit that I receive. | | |

* Certified transcripts of federal income tax returns can be obtained by submitting IRS form 4506-T to the Internal Revenue Service. This form can be downloaded from www.irs.gov.

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Employee Certification

I certify that the information provided on this form is complete and accurate. I agree that should the dependency status change and my child is no longer my dependent, I will inform the University in a timely manner and repay to Lehigh University all ineligible tuition rewards received as a benefit through any University tuition benefit program.

I will provide required certified transcript(s) of federal income tax return(s) for the 2018 tax year before April 30, 2019. If I fail to provide this evidence of dependency status, I will repay to Lehigh University all ineligible tuition awards received as a benefit through any University tuition benefit program.

Signature of Faculty/Staff Member

Date

Submit completed *Statement of Dependency* form to:

Human Resources Office at 306 S. New Street, Suite 437, Bethlehem, PA 18015
or fax to 610-758-6226

Human Resources Determination

Eligibility:

Approved

Notes:

Denied

Reason:

Taxability:

- Tax exempt undergraduate tuition remission
- Fully taxable undergraduate tuition remission
- Tuition cash grant taxability determined by parent's HCE status and/or eligibility for room & board expenses
- Fully taxable tuition cash grant
- Fully taxable graduate tuition remission

2018 Tax Return Transcripts Requested:

- Custodial Parent
- Student

HR Representative Signature

Date

Human Resources Follow-up (if applicable)

Certified transcript of child's 2018 federal income tax return received.

Date: _____ Determination: _____

Certified transcript of employee's or custodial parent's 2018 federal income tax return received.

Date: _____ Determination: _____