

## 2023 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 \$18,380 per year (\$353.46 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 2023 tax return demonstrating that the student did not earn more than \$18,380 per annum (or its equivalent) in 2023 will need to be submitted. *		
7. For children using <u>undergraduate tuition benefits</u> who were born before 01/01/2000:		
<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 2023 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](http://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 2023 tax year before April 30, 2024. 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

2023 Tax Return Transcripts Requested:

- Custodial Parent
- Student

\_\_\_\_\_  
HR Representative Signature

\_\_\_\_\_  
Date

## Human Resources Follow-up (if applicable)

Certified transcript of child's 2023 federal income tax return received.

Date: \_\_\_\_\_ Determination: \_\_\_\_\_

Certified transcript of employee's or custodial parent's 2023 federal income tax return received.

Date: \_\_\_\_\_ Determination: \_\_\_\_\_