2025 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: ☐ Child (Birth/Adopted)   ☐ Step Child   ☐ Child of Domestic Partner

Dependency Questionnaire

	Yes	No
1. Is/will the child be a full time student?	☐	☐
2. Is the child unmarried?	☐	☐
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)?	☐	☐
4. Is the child's legal residence that of the employee or custodial parent?	☐	☐
5. Has the child matriculated by age 30 for undergraduate study or by age 35 for graduate study?	☐	☐
6A. Has the child been a full time student and employee dependent on a continuous, uninterrupted basis?	☐	☐
6B. If no, will the child earn less than $18,930 per year ($364.04 per week) while utilizing the tuition benefit?	☐	☐

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 2025 tax return demonstrating that the student did not earn more than $18, 930 per annum (or its equivalent) in 2025 will need to be submitted. *

7. *For children using <u>undergraduate tuition benefits</u> who were born before 01/01/2002:*

☐ 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 2025 federal income tax return and/or the return of the child's custodial parent, as applicable. *

☐ 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.

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 the required certified transcript(s) of federal income tax return(s) for the 2025 tax year before April 30, 2026. 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

2025 Tax Return Transcripts Requested:

☐ Custodial Parent

☐ Student

_____
HR Representative Signature   Date

Human Resources Follow-up (if applicable)

☐ Certified transcript of child's 2025 federal income tax return received.

Date: _____   Determination: _____

☐ Certified transcript of employee's or custodial parent's 2025 federal income tax return received.

Date: _____   Determination: _____