



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
H. Martin Lancaster, President

February 1, 2007

Memorandum

To: HRD Coordinators/ Directors
From: Robin R. Coates
Subject: 2007 Tuition and Fee Waiver Guidelines

The Federal Poverty Guidelines are a federal poverty measure used for administrative purposes to determine financial eligibility for certain federal programs. New guidelines are issued each year in the Federal Register by the US Department of Health and Human Services. Likewise, the Internal Revenue Service of the US Department of the Treasury establishes annually the gross income levels for eligibility for the Earned Income Tax Credit (EITC). The Earned Income Tax Credit is a refundable federal income tax credit for low-income working individuals and families.

Attached you will find the revised income eligibility guidelines for 2007 as they relate to the Federal Earned Income Tax Credit and the Federal poverty guidelines. As you know, individuals enrolling in HRD Program courses are allowed a Tuition and Fee Waiver if they meet one of four criteria:

- Are unemployed;
- Have received notification of pending layoff;
- Are working and are eligible for Federal Earned Income Tax Credit;
- Are working and earning wages at or below two hundred percent (200%) of the Federal poverty guidelines

Please use these revised figures when evaluating an individual's eligibility for the Tuition and Fee Waiver when enrolling in the HRD Program. Should you have questions, please feel free to contact me at (919) 807-7182.

RRC/

Attachment

c: Presidents
Senior Continuing Education Administrators

CC07-029
E-mail

HRD Tuition and Fee Waiver Guidelines

Federal Earned Income Tax Credit

SOURCE: *EITC Thresholds and Tax Law Updates. (n.d.)*. Retrieved January 24, 2007, from Internal Revenue Service Webpage
<http://www.irs.gov/individuals/article/0,,id=150513,00.html>

Criteria	Earned Income Threshold
Individual	\$ 12,590
Worker with one qualifying child	\$ 33,241
Worker with more than one qualifying child	\$ 37,783

200% of the Federal Poverty Guidelines

SOURCE: *Federal Register*, Vol. 72, No. 15, January 24, 2007, pp. 3147-3148
From the Federal Register Online via GPO Access [wais.access.gpo.gov] [DOCID:fr24ja07-74]
(Actual Guidelines on Federal Register listed at 100%)

Family Unit	200% of Poverty Guidelines
1	\$ 20,420
2	\$ 27,380
3	\$34,340
4	\$ 41,300
5	\$ 48,260
6	\$ 55,220
7	\$ 62,180
8	\$ 69,140

For each additional person, add \$ 6,960.

