



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
H. Martin Lancaster, President

January 29, 2008

Memorandum

To: HRD Coordinators/ Directors
From: Robin R. Coates
Subject: 2008 Tuition and Fee Waiver Guidelines

The 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 (DHHS). Likewise, the Internal Revenue Service of the US Department of the Treasury establishes annual 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 2008 as they relate to the Earned Income Tax Credit and the federal poverty guidelines set by DHHS. 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; or,
- Are working and earning wages at or below two hundred percent (200%) of the federal poverty guidelines.

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

RRC

Attachment

c: Presidents
Senior Continuing Education Administrators

CC08-023
Email Copy

HRD Tuition and Fee Waiver Guidelines

Federal Earned Income Tax Credit

SOURCE: 2008 Form 1040- ES. *Estimated Tax for Individuals (n.d.)*. Retrieved January 23, 2008, from the Internal Revenue Service Webpage <http://www.irs.gov/pub/irs-pdf/f1040es.pdf>

Criteria	Earned Income Threshold
Individual	\$ 12,880
Worker with one qualifying child	\$ 33,995
Worker with more than one qualifying child	\$ 38,646

200% of the Federal Poverty Guidelines

SOURCE: *Federal Register*, Vol. 73, No.15, January 23, 2008, pp.3971- 3972. Retrieved from the Federal Register Online via GPO Access [wais.access.gpo.gov] [DOCID:fr23ja08-48] (Actual Guidelines on Federal Register listed at 100%)

Family Unit	200% of Poverty Guidelines
1	\$ 20,800
2	\$ 28,000
3	\$35,200
4	\$ 42,400
5	\$ 49,600
6	\$ 56,800
7	\$ 64,000
8	\$ 71,200

For each additional person, add \$ 7,200.