



MCC Dependent Tuition Waiver Eligibility

Employees may seek tuition waivers for dependents pursuant to Article 49 of the Faculty Association collective bargaining agreement. Employees who seek tuition waivers for individuals who do not meet the Internal Revenue Code definition of dependent may be required to report the value of the tuition waiver as income on the employee's or the dependent's tax return. To meet this definition, the following conditions must be met:

- The dependent is not claimed as a dependent by another taxpayer.
- The dependent is married and files a joint return a joint return **only** to claim a refund of income tax withheld or estimated tax paid.
- The dependent is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.
- The dependent is your **qualifying child and must meet the tests set forth below.**

Tests to be a Qualifying Child:

- 1) The child must be your son, daughter, stepchild, or foster child.
- 2) The child must be:
 - a) Under age 19 at the end of the year and younger than you (or your spouse, if filing jointly);
 - b) Under age 24 at the end of the year, a full-time student, and younger than you (or your spouse, if filing jointly); or
 - c) Any age, if permanently and totally disabled.
- 3) The child must have lived with you for more than half of the year.
- 4) The child must not have provided more than half of his or her own support for the year.
- 5) The child isn't filing a joint return for the year (unless that joint return is being filed only to claim a refund of income tax withheld or estimated tax paid).
- 6) If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child.