

**ROGUE COMMUNITY COLLEGE
GENERAL INFORMATION AND
ADMINISTRATIVE PROCEDURES**

Procedure: **COMPASSION TUITION WAIVER (AP-027)**

Contact: **Enrollment Services, Ext. 7176**

As a token of sympathy and support, Rogue Community College offers a limited tuition waiver to the legally dependent¹ children of an RCC staff member who dies while employed at the College.

Terms of the offer:

- The deceased employee must have been employed at Rogue Community College for three continuous years as a bargaining unit eligible or management employee prior to death.
- The waiver must be initiated within five years of the term following the death of the staff member.
- The waiver is available for up to eight terms per dependent.
- The waiver will pay for up to six credits (regular tuition or equivalent, fees excluded) per term.
- A dependent is eligible until age 24.

Revised: 01/06/09

AP-027

¹ / **IRS definition of legal dependent children:** Section 201 of WFTRA amended the definition of dependent in § 152, effective for taxable years beginning after December 31, 2004. Pursuant to § 152, as amended, an individual must be either a “qualifying child” or a “qualifying relative” to be a dependent. Section 152(c), as amended, provides that an individual must meet relationship, residency, and age requirements to be a qualifying child. In addition, an individual is not a qualifying child if the individual provided over one-half of his or her own support for the calendar year. Section 152(c)(3)(A) provides that an individual meets the age requirement if the individual has not attained age 19 as of the close of the calendar year or if the individual is a student who has not attained age 24 as of the close of the calendar year. Under § 152(c)(3)(B), an individual is treated as meeting the age requirement if the individual is permanently and totally disabled (as defined in § 22(e)(3)) at any time during the calendar year.

