

## **MEMORANDUM**

**DATE:** July 28, 2011

**TO:** Regional Workforce Board Executive Directors

FROM: Lois A. Scott, Program Manager, One Stop and Program Support

**SUBJECT:** WIA Eligibility for an Adult Child Living at Home with their Parents

During recent trainings a question arose regarding the family composition of young adults who are living with their parents and for whom the parents provide more than 50% of their support. This question affects individuals whose eligibility for services under the Workforce Investment Act (WIA) may be based on income. See WIA Section 101(25): definition of Low-Income Individual.

WIA defines a family as two or more persons related by blood, marriage or decree of court, who are living in a single residence and are included in one or more of the following categories: (a) a husband, wife, and dependent children; (b) a parent or guardian and dependent children; (c) a husband and wife.

In general, to be a taxpayer's qualifying dependent child, a person must satisfy four tests:

- **Relationship** the taxpayer's child or stepchild (whether by blood or adoption), foster child, or a descendant of one of these.
- Residence has the same principal residence as the taxpayer for more than half the
  tax year. Exceptions apply in certain cases for children of divorced or separated parents,
  kidnapped children, temporary absences, and for children who were born or died during
  the year. Students who reside at school but who are considered a parent's dependent
  under the "Age" standard below would be considered to have the same principal
  residence as their parent(s).
- **Age** must be under the age of 19 at the end of the tax year, or under the age of 24 if a full-time student for at least five months of the year.
- **Support** did not provide more than one-half of his/her own support for the year.

An unmarried individual living with their parents who meets all of the above requirements would be considered a member of the parents' family and the income from that family would need to be considered when determining if the individual met the definition of low-income. An individual who is either married or otherwise does not meet the above criteria to be considered a

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"dependent child" would only have his or her own family income considered to determine whether the individual met the definition of low-income.

Please share this information with service providers, workforce partners and other interested parties who are involved in WIA eligibility determination.

Please address any questions to Isabelle Potts, <u>Isabelle.Potts@flaawi.com</u>, (850) 921-3148.

LAS/oip

cc: Richard Meik Dehryl McCall Tom Clendenning Kevin Neal Cliff Atkinson