

DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES**
WASHINGTON, D. C. 20548

6054

FILE: **B-185030**

DATE: **NOV 14 1975**

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MATTER OF: **Kitty Hay - Relocation Allowances for Dependent Parent**

DIGEST: **Mother of Government employee who is member of employee's household is dependent parent within meaning of para. 2-1.4d, Federal Travel Regulations, for purposes of relocation allowances as she receives only social security payments, which are largely required for medical expenses, and is dependent upon daughter to maintain reasonable standard of living. Internal Revenue Service standards for dependency do not determine entitlement under FTR.**

Mr. Donald E. Muldoon, an authorized certifying officer and Director of the Accounting Division at the San Francisco Regional Office of the Department of Housing and Urban Development (HUD) requests an advance decision as to whether Mrs. Lois Hay, mother of HUD employee, Ms. Kitty Hay, is a "dependent parent" within the meaning of Federal Travel Regulations (FPMR 101-7) para. 2-1.4d (May 1973), for the purposes of relocation allowances.

The record shows that Mrs. Lois Hay, mother of the employee, is 81 years old. She has lived with the employee for 2 years and is a member of the employee's household. Mrs. Hay has an income of \$274 per month derived solely from social security benefits. The employee states that a large portion of the social security benefits are required for medical expenses not covered by her mother's health insurance and that her mother is unable to make a regular contribution toward her housing or food costs. These costs are estimated to be \$166 per month. The employee further states that she has been precluded from claiming her mother as a dependent for purposes of an income tax exemption.

Paragraph 2-1.4d of the Federal Travel Regulations provides as follows:

"d. Immediate family. Any of the following named members of the employee's household at the time he reports for duty at his new permanent duty station * * *: spouse, children (including step-children and adopted children) unmarried and under 21 years of age or physically or mentally

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incapable of supporting themselves regardless of age, or dependent parents of the employee and of the employee's spouse."

The term "dependent" is not defined in the Federal Travel Regulations. Ordinarily an employee's parent will be considered dependent when the employee clearly shows that he provides more than one-half of the parent's support. However, in other cases, such as the present one, where the employee contributes less than one-half of the parent's support and there is doubt involved as to the parent's dependency, the case should be submitted here for decision.

We do not believe that the standards for determining qualifications for an income tax exemption should be the sole standards for determining eligibility as a dependent parent under the Federal Travel Regulations. The purpose of the Federal Travel Regulations in this regard is to assist a Government employee in the cost of relocating his or her immediate family. Also, the only persons considered members of the immediate family at the present time are the spouse, children, and parents. The purpose of an income tax dependent exemption is to enable a taxpayer to reduce his taxes because he has contributed to the support of certain persons. Furthermore, dependent exemptions may be granted for support of persons other than members of the taxpayer's immediate family and such persons need not be relatives. Generally, a person taken as a dependent tax exemption must have a gross income of less than \$750 per year and receive the majority of his support from the taxpayer. The Federal Travel Regulations do not contain income qualifications or majority support qualifications for eligibility as a member of the immediate family. In view of the above factors the percentage of the parent's income contributed by the employee would not be the decisive factor in determining dependency. Other factors, such as age and the parent's need to be housed with the employee should also be considered.

In the present case, Mrs. Lois Hay receives no income outside of her social security benefits totaling \$274 per month. Also, in view of her age and medical expenses it is apparent that she would not be able to maintain a reasonable standard of living on her income alone except through the support provided by her daughter and as a member

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of her daughter's household. Accordingly, we hold that Mrs. Hay qualifies as a dependent parent within the meaning of paragraph 2-1.4d of the Federal Travel Regulations for purposes of relocation allowances.

WILSON W. COLAR

Acting

Comptroller General
of the United States