GLOSSARY

**Dependent:** Anyone allowed by the IRS to be claimed as a dependent.

**Emeritus:** Retaining an honorary title corresponding to that held immediately before retirement.

**Immediate Family Member:** A spouse, parent (natural or adoptive), brother or sister (includes half-brother and half-sister), child (natural or adopted), grandparent or grandchild, father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, grandparent-in-law, grandchild-in-law, stepparent, stepbrother, stepsister, or stepchild, legal ward, or legally appointed guardian with a certified letter of guardianship.

**Nominal Expense:** An expense for which considering its value and the frequency, is so small as to make accounting for it unreasonable or impractical.

**Staff:** Administration, Faculty and Educational Support Personnel.

**Work Day:** Week days during which the College is open for the conduct of College business.