

**2499 – TREATMENT OF INCOME IN MEDICAID**

Use the chart below to determine the following treatment for a specific type of income:

- Whether the income is included (I) or excluded (E) in the Medicaid eligibility budgets for ABD and Family Medicaid and patient liability/cost share budgets
- Whether the income is earned or unearned
- Specific verification requirements, if any.

**NOTE:** If specific verification requirements are not listed, verify the income from the source.

<b>CHART 2499.1 – TYPES OF INCOME IN MEDICAID</b>			
<b>TYPE OF INCOME</b>	<b>DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION</b>	<b>ELIGIBILITY - FAMILY OR ABD</b>	<b>PL/CS FOR ABD</b>
ADOPTION ASSISTANCE	Unearned – Payment received for the adoption of certain children.		
IV-E	Exclude as income.	E	E
IV-B	Exclude as income.	E	E
ADVANCE	Unearned – Money for future expenses that does not represent a gain to the AU.	E	E
	Earned – A prepayment of wages or salaries.	I	I
AGENT ORANGE PAYMENTS	Unearned – A payment made to a Vietnam Veteran who was exposed to Agent Orange defoliant. The payment is made to the surviving spouse and children.	E	I
ALASKA NATIVE CLAIM	Unearned – Payments made under Alaska Native Claims Settlement Act.	E	I
ALIMONY/ SPOUSE SUPPORT	Unearned – A court-ordered payment from an estranged spouse or former spouse to the other spouse.	I	I

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AMERICORPS	<p>Income from Americorps Network of programs which encompasses:</p> <p>Americorps USA</p> <p>Americorps VISTA</p> <p>Americorps NCCC</p> <p>Are handled as specified below:</p> <p>Living Allowance Stipend – Earned Income</p> <p>On-the Job Training – Earned Income</p>	<p>E</p> <p>E</p>	<p>E</p> <p>E</p>
ANNUITY	Unearned – Recurring payment received from an investment. Refer to <a href="#">Section 2339</a> , Trust Property, Annuities.	I	I
ASSISTANCE BASED ON NEED (ABON)	Unearned – assistance provided under a program which uses income as a factor of eligibility and is funded wholly by a state or local government.	E	E
BLACK LUNG BENEFITS	Unearned – benefits paid to miners and their survivors under the provisions of the Federal Mine Safety and Health Act. Phone number for United Mine Workers is 1-800-654-9763.	I	I
BLOOD, sale of	Earned – Money received from the sale of blood including blood products.	I	I
BOARDER INCOME	Earned – Direct payments for food and related shelter expenses, less the cost of doing business.	I	I

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BONUS	Earned – Wages paid in addition to the usual or expected wages. Refer to Wages in this chart.	I	I
CAPITAL GAINS	Earned or Unearned – profits from the sale of capital goods or equipment.  Capital assets are resources such as stock, securities, real estate and equipment that are typically held as an investment for a period of time. A capital gain is realized when the item(s) sold have appreciated in value from the original purchase price.	I	I
CENSUS INCOME	Earned- All wages paid by the Census Bureau for temporary employment related to Census activities.	E	E
CHARITABLE DONATION FROM PRIVATE NON-PROFIT ORGANIZATION NOT STATE/ FEDERALLY FUNDED	Unearned – Charitable donation paid to the AU or BG.	E	E
CHARITABLE DONATION FROM FEDERALLY OR STATE FUNDED ORGANIZATION	Unearned – Charitable donation paid to the AU or BG from organizations receiving state or federal funds. For example: Salvation Army, United Way, Catholic Charities, and Lutheran Social Service Agencies.	I	I
CHILD CARE ATTENDANT (wages earned by)	Earned – income received for providing child care services.  Consider the income as follows: <ul style="list-style-type: none"> <li>Self-employment if the attendant provides child care services in his/her home</li> </ul> As wages if the attendant provides services in the home of the child.	I	I

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CHILD CARE PAYMENTS	Unearned – Payments made under Title IV of the Social Security Act to a child care provider on behalf of the AU. These payments include Transitional Child Care, and <i>At Risk</i> block grant child care payments made under P.L. 101-508, Section 5801 of the Social Security Act.	E	E
CHILD NUTRITION PAYMENTS	Unearned – The value of meals provided to a child in day care through the Child Nutrition Amendment of 1978.  * If the payment is for a child of the attendant, budget the entire amount as unearned income.  If the payment is for any other child, treat as self-employment income. Refer to the <a href="#">Section 2415</a> , Self Employment.	*I	I
CHILD SUPPORT	Unearned – Income received for the support of child (ren) from the non-custodial parent of the child. Child support paid for a child by a non-custodial parent is always income to the child and never to a parent/ relative/ guardian.  *If an ABD Medicaid child (including LA-D A/Rs) receives child support from a non-custodial parent exclude from the eligibility budget 1/3 of the monthly child support received.  *If a Family Medicaid child receives child support, exclude \$50.  If a deemor (spouse or parent of the A/R) is a non-custodial parent and makes court ordered or IV-D (DCSS) child support payments to a child outside of the home, exclude these payments from deeming. This exclusion does not apply to an A/R who is an absent parent. Refer to <a href="#">Section 2653</a> , Prospective Budgeting.	*I	I

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CHILD'S EARNINGS  Children in Placement	<p>Earned – Income earned by a child, including RSM 18 year olds and for CW-FC children to 21 years.</p> <p>Reference <a href="#">Section 2835</a>, PROCEDURES, Earnings of an AFDC Child, for exclusion criteria for children in care.</p>	<p>ABD – I</p> <p>FM – E</p>	E
CIVIL SERVICE AND FEDERAL EMPLOYEE RETIREMENT SYSTEM BENEFITS	<p>Unearned – income paid by the U.S. Civil Service and Federal Employee Retirement System (FERS) through the Office of Personnel Management (OPM) because of disability, retirement or death. <b>NOTE:</b> Certain disability benefits paid within the first 6 months that an employee last worked are earned income.</p> <p>Use notices or other documents in the individual's possession (other than a check) to verify the gross amount of the payment. Notices providing the amount of the annuity and the adjusted amount of the annuity are reliable evidence of the gross amount. If an individual's records are unavailable, complete Form 990, Benefits Verification, and direct the inquiry to the following address:</p> <p>Office of Personnel Management Retirement and Insurance Coverage 1900 E. Street, NW Washington, D.C. 20415</p>	I	I
COMMISSION	<p>Earned – A payment, usually a set fee or percentage, made to an employee for his/her service in facilitating a transaction such as buying or selling goods. A commission may be paid in lieu of or in addition to a regular salary. Refer to Wages in this chart.</p> <p>If the payment is recurring, include it when determining representative pay. If not, do not include the pay. Refer to <a href="#">Section 2653</a>, Prospective Budgeting.</p>	I	I

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CONTRACTED EMPLOYMENT INCOME	Earned – Income received from jobs in which there is a contract or payment agreement. Determine the gross monthly amount by dividing the total amount during the life of the contract by the number of months specified in the contract.	I	I
CONTRIBUTION, GIFT, PRIZE, AWARD	<p>Unearned – Money given to the AU as a gift from individuals or organizations.</p> <p><b>*ABD:</b> If the contribution is in the form of food, clothing or shelter, value the contribution as ISM, including third party vendor payments resulting in food, clothing, or shelter to the A/R.</p> <p><b>EXCEPTION:</b> Never include ISM as income for an A/R in LA-D.</p>	*I	I
DEATH BENEFITS	<p>Unearned – a benefit received as the result of another’s death, such as the following:</p> <ul style="list-style-type: none"> <li>• Cash or in-kind gifts given by relatives, friends, or a community group to “help out” with expenses related to the death</li> <li>• Inheritances in cash or in kind</li> <li>• Lump sum death benefits from SSA</li> <li>• Proceeds of life insurance policies received due to the death of the insured</li> <li>• RR Retirement burial benefits</li> <li>• VA burial benefits</li> </ul> <p><b>NOTE:</b> Recurring survivor benefits such as those received under Title II (RSDI), private pension programs, etc., are not death benefits.</p> <p>* Death benefits provided to an individual are income to the individual to the extent that the total amount exceeds the expenses of the deceased person’s last illness and burial paid by the individual.</p>	*I	*I

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DEATH BENEFITS (cont.)	<p>Last illness and burial expenses include related hospital and medical expenses; funeral, burial plot, and interment expenses; and other related expenses. Verify all last illness and burial expenses. If verification (e.g., bills, receipts, contact with provider, etc.) cannot be obtained, accept the individual's signed allegation. If an expense has been incurred but not paid, assume the individual will pay the expense unless you have reason to question the situation. No follow-up is required if the assumption is applied.</p> <p>Use judgment to determine whether an expense is reasonably related to the last illness and burial. It is expected that related expenses may include such items as new clothing to wear to the funeral, food for visiting relatives, taxi fare to and from the hospital and funeral home, etc.</p>		
DEEMED INCOME	<p>Unearned – A portion of income of a non-AU or BG member that is applied to the AU.</p> <p>* For ABD Medicaid, there is no deeming in Patient Liability/Cost Share determinations.</p>	I	*
DEFERRED COMPENSATION PLAN	UNEARNED- Money paid regularly from a deferred compensation plan. The money is usually available upon the owner's employment retirement or if the owner attains a certain age.	I	I
DISABILITY OR SICK PAY	Unearned – Paid by insurance company or a source other than an employer. Refer to Sick Pay in this chart.	I	I
DISASTER ASSISTANCE (Presidentially Declared)	Unearned – Government payments for restoration of a home damaged by a disaster.	E	E
DISASTER UNEMPLOYMENT ASSISTANCE	UNEARNED- Unemployment benefits paid to an AU member during a major disaster or catastrophe.	E	E

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DIVERTED INCOME FOR FAMILY MEDICAID	Unearned – Money deducted or diverted by a court order to a third party.	E	N/A
Children in Placement	Unearned – Money that is legally obligated to an AU member by a court order but is diverted at the option of the AU member to a third party.	I	N/A
	Benefits/support (child support, SSI, RSDI, etc.) of a child in care diverted to the county of custody as designated payee for the benefit and care of the child and are considered the child's benefits/support. Refer to specific type of income for treatment of income.		N/A
DIVERTED INCOME FOR ABD MEDICAID	Unearned - Income diverted to a spouse or dependent family member from a NH or CCSP A/R.	I	I
Spouse or Dependent Family Member	Include as unearned income to the spouse or dependent family member (DFM) to whom the income is diverted in the eligibility and CCSP/ICWP cost share budgets, if the spouse /DFM is a Medicaid A/R. Refer to <a href="#">Section 2554</a> , Diversion of Income.		
A/R	Include as unearned income to the A/R from whom the income is diverted in the eligibility budget. Allow as a patient liability/cost share budget deduction. Verify from the NH, CCSP or A/R's case record. <b>EXCEPTION:</b> Diverted income is included in PL when a community spouse enters LA-D. Refer to Spousal Impoverishment budgeting.	I	E
DIVIDENDS	Unearned – A share of profits received by a policy holder or shareholder.  <b>NOTE:</b> Any dividends left to accrue are a resource separate from the resource that is earning dividends.  * For ABD Medicaid, any dividends earned on <b>countable</b> resources are not counted as income.	*E	*E



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DIVIDENDS (cont.)	<p>For non-FBR COAs, dividends earned on excluded life insurance policies are excluded as income.</p> <p>*For Family Medicaid, dividends earned on life insurance policies are a countable resource.</p> <p><b>NOTE:</b> Non-participating life insurance policies do not earn/pay dividends. Use Form 106 or other acceptable documents to verify dividends.</p>		
DOMESTIC VOLUNTEER SERVICES PAYMTS	Unearned – Payments to volunteers under the federal government program	E	I
EARNED INCOME TAX CREDIT (EITC)	<p>Unearned – A special tax credit which reduces the federal tax liability of certain low income working taxpayers. This tax credit may or may not result in a payment.</p> <p>EITC payments can be received as an advance from an employer or a refund from IRS.</p> <p>EITC given as a tax credit (no payment) is not income.</p>	E	E
EDUCATIONAL GRANTS, SCHOLARSHIPS AND LOANS (Title IV of Higher Education Act Programs)	<p>UNEARNED- Payments for the educational assistance of an AU member enrolled at a recognized institution of post-secondary education, school for the handicapped, vocational program or a program that provides for completion of a secondary school diploma or GED. These programs include Pell grants, State Student Incentive Scholarships, Work-Study programs, etc.</p> <p>Unearned – payments from educational assistance to the A/R. Exclude, regardless of use.</p>	<p>ABD -E</p> <p>FM - E</p>	E

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EMERGENCY ASSISTANCE (IV-A)	<p>Unearned – payments for children, including families with children, provided by the state and matched with federal funds. Emergency Assistance is used to meet emergency needs and is not IBON or ABON.</p> <p><b>NOTE:</b> Georgia does not provide Emergency Assistance payments.</p>	I	I
EMPLOYEE RETIREMENT BENEFITS	<p>Unearned – Individuals/surviving spouse may be eligible for retirement benefits based on previous employment.</p> <p>Explore if the A/R or spouse worked 10 or more years for the same employer.</p>	I	I
ENERGY ASSISTANCE PAYMENTS	Unearned – Payment or allowance received under federal, state, and local law for the purpose of assisting the AU with the cost of heating and cooling its home. These include HUD and FMHA Utility reimbursements.	E	E
FARM ALLOTMENTS	Unearned – Payments from government sponsored programs such as Agricultural Stabilization and Conservation Services which are a gain or a benefit to the AU.	I	I
FARMING	Earned – Income received from agricultural labor. Refer to <a href="#">Section 2415, Self Employment.</a>	I	I
FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) EMERGENCY FOOD DISTRIBUTION AND SHELTER PROGRAMS	<p>Unearned – food and shelter assistance provided in cash or in kind in emergency disaster situations.</p> <p>Exclude if the assistance is designated as home energy assistance or support and maintenance assistance.</p> <p>Otherwise, contact the State Medicaid Unit for further instructions.</p>	E	E

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FEDERAL PROGRAMS, MISCELLANEOUS	<ul style="list-style-type: none"> <li>• Federal Housing Assistance</li> <li>• Food Stamps</li> <li>• Food Programs with federal involvement for Older Americans</li> <li>• Refugee Cash Assistance, Cuban and Haitian</li> <li>• Entrant Cash Assistance and federally reimbursed general assistance payments to refugees</li> <li>• Refugee reception and placement grants and refugee matching grants</li> <li>• Relocation Assistance</li> </ul> <p><b>NOTE:</b> Contact the State Medicaid Unit if there is a payment that is not on this list and it is questionable as to whether it should be excluded or counted.</p>	E	E
FLEXIBLE BENEFITS	Earned – Refer to <i>Wages</i> in this chart.	I	I
FOSTER CARE PAYMENTS (IV-B or Title XX)	Unearned – per diem payments received by the foster parents to provide for the needs of the foster child and foster family.	E	E
FOSTER CARE PAYMENTS (IV-E)	Unearned – per diem payment received to provide for the needs of the foster child.  Exclude as income to the foster child.	E	E
FOSTER GRANDPARENTS PROGRAM PAYMENTS	Unearned – payments received for voluntary service under the federal government (ACTION)	E	I
GARNISHMENT	Earned/Unearned – A set amount of wages or monies withheld by an employer/entity to pay a debt owed to a third party.	I	I
GUARDIANSHIP, ENHANCED SUBSIDIZED AND SUBSIDIZED	Financial support for a child who was in the custody of DHR and guardianship is awarded to a relative or non-relative foster parent(s). Income is not attributed to the child. Reference Section 2848 – Relative Care Placement for additional information.	E	E

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GENERAL ASSISTANCE (GA) PAYMENTS	Unearned – payments received by the A/R from county funds administered by DFCS. Consider as Assistance Based on Need (ABON).	E	E
GENERAL ASSISTANCE VENDOR PAYMENTS	Unearned – GA paid directly to the provider if paid for housing expenses including GA paid for transitional housing for the homeless and if paid for energy or utilities.	E	E
GERMAN REPARATION PAYMENTS	Unearned – payments made under the Republic of Germany's Federal Law for Compensation for Nationalist Socialist persecution to certain survivors of the Holocaust.  Payments may be made periodically or as a lump sum. Refer to Chapter 2300, Resources, for lump sum information.	E	E
GRANDPARENTS RAISING GRANDCHILD-REN EMERGENCY/ CRISIS INTERVENTION SERVICES	TANF lump sum payment in the amount of three times the eligible grant amount for the AU size. This payment is used to help pay for the cost of emergent needs incurred by the grandparents when the children come to live with them. *For ABD Medicaid, do not deem GRG income of the A/R's parent or spouse to the A/R.	ABD-I* FM-E	I
GRANDPARENTS RAISING GRANDCHILD-REN SUBSIDY PAYMENT	UNEARNED-TANF Subsidy in the amount of \$50.00 per child per month used assist low income (fixed income) grandparents (60+) to cover additional expenses associated with rearing their grandchildren. *For ABD Medicaid, do not deem GRG income of the A/R's parent or spouse to the A/R.	ABD-I* FM-E	I
GRANDPARENT PAYEE	* The Grandparent payee's income is not counted in the TANF budget. The children's TANF income is not counted in the Grandparent Payee's ABD Medicaid budget	*	*
HEALTH REIMBURSEMENT ACCOUNT	An account through an employer which may only be used to reimburse individuals for certain medical services. * Count any income received in excess of the incurred expense(s) as unearned income.	*E	*E
HOME PRODUCE	Unearned–home produce used for personal consumption and not offered for sale.	E	E

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HOUSING AND DEVELOPMENT (HUD) RENTAL REFUND	<p>Unearned – Payment received by the AU for rent. Payments are often distributed by the Georgia Residential Financial Authority (GRFA).</p> <p>Payments can be made directly to the AU, by a two-party check or directly to the landlord on behalf of the AU.</p>	E	E
HOUSING AND URBAN DEVELOPMENT (HUD) OR FARMERS HOME ADMINISTRATION (FMHA) UTILITY REIMBURSEMENT	<p>Unearned – Utility reimbursement provided by HUD and FMHA to AUs who receive housing assistance and are responsible for paying their utilities separately from their rent.</p> <p>Payments can be paid directly to the AU, by a two-party check or directly to the utility company on behalf of the AU.</p>	E	E
INCOME BASED ON NEED (IBON)	<p>Unearned – Assistance provided under a program that considers other income as a factor in determining eligibility and is funded wholly or partially by the federal government or a non-governmental agency for the purpose of meeting basic needs (TANF, SSI, VA Pension, etc.).</p> <p>Continued next page.</p>	See specific type of IBON	See specific type of IBON
INCOME BASED ON NEED (IBON) (cont.)	<b>NOTE FOR ABD:</b> Do not allow the \$20 general exclusion to IBON. Do not deem IBON received by the A/R's spouse or parent to the A/R.		
INCOME TAX REFUND	*Refer to the Chapter 2300, Resources, to determine how to count income tax refunds. For how to count in PL/CS, refer to <a href="#">Section 2552, PL/CS Deductions</a> .	*	*
INDIAN LAND GRANTS	Unearned – Federal distributions to members of Indian Tribes.	E	E
Indian Gambling Act Payments	<p>Tribally managed gaming revenues</p> <p>* If the funds have <b>NOT</b> been held in trust by the Secretary of the Interior, count as unearned income. If held in trust by the Sec. of Interior, exclude.</p>	*	*

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INHERITANCE	<p>Unearned– cash, a right or non-cash item(s) received as a result of someone’s death.</p> <p>Exclude expenses for the last illness &amp; burial of the deceased if paid by the inheritor.</p> <p><b>NOTE:</b> Until an item or right has a value or is accessible, it is neither income nor a resource.</p>	I	I
IN-KIND ITEMS RECEIVED IN LIEU OF WAGES	Earned – Wages may include the value of food, clothing, shelter or other items provided in lieu of cash wages.	ABD – I FM – E	E
IN-KIND SUPPORT AND MAINTENANCE	<p>Unearned – Any gain or benefit that is not in the form of money payable directly to the AU such as meals, clothing, produce or housing.</p> <p>* Refer to <a href="#">Section 2430</a>, Living Arrangements and In-Kind Support and Maintenance.</p>	ABD - *I FM – E	E
INSURANCE BENEFITS DUE TO LOSS OF INCOME	<p>Unearned – benefits paid from an insurance policy due to loss of income.</p> <p>* Refer to <a href="#">Section 2230</a>, Third Party Resources, for information on benefits paid to cover medical expenses.</p>	*I	*I
INTEREST	<p>Unearned – Income paid from bank account deposits, life insurance or other financial instruments/investments.</p> <p><b>FAMILY Medicaid:</b> Annualize for prospectively budgeted AUs to determine a monthly amount. *<b>Exclude</b> amounts of \$1.00 or less per month.</p> <p><b>ABD Medicaid:</b> The following types of interest earned on <b>countable</b> resources are excluded as income in the eligibility and PL/CS budgets:</p> <ul style="list-style-type: none"> <li>• Interest earned on all countable financial instruments, such as checking/savings accounts, CDs, etc.</li> <li>• Interest earned on countable Patient Fund Accounts.</li> </ul> <p><b>*Exception:</b> Interest portion of payment made on contracts are counted as income.</p>	Family *I ABD-E*	E*

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INTEREST (cont.) **\*NOTE:** If total interest earned on excluded resources is \$20/month or less, exclude in the Medicaid eligibility and AMN spenddown budgets. If total interest earned on excluded resources exceeds \$20/month, include all the interest in the eligibility and spenddown budgets. See exceptions below.

INTEREST Burial Contracts	Exclude interest earned on the excluded portion of a burial contract for FBR A/Rs.	E	E
	Exclude all interest earned on a burial contract for non-FBR A/Rs if left to accrue.	E	E
	Exclude interest earned on the excluded portion of funds set aside for burial for FBR A/Rs.	E	E
	Exclude interest earned on the first \$5000 of funds set aside for burial for non-FBR A/Rs if left to accrue.	E	E
INTEREST Dividends	Exclude interest earned on the dividend accumulations from <b>excluded</b> life insurance policies for ABD Medicaid non-FBR A/Rs.	E	E
	For Family Medicaid include interest earned on life insurance policies, stocks and mutual funds.	I	I
	For ABD Medicaid exclude as income dividends/interest earned on <b>countable</b> resources such as stocks and mutual funds.	E	E
IRREGULAR/ INFREQUENT INCOME	Earned and Unearned – Income that is received too infrequently or irregularly to be anticipated, regardless of the amount. Refer to <a href="#">Section 2504</a> for definition of irregular or infrequent income. Treat such income as the following: <ul style="list-style-type: none"> <li>Earned income of \$30 or more received over a three month period</li> </ul>	I	I

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IRREGULAR/ INFREQUENT INCOME (cont.)	<ul style="list-style-type: none"> <li>Earned income of less than \$30 received over a three month period</li> <li>Unearned income of less than \$60 received over a three month period</li> <li>Unearned income of \$60 or more received over a three month period</li> </ul>	E-ABD I-Family E-ABD I-Family I	I I I
JAPANESE – AMERICAN AND ALEUTIAN RESTITUTION PAYMENTS (PL 100-383)	Unearned – Restitution payments made by the U.S. Government to Japanese-Americans and Aleutians or their survivors as a consequence of their evacuation, relocation and internment during World War II.	E	E
JURY DUTY	Earned – Compensation received for serving on a jury.	I	I
LOANS FROM OTHERS (PERSONAL OR BUSINESS): A/R is making payments	Unearned – Money received that the borrower has an obligation to repay. Requires a prepayment agreement (written or oral).	E	E
LOANS TO OTHERS (Payment made to A/R)	Unearned - Money loaned to persons outside the AU where a repayment agreement exists. Payments received are considered income. * ABD Medicaid refer to <a href="#">Section 2313</a> .	I *	I*
LOTTERY WINNINGS	Unearned – A sum of money received as a result of purchasing a winning ticket in a game of chance.  * Refer to the appropriate sections on Lump Sum budgeting for Family Medicaid or ABD Medicaid.	*	*



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LUMP SUM	<p>Unearned – A sum of money that is received at one time. This may be an accumulated amount or a one-time occurrence.</p> <p>* Count as income in month of receipt. Any remainder is counted as a resource beginning the month after receipt (refer to Resources Chart 2399.1, Lump Sums).</p>	*	*
Children in Placement	For all AFDC related categories of Medicaid, a lump sum is treated as income in the month received and as a resource in any amounts thereafter.		
MANAGED INCOME	<p>Unearned – Money legally due the AU that is paid to a protective payee even if the payee is not a member of the AU or resides elsewhere.</p> <p>*****</p> <p>Unearned – Money received by the AU for the care and maintenance of an individual not in the AU.</p> <p>Include as income to the individual entitled to the income. Exclude as income to the protective payee.</p> <p><b>NOTE:</b> Exclude as income to the AU if the protective payee is not making payments to or for the AU.</p>	<p>ABD – I</p> <p>FM – I</p> <p>*****</p> <p>ABD – I</p> <p>FM – I</p>	<p>I</p> <p>*****</p> <p>I</p>
MILITARY ALLOTMENTS	<p>Unearned – payments received for quarters, rations, and clothing are subject to deeming.</p> <p>In ABD Medicaid, Furnished on-post housing is subject to the PMV rule as ISM but is not subject to deeming.</p> <p>In Family Medicaid, consider the income as child support if for a dependent child. Only base pay is earned income.</p>	I	I
MILITARY PAY	Military personnel benefits as reported on Leave and Earnings Statement (LES). Refer to <a href="#">Section 2420</a> , Military Pay.	I	I

<b>2499.1 - TYPES OF INCOME IN MEDICAID</b>			
<b>TYPE OF INCOME</b>	<b>DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION</b>	<b>ELIGIBILITY - FAMILY OR ABD</b>	<b>PL/CS FOR ABD</b>
<b>MILITARY RETIREMENT</b>	<p>Unearned – income received by military retirees and survivors. Beneficiaries who may be entitled to receive military payments include the retiree, his/her surviving spouse and children.</p> <p>Direct inquiries to :the Military Finance Centers as shown below:</p> <p style="padding-left: 40px;">Air Force    Parallel FO: 388 AFAFC/XSP Denver, CO 80279</p> <p style="padding-left: 40px;">Army        USAFAC Director, Retired Operations Indianapolis, IN 46246 ATTN: Management Support Office</p> <p style="padding-left: 40px;">Marine Corps    Parallel FO: D24 Marine Corps Finance Center 1500 E. 95<sup>th</sup> Street Kansas City, MO 64197</p> <p style="padding-left: 40px;">Navy        Parallel FO: D24 Retired Pay Department Code 305, Navy Finance Center Anthony J. Celebrezze Building Cleveland, OH 44199</p>	I	I

**CHART 2499.1 – TYPES OF INCOME IN MEDICAID**

TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
MILITARY RETIREMENT LUMP SUM	Unearned – Consider as unearned income in the month or receipt. Treat as a resource the month following the month of receipt.	I	I
MONTGOMERY GI BILL PAYMENTS	UNEARNED-VA payments for individuals enrolled in Active Duty or the Selected Reserve of the Army, Navy, Air Force, Marine Corps, Coast Guard, or Air National Guard for up to 36 months of education assistance.  NOTE: Any portion of funds that come from the individual's earnings is counted as income.	E	E
NATIONAL EMERGENCY GRANT (DISASTER RELIEF EMPLOYMENT)	UNEARNED-Grants funded by FEMA, used to provide disaster relief employment on projects that provide food, clothing, shelter and other humanitarian assistance for disaster victims.	E	E
NATIONAL FLOOD INSURANCE PAYMENTS	UNEARNED- Payments made for flood mitigation activities under the National Flood Insurance Act of 1968.	E	E
NOISE ABATEMENT PAYMENTS	Unearned – Non-recurring payment designated for noise abatement work on a dwelling.	E	E
OLDER AMERICANS ACT/ SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	Earned – Title V income paid for community service employment to individuals 55 or over. This includes <i>Green Thumb</i> income. Anything provided under these programs other than a wage or salary is excluded income.	ABD - I  FM - E	I
OVERTIME PAY	EARNED- Extra income paid to employees who work in excess of 40 hours in a week. Refer to <i>Wages</i> in this chart.	I	I

<b>CHART 2499.1 – TYPES OF INCOME IN MEDICAID</b>			
<b>TYPE OF INCOME</b>	<b>DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION</b>	<b>ELIGIBILITY - FAMILY OR ABD</b>	<b>PL/CS FOR ABD</b>
PENSIONS	Unearned – A payment received regularly as a retirement benefit.	I	I
PUBLIC LAW 103-286	Unearned – Payments to individuals received as a result of their status as victims of Nazi persecution.	E	E
Qualified Income Trust (QIT)	Income placed in a QIT allows for income eligibility under ABD LA-D COAs. Refer to Section 2407.	Family – N/A ABD LA-D COAs – E All other ABD COAs – N/A	I
Qualified Tuition Savings Programs (529 Plans)	A savings plan for higher education Refer to <a href="#">Section 2344</a> .	E	E
RAILROAD RETIREMENT (RR)	<p>Unearned – retirement, survivors or disability income paid to former railroad employees and /or their dependents.</p> <p>Use gross RR and/or RSDI, including the amount paid as a Medicare premium.</p> <p>* For ABD Medicaid, refer to <a href="#">Section 2552</a>, Patient Liability/Cost Share Deductions, for information on allowing the Medicare premium as a deduction in the patient liability/cost share budget.</p> <p>Consider a benefit augmented for dependents as income to the beneficiary, not the dependent.</p> <p>If the A/R's SSN begins with a 7, the individual is likely to be eligible for RR.</p> <p>If the A/R's deceased spouse worked for a railway system, the A/R may be eligible, even if remarried.</p> <p>RSDI and RR may be combined in one check. If so, verify RSDI via SSA and RR through the Railroad Retirement Board. (cont.)</p>	I	*I

**CHART 2499.1 – TYPES OF INCOME IN MEDICAID**

<b>TYPE OF INCOME</b>	<b>DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION</b>	<b>ELIGIBILITY - FAMILY OR ABD</b>	<b>PL/CS FOR ABD</b>
RAILROAD RETIREMENT (RR) (cont.)	To obtain written verification of the benefit amount, complete Form 990 and mail to:  Benefits Verification Railroad Retirement Board 401 W. Peachtree Street, Room 1702 Atlanta, GA 30365-2550		
REFUNDS FROM DMA	Unearned – A refund of excess proceeds from a TPR after Medicaid and the TPR have paid a medical expense claim in full.	I	I
REIMBURSEMENT	Unearned - Payment for an expense that does not represent a gain or benefit to the AU.	E	E
RELATIVE CARE SUBSIDY	Unearned - Financial support for children placed with an approved relative caregiver. A child may or may not be in DFCS custody for relative caregiver to qualify for certain subsidies.	E	E
RELOCATION ASSISTANCE	Unearned – Money paid under Title II of the Uniform Relocation Assistance & Real Property Acquisition Policies Act of 1970.	E	E
RENTAL INCOME	Earned or unearned – Money received on property owned by an AU member and rented to others.  Earned – Must be engaged in management of property an average of 20 hours per week.  Unearned – If not involved in management more than 20 hours per week.	I Family-May deduct expenses from maintaining and handling of property	I May deduct expenses from maintaining and handling of property
REPAYMENT OF OVERPAYMENT OF BENEFITS THROUGH BENEFIT REDUCTION IN TANF, SSI, RSDI, UCB (or others)	FAMILY MEDICAID: Unearned – Money withheld from the income source to repay a previous overpayment.  Do not count the repayment amount. Count the gross minus the repayment amount.  * ABD MEDICAID: Refer to RSDI Recoupment Amount and SSI Recoupment Amount in this chart.	FM – E  ABD - *	*

CHART 2499.1 – TYPES OF INCOME IN MEDICAID			
TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
RETIRED SENIOR VOLUNTEER PROGRAM (RSVP)	Unearned – A federal volunteer services program.	E	I
RETIREMENT	Unearned – A sum of money paid regularly as a retirement benefit.	I	I
RETIREMENT SURVIVORS DISABILITY INSURANCE (RSDI) (Also referred to as TITLE II BENEFITS or Social Security Benefits)	<p>Unearned – Social Security benefits paid to an insured worker or dependent on the basis of the retirement, death or disability of the worker.</p> <p>Use the gross entitlement (before the Medicare Part B premium is deducted) in the eligibility budget.</p> <p>* For ABD Medicaid, refer to <a href="#">Section 2552</a>, Patient Liability/Cost Share Deductions, for information on allowing the Medicare premium as a deduction in the patient liability/cost share budget.</p> <p>Count the entire RSDI lump sum payment as income for the month of receipt.</p> <p><b>NOTE:</b> Refer to Chart 2399.2 – Resource Treatment of Income Retained after the Month of Receipt, for instructions on how to treat any portion of a RSDI lump sum retained after the month of receipt.</p> <p><b>Do not count refunded Medicare Part B premiums as unearned income.</b></p>	I	*I
REVERSE MORTGAGE	Unearned – allows a homeowner to borrow, via a mortgage contract, a portion of the appraised value of the home. The homeowner then receives a periodic payment (or a line of credit) which does not have to be repaid as long as the borrower lives in the home. Reverse Annuity Mortgages (RAMs) involve the purchase of an annuity. In most reverse mortgages, the original loan does not need to be repaid until the homeowner dies, sells the home, or moves. (cont.)		

<b>CHART 2499.1 – TYPES OF INCOME IN MEDICAID</b>			
<b>TYPE OF INCOME</b>	<b>DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION</b>	<b>ELIGIBILITY - FAMILY OR ABD</b>	<b>PL/CS FOR ABD</b>
REVERSE MORTGAGE (cont.)	The HEC plans connected with HUD through the Federal Housing Authority are reverse mortgages.		
	Treat as loan proceeds	E	E
	Annuity payments from a RAM	I	I
ROOMER	Earned – Direct payments for room only.	I	I
RSDI RECOUPMENT AMOUNT	<p>Unearned – an amount withheld from an individual's monthly RSDI check by SSA to recover an overpayment of RSDI benefits to the individual</p> <p>*Refer to Repayment of Overpayment of Benefits on Page 2499-21.</p>	<p>ABD – I</p> <p>FM – E*</p>	E
SALE – LEASEBACK	<p>Unearned – the homeowner transfers title of the home to a buyer (e.g., an individual or financial institution) in exchange for an installment note satisfied by monthly payments. The installment note may bear interest. The buyer, in turn allows the former homeowner to remain in the home for life (or until the arrangement is terminated) in exchange for rent. The difference between payments on the installment note and the rental cost provides the former homeowner with cash. Under this arrangement, the buyer is responsible for the payment of real estate taxes, major maintenance, and casualty insurance. Some sale-leaseback arrangements involve the purchase of an annuity.</p>		
	Treat as the conversion of a resource, not as income.	E	E
	Interest earned from an installment note	I	I
	Annuity payments	I	I

CHART 2499.1 – TYPES OF INCOME IN MEDICAID			
TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
SCHOOL LUNCH PROGRAM	UNEARNED-The cash value of assistance provided to children under the National School Lunch Program, Child Nutrition Act, Special Milk Program, or School Breakfast program.	E	E
SELF EMPLOYMENT EARNINGS (NET)	Earned – income from a self employed enterprise. Refer to <a href="#">Section 2415, Self-Employment</a> .	I	I
SENIOR COMPANION PROGRAM	Unearned – payments to volunteers under a federal government program	E	I
SEVERANCE PAY	Earned – Money received from former employer <u>upon</u> termination of employment. Unearned- payments received from a former employer <u>after</u> termination of employment.	I	I
SHARED HOUSEHOLD EXPENSES	Payments made to an AU by a person who shares household expenses, and which do not represent a gain or benefit to the AU.  Consider <b>UNEARNED</b> income for Family Medicaid.  Refer to <a href="#">Section 2430</a> , In-Kind Support and Maintenance, for ABD Medicaid.	E	E
SHELTERED WORKSHOP / WORK ACTIVITY CENTER PAYMENTS	Earned – payments received for work performed in a sheltered workshop or work activity center.	I	I



CHART 2499.1 – TYPES OF INCOME IN MEDICAID			
TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
SICK PAY	<p>Sick Pay is a payment made to or on behalf of an employee by an employer or a private third party for sickness or accident disability.</p> <p>Unearned – Any payments for sickness and accident disability paid more than 6 months after work stopped because of sickness or disability or sick payments made from the employee's own contributions are unearned income.</p> <p>Earned – If paid from employer's payroll.</p>	I	I
SOCIAL SECURITY BENEFITS (RSDI)	Unearned – Retirement, Survivor, and Disability Insurance benefits administered by the Social Security Administration.	I	I
SPECIAL AND DEMONSTRATION VOLUNTEER PROGRAMS	Unearned – Payments to volunteers under a federal government program	E	I
SPENDING ACCOUNT	EARNED-Pre-taxed earnings that are deducted from an employee's gross wages and placed in an account to pay AU expenses such as childcare and medical costs.	I	I
STRIKE BENEFITS	Unearned – Income received by individuals on strike.	I	I
SUPPLEMENTAL SECURITY INCOME (SSI)	<p>Unearned – monthly payments made to aged, blind or disabled individuals from the federal government. SSI is administered by the Social Security Administration. Consider as Income Based on Need (IBON). SSI recipients also receive Medicaid.</p> <p>* For ABD Medicaid, do not deem the ineligible parent or spouse's SSI income to the A/R. However, include SSI in the Couple eligibility budget when one member of the couple is AMN and the other receives SSI.</p> <p>** Refer to <a href="#">Section 2578</a>, SSI Recipients, for information on including SSI income in nursing home patient liability budgets.</p>	<p>ABD-*1</p> <p>FM – E</p>	**I

**CHART 2499.1 – TYPES OF INCOME IN MEDICAID**

TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
SSI RECOUPMENT AMOUNT	<p>Unearned – an amount withheld from an individual’s monthly SSI or RSDI check by SSA to recover an overpayment of SSI benefits to the individual.</p> <ul style="list-style-type: none"> <li>Exclude a SSI recoupment from a SSI check, but include a SSI recoupment from an RSDI check, in the patient liability budget.</li> </ul> <p>For Family Medicaid, refer to <i>Repayment of Overpayment of Benefits through Benefit Reduction in TANF, SSI, RSDI, UCB or others</i> on page 2499-19.</p>	<p>ABD – I</p> <p>FM – E</p>	*I
SUSAN WALKER VS BAYER CORPORATION SETTLEMENT PAYMENTS	<p>A cash settlement as a result of a class action lawsuit.</p> <p>Unearned</p>	E	E
TAX REFUNDS	<p>A refund of taxes paid on food, income or property. It may be considered as earned or unearned.</p> <p>Earned</p> <p>A refund of federal or state taxes paid on income.</p> <p>Unearned</p> <p>A refund of taxes paid on food or property, such as real property or automobiles. Refer to <a href="#">Section 2405</a>, Treatment of Income.</p> <p>* Refer to <a href="#">Section 2552</a>, PL/CS Deductions.</p>	<p>E</p> <p>E</p> <p>E</p>	<p>*</p> <p>*</p> <p>*</p>
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	<p>Unearned – benefits received from Temporary Assistance to Needy Families, including supplemental payments.</p> <p>TANF benefits received from another state are budgeted for the month of receipt only.</p> <p>*For ABD Medicaid, do not deem TANF income of the A/R’s parent or spouse to the A/R.</p>	<p>ABD – I*</p> <p>FM - E</p>	I

**CHART 2499.1 – TYPES OF INCOME IN MEDICAID**

TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
TIPS	Earned – Voluntary payments above the stated cost of a product or service given in appreciation for the service rendered. Refer to <i>Wages</i> in this chart.	I	I
TRADE READJUSTMENT ALLOWANCE (TRA)	UNEARNED-Weekly payment available for up to 52 weeks after an individual's UCB is exhausted and during a period in which the individual is participating in a full-time training program approved in accordance with the Trade Act.	I	I
TRAINING ALLOWANCES/ STIPENDS (Refer to WIA for treatment of WIA income)	Earned – Payments received from vocational/ rehabilitation programs recognized by Federal, State, local governments to the extent they are not a reimbursement or specifically excluded.  <b>NOTE:</b> If the earnings belong to a child, refer to <i>Child's Earnings</i> in this chart.	I	I
TRANSITIONAL SUPPORT SERVICES (TANF)	UNEARNED- TANF support payment used to pay for or reimburse the cost of childcare, transportation, and incidental expenses to an applicant or recipient. TSS is available for a period of six months beginning with the first month of TANF ineligibility. *For ABD Medicaid, do not deem WSP income of the A/R's parent or spouse to the A/R.	ABD-I* FM-E	I
TRUST FUND PROCEEDS	Unearned – Money in a trust fund.  * If the trust is not a Medicaid Qualifying Trust (MQT), include as income only those trust proceeds actually provided to the A/R by the trustee.  * If the trust is an MQT, refer to <a href="#">Section 2336</a> , Trust, Medicaid Qualifying, for information on how to treat the trust proceeds.  Verify by a copy of the trust document and contact with the trustee.	*I   *I	*I   *I

CHART 2499.1 – TYPES OF INCOME IN MEDICAID

TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
UNEMPLOYMENT COMPENSATION BENEFITS (UCB)	Unearned – Benefits received from the Department of Labor (DOL) by unemployed individuals. Usually received weekly. Continue to count until notified by the A/R of termination.  Use DOL Clearinghouse for verification of the amount and date of weekly benefits.	I	I
UNION FUNDS	Unearned – Refer to <i>Strike Benefits</i> in this chart.	I	I
UNIVERSITY YEAR FOR ACTION (UYA)	Unearned – payments received under a federal volunteer services program.	E	I
UTILITY PAYMENT (HUD SECTION 8/GRFA/FMHA)	Unearned - *Refer to <i>Housing and Development (HUD)</i> in this chart.	*	*
VACATION PAY	Earned – Any amount paid to employees for a regular scheduled period spent away from work or regular duty. It includes amounts paid even if the employee chooses not to take a vacation. Refer to <i>Wages</i> in this chart.	I	I
VENDOR PAYMENT	UNEARNED-Money paid by an outside source to a third party on behalf of the AU for an expense. Housing assistance payments made by a state or local government to a third party on behalf of an AU residing in transitional for the homeless. <b>NOTE:</b> If the vendor payment is made with GA funds, refer to <i>General Assistance Vendor Payments</i> in this chart. <b>NOTE:</b> For ABD Medicaid, consider possibility of ISM. Refer to <a href="#">Section 2430</a> .	E	E

CHART 2499.1 – TYPES OF INCOME IN MEDICAID			
TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
VETERANS ADMINISTRATION (VA) BENEFITS	Refer to <a href="#">Section 2418</a> – VA Income for a description of the different types of VA income.		
VA Pension	Unearned  VA pensions are IBON and are not entitled to the \$20 general exclusion. (Section 2505)	I	I
VA Compensation	Unearned  VA compensation is not IBON.  <b>EXCEPTION:</b> Compensation received by parents due to the service connected death of their child is IBON.	I	I
VA Educational Benefits	Unearned	ABD – I  FM – E	E
Other VA Benefits Which are NOT Included As Income in the Eligibility Determination	Aid and Attendance  Unusual Medical Expense (UME) reimbursement & Continuing Medical Expense (CME)  Housebound Allowance  Clothing Allowance	E  E  E  E	E  E  E  E
Augmented VA Benefits	Unearned  *Refer to <a href="#">Section 2418</a> , VA Income for specifics on counting Augmented VA income.  <b>NOTE:</b> Any portion of a VA check augmented for dependents is income to the dependent(s).	*I	*I

**CHART 2499.1 – TYPES OF INCOME IN MEDICAID**

TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
Augmented VA Benefits To NH/CCSP A/Rs	<p>Unearned</p> <p>* Refer to <a href="#">Section 2418</a>, VA Income for specifics on counting Augmented VA income for LA-D A/Rs.</p> <p><b>NOTE:</b> Augmented VA benefits are treated differently than augmented RR benefits. The entire amount of an augmented RR check is income to the beneficiary.</p>	*I	*I
VA Recoupment	Repayment of VA benefits which are deducted from the VA check.	I Count the gross amount for eligibility determination	E Count the gross less recoupment
VA Lump Sum	<p>Unearned</p> <ul style="list-style-type: none"> <li>Any portion of a VA lump sum that is not VA Aid and Attendance, is not VA UME reimbursement or is not augmented is counted as unearned income for the month of receipt.</li> </ul>	*I	*I
VICTIM RESTITUTION	<p>Unearned – Money received by a victim of a crime from a crime victim restitution program, usually a reimbursement for financial losses.</p> <ul style="list-style-type: none"> <li>The value of the payment does not exceed the value of the loss</li> <li>The value of the payment exceeds the value of the loss. Count the excess value as income in the month of receipt.</li> <li>The payment is a set monthly amount based on a court ruling. Count as income in the month of receipt.</li> </ul>	<p>E</p> <p>E</p> <p>I</p> <p>I</p>	<p>E</p> <p>E</p> <p>I</p> <p>I</p>

CHART 2499.1 – TYPES OF INCOME IN MEDICAID			
TYPE OF INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	ELIGIBILITY - FAMILY OR ABD	PL/CS FOR ABD
VISTA VOLUNTEER PAYMENT	Earned – Income received by VISTA volunteers under Title I of the Domestic Volunteer Services Act. Included are payments from the Urban Crime Prevention Program	E	E
VOLUNTEER PAYMENT RSVP Foster Grandparent/ VISTA Urban Crime Prevention	Unearned – Title II of Domestic Volunteer Services Act of 1973	E	I
	Unearned – Payments from Title I. Exclude only if the A/R was receiving FS or AFDC at the time they joined Title I even if there is a break in participation.	E	I
WAGES (SALARIES)          Children in Placement	Earned – Payment given in return for labor, goods, and services rendered. Wages may be paid on an hourly, weekly, or daily basis.  Include commissions, tips, overtime, vacation pay, bonus pay, flex benefits, and the employee's share of FICA when paid by the employer.	I	I
	Reference <a href="#">Section 2835</a> , PROCEDURES, Earnings of an AFDC Child, for exclusion criteria.		
WORKER'S COMPENSATION	Unearned – payments awarded to injured employees or to their survivors. Exclude any portion designated for medical, legal, or related expenses paid or deducted and not controlled by the A/R in connection with claim.  Verify from the employer or from the source of the payment.	I	I
WORKFORCE INVESTMENT ACT	Earned – Income received while working as part of a WIA program.	I	I

<b>CHART 2499.1 – TYPES OF INCOME IN MEDICAID</b>			
<b>TYPE OF INCOME</b>	<b>DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION</b>	<b>ELIGIBILITY - FAMILY OR ABD</b>	<b>PL/CS FOR ABD</b>
WORK STUDY PROGRAM	Earned – A plan operated by a post or secondary school during the school year in which a student works on campus and earns money.	E	N/A
WORK SUPPORT PAYMENTS (WSP)	A time limited cash supplement to a TANF assistance unit that, because of employment, either becomes ineligible for TANF or experiences a reduction in its TANF benefit amount and declines ongoing TANF in order to stop the TANF clock. *For ABD Medicaid, do not deem WSP income of the A/R's parent or spouse to the A/R.	ABD-I* FM-E	I
YOUTH BUILD PROGRAM PAYMENTS	EARNED- Payments made through the Youth Build Program.  *See WIA for treatment of this income.	I*	I*
YOUTH PROJECT PAYMENTS	Unearned – Payments made through projects developed to assist youth in acquiring work skills including the following: <ul style="list-style-type: none"> <li>Youth incentive entitlement pilot project</li> <li>Youth community conservations and improvement projects</li> <li>Youth employment</li> </ul> *See WIA for treatment of this income.	I*	I*