

Appendix I- Income

TYPE OF MAGI INCOME	DESCRIPTION/SPECIAL INSTRUCTIONS/VERIFICATION	I-Include E-Exclude
INTRODUCTION MAGI INCOME	<p>Income can be received in the form of money, property, or services.</p> <p>An amount included in income is taxable unless it's specifically exempted by law. Income that is nontaxable may have to be shown on a tax return but is not taxable.</p> <p>The person that is given the income is generally taxed on the income that is available to them, regardless if it is actually in their possession.</p>	<p>Only Taxable Income is included in MAGI</p> <p>Pre-Tax Expenses deducted from pay is excluded from MAGI (such as health insurance, vision, dental, etc.)</p>
ACCIDENT OR HEALTH PLAN	<p>Unearned- the value of accident or health plan coverage provided by an employer.</p> <p>Long Term Care Coverage-contributions by an employer to provide coverage for long-term services. This includes Archer MSA contributions.</p> <p>Health Flexible Spending Arrangement (health FSA)-employer provided health FSA which will result in a reduction of salary and reimbursements of medical care.</p> <p>Health Savings Accounts (HSA)-contributions made by the individual are deductions for tax returns.</p> <p>Distributions from HSA that are used to pay medical expenses.</p> <p>Distribution from HSA that are not used to pay medical expenses.</p> <p>Contributions to HSA made by employers</p> <p>Qualified HAS funding distribution-a onetime distribution from an individual retirement account (IRS) to an HAS.</p>	<p>E</p> <p>E</p> <p>E</p> <p>E</p> <p>E</p> <p>I</p> <p>E</p>
ADOPTION ASSISTANCE	Unearned – Payment received for the adoption of certain children.	E
ADVANCE COMMISSIONS OR OTHER EARNINGS	Unearned- Money received for services to be performed in the future. Repaid unearned money in the same year received; reduce the amount included in the total taxable income by the repayment amount. If repaid in another tax year, treat as a deduction.	I
ADVANCE PAYMENTS/ REINBURSEMENTS	Unearned – Money for future/past expenses that does not represent a gain to the AU. (Such as Travel, Care	E

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	Expenses, Moving Expenses)	
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
ALASKA NATIVE CLAIM	<p>Unearned – Payments made under Alaska Native Claims Settlement Act.</p> <p>Alaska Native Regional and Village Corporation Payments. http://www.akrdc.org/issues/nativecorporations/overview.html#Anchor-Background-14210</p> <p>Alaska Permanent Fund Dividend- payment from Alaska’s mineral income fund.</p>	<p>E</p> <p>E</p> <p>I</p>
ALIMONY/ Spousal Support	Unearned – A court-ordered payment from an estranged spouse or former spouse to the other spouse for support under the terms of a court order or settlement agreement following a divorce. Payments may be in one lump sum, or in a series of monthly payments. Alimony is also termed “spousal support” or “maintenance”.	I
AmeriCorps/ PeaceCorps	<p>A program of the U.S. federal government engaging adults in intensive community service work with the goal of "helping others and meeting critical needs in the community." Members commit to full- or part-time positions offered by a network of nonprofit community organizations and public agencies, to fulfill assignments in the fields of education, public safety, health care, and environmental protection. The program is often compared to the Peace Corps as its domestic counterpart.</p> <p>Income from AmeriCorps Network of programs which encompasses: AmeriCorps State and National is the broadest network of AmeriCorps programs. These groups recruit, train, and place AmeriCorps members to meet critical community needs in education, public safety, health, and the environment.</p> <p>AmeriCorps VISTA- do not get paid, but members receive a modest, monthly living allowance to help cover the basic necessities. VISTA members who successfully complete a term of service are also eligible to receive either a Segal AmeriCorps Education Award of \$5,550 to pay for college or to pay off student loans, or an end-of-service cash stipend of \$1,500.</p> <p>AmeriCorps NCCC (National Civilian Community Corps) is a residential, team-based, national service</p>	I

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	<p>program that engages young adults ages 18 to 24 in full-time service. Operated directly by the Corporation for National and Community Service, AmeriCorps NCCC is part of a national network of service programs that help local communities address their compelling needs.</p> <p>Are handled as specified below: Living Allowance Stipend – Earned Income On-the Job Training – Earned Income Leave allowance-Earned Readjustment allowance or termination pay Reimbursements/Support-Unearned</p>	<p>I I I I E</p>
ANNUITY	Unearned – Recurring payment received from an investment.	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
BACK PAY AWARDS	Unearned-income amounts awarded in a settlement or judgment for back pay (for damages, unpaid life insurance premiums and unpaid health insurance premiums).	I
BLACK LUNG BENEFIT	Unearned-payments made to coal miners who are totally disabled due to pneumoconiosis and to the surviving dependents of miners whose death was due to such disease.	E
BARTERING	<p>Earned- the exchange of property or services. Income or fair market value of property or services received for bartering.</p> <p>Barter Exchanges/Clubs will issue a Form 1099-B will show the value of cash, property, services, credits or scrip received from the exchange for the tax year.</p>	I
BONUSES	<p>Earned-income received for outstanding work.</p> <p>Holiday Gift –unearned income given to employee. Value of cash, gift certificate or similar item is included in salary or wages.</p> <p>Athletic Facilities- unearned income provided by employer for free or low costs, for use of an employee sponsored gym or athletic club. The gym must be used primarily by employees, their spouses and their dependent children.</p> <p>Employee Discounts- unearned property of services that an employer sells to an employee at a discount that do not include discounts on real property or property commonly held for investments (such as</p>	<p>I</p> <p>I</p> <p>E</p> <p>E</p>

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	stocks or bonds). De Minimis (Minimal) Benefits- unearned employer provided products or services in which the costs of it is so small and be unreasonable for the employer to account for it (such as discounts for company cafeterias, company picnics, cab fare when working overtime, etc.)	E
CAPITAL GAINS	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
CASH REBATES	Unearned-a rebate received from a dealer or manufacturer of an item bought.	E
CENSUS INCOME	Earned- All wages paid by the Census Bureau for temporary employment related to Census activities.	E
CHARITABLE DONATION FROM PRIVATE NON-PROFIT ORGANIZATION NOT STATE/ FEDERALLY FUNDED	Unearned – Charitable donation paid to the AU or BG. Charitable gift annuities- beneficiary of a charitable gift annuity must include the yearly annuity or fixed percentage payment.	E I
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 At Risk block grant child care payments made under P.L 101-508, Section 5801 of the Social Security Act. *Dependent care benefits paid for by the employer under \$5,000 per tax year. Box 10 of W2 form.	E *E
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.	E
CHILD’S EARNINGS	Earned – Income earned by a child, including MAGI Medicaid under 19 years old (when not required to file a tax return).	E
CIVIL SERVICE AND FEDERAL EMPLOYEE RETIREMENT SYSTEM BENEFITS	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.	I
CLERGY INCOME	Earned- income offerings and fees received for marriages, baptisms, funerals, etc. Unearned-housing allowance for housing and utilities provided as part of the salary or wages.	I E
CONTRIBUTIONS	Unearned- Any transfer to an individual, either	E

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	directly or indirectly, where full consideration (measured in money or money's worth) is not received in return.	
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
DISASTER ASSISTANCE (Presidentially Declared)	<p>Unearned – Government payments for restoration of a home damaged by a disaster.</p> <p>Disaster relief grants-income received under the Disaster Relief and Emergency Assistance Act to assist with necessary expenses or serious needs for medical, dental, housing, personal property, transportation or funeral expenses.</p> <p>Disaster relief payments-income received that is a qualified disaster relief; includes disaster resulting from a terrorist/military action; a federally declared disaster; a disaster with results from an accident involving a common carrier that is determined to be catastrophic by the Secretary of the Treasury.</p> <p>Disaster mitigation payments-payments paid in the period immediately following damage to property as a result of a natural disaster.</p>	<p>E</p> <p>E</p> <p>E</p> <p>E</p>
DISASTER UNEMPLOYMENT ASSISTANCE	Unearned - Unemployment benefits paid to an AU member during a major disaster or catastrophe.	I
DIVIDENDS	<p>Unearned – A share of profits received by a policy holder or shareholder</p> <p>Ordinary Dividends- A share of a company's profits passed on to the shareholders on a periodic basis. All dividends are considered ordinary unless they are specifically classified as qualified dividends.</p> <p>Qualified Dividends- a dividend that is taxed at a different tax rate than that of regular income. It is taxed at the capital gain tax rate which is lower than the regular income tax. To qualify for the special tax treatment, shareholders must satisfy a certain holding period based on the type of stock held:</p> <p>For common stock, shareholders must own the stock for more than 60 days including the ex-dividend date. For preferred stock, the owner must hold the shares for more than 90 days including the ex-dividend date.</p>	<p>I</p> <p>I</p>
EARNED INCOME TAX CREDIT (EITC)	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.	E

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	EITC payments can be received as an advance from an employer or a refund from IRS. EITC given as a tax credit (no payment) is not income.	
EDUCATIONAL GRANTS, SCHOLARSHIPS AND LOANS (Title IV of Higher Education Act Programs)	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. *Educational Assistance -income from a qualified employer for educational assistance up to \$5,250 a tax year.	E *E
SCHOLARSHIP PRIZES	Unearned-income won in a contest if not required to use the prizes for educational purposes; regardless if used for educational purposes.	I
EMPLOYEE COMPENTATION	Earned- income received in the form of wages, salary, commissions, fees and tips; including other forms of compensation such as fringe benefits and stock options. Fringe Benefits received based on work performance.	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
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
FARMING	Earned – Income received from agricultural labor.	I
FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) EMERGENCY FOOD DISTRIBUTION AND SHELTER PROGRAMS (No – VV)	Unearned – food and shelter assistance provided in cash or in kind in emergency disaster situations. Exclude if the assistance is designated as home energy assistance or support and maintenance assistance. Otherwise, contact the State Medicaid Unit for further instructions.	E
FEDERAL PROGRAMS, MISCELLANEOUS	<ol style="list-style-type: none"> 1. Federal Housing Assistance 1. Food Stamps 1. Food Programs with federal involvement for Older Americans 1. Refugee Cash Assistance, Cuban and Haitian 1. Entrant Cash Assistance and federally reimbursed general assistance payments to refugees 1. Refugee reception and placement grants and 	E

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	refugee matching grants Relocation Assistance NOTE: 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. Welfare fraud -any welfare payments that are compensation for services or that are obtained fraudulently.	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
FOSTER CARE PAYMENTS (IV-E)	Unearned – per diem payment received to provide for the needs of the foster child.	E
FOSTER GRANDPARENTS PROGRAM PAYMENTS	Unearned – payments received for voluntary service under the federal government (ACTION)	E
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).	E
GENERAL ASSISTANCE PAYMENTS	Unearned – payments received by the A/R from county funds administered by DFCS. Consider as Assistance Based on Need (ABON).	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
GIFTS AND INHERITANCES	Unearned-property received as a gift, bequest, or inheritance that does not produce income as interest, dividends, or rents etc. Expected Inheritance -income from the sale of an interest in an expected inheritance from a living person.	E I
GRANDPARENTS RAISING GRANDCHILDREN EMERGENCY/ CRISIS INTERVENTION SERVICES	Unearned -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.	E
GRANDPARENTS RAISING GRANDCHILDREN 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.	E
GULF OIL SPILL	Unearned- payments for lost wages or income, property damage or physical injury due to the Gulf oil spill. Lost wages or income -payment received for lost	I

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	<p>wages, lost business income or lost profits.</p> <p>Property damage- payments received for property damage that are not more than the adjusted basis in the property.</p> <p>Physical injury- payments received for personal physical injuries or physical sickness, including emotional distress.</p> <p>Exxon Valdez Settlement Income-Qualified settlement income for any interest and punitive damage awarded in connection with the civil action <i>In re Exxon Valdez No.89-095 CV.</i></p>	<p>E</p> <p>E</p> <p>I</p>
HISTORIC PRESERVATION GRANT	Unearned-payment received under the National Historic Preservation Act to preserve a historically significant property.	E
HOME PRODUCE	Unearned-home produce used for personal consumption and not offered for sale.	E
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 BG, by a two-party check or directly to the landlord on behalf of the BG.</p>	E
HOUSING AND URBAN DEVELOPMENT (HUD) OR FARMERS HOME ADMINISTRATION (FMHA) UTILITY REIMBURSE-MENT	<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 BG, by a two-party check or directly to the utility company on behalf of the BG.</p>	E
INDIAN LAND GRANTS	Unearned – Federal distributions to members of Indian Tribes.	E
INDIAN FISHING RIGHTS	Unearned-income amounts received from activities related to fishing rights for members of a qualified Indian tribal that have fishing rights secured by treaty, executive order, or an Act of Congress as of March 17, 1988.	E
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.	E
IN-KIND SUPPORT AND MAINTENANCE	Unearned – Any gain or benefit that is not in the form of money payable directly to the BG such as meals, clothing, produce or housing.	E
INTEREST	<p>Unearned-income received or credited accounts that can be withdrawn without a penalty:</p> <p>Bank Accounts</p> <p>Money Market Accounts</p>	I

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	<p>Certificates of Deposits Deposited Insurance Dividends Interest on Series EE and Series I U.S. Savings Bonds redeemed or at maturity Dividends (includes deposits; share accounts in cooperative bank; credit unions, domestic building and loan association; domestic federal savings and loan association; mutual savings banks) Treasury Bills, notes and bonds</p> <p>Interest on Series EE and Series I U.S. Savings Bonds redeemed or at maturity used to pay for qualified higher education</p>	E
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
JURY DUTY	Unearned-pay received for jury duty if amount is not given to employer.	I
LIFE INSURANCE PROCEEDS	<p>Unearned-proceeds paid because of the death of the insured person.</p> <p>Interest income received as a result of the life insurance proceeds</p> <p>Surrender of policy for cash-any proceeds that are more than the cost of the life insurance policy.</p> <p>Endowment Contract Proceeds-a policy under which a specific amount of money is paid on a certain date unless death occurs before the date. Lump sum amount if proceeds are more than the cost of the policy.</p> <p>Installment payments are taxed as an annuity.</p> <p>Accelerated Death Benefits-amounts paid as accelerated death benefits under a life insurance contract or viatical settlement before the insured’s death when the insured is terminally or chronically ill.</p>	E I I I I E
LOANS FROM OTHERS (PERSONAL OR BUSINESS):	<p>Unearned – Money received that the borrower has an obligation to repay. Requires a prepayment agreement (written or oral). The principal part of the payment.</p> <p>The interest earned on the loan.</p> <p>Below Market Loans- a loan that doesn’t have interest charged or which the interest is charged at a rate below the applicable federal rate. The forgone interest for the loan.</p>	E I I

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	<p>Reverse Mortgage- a loan the lender is paying (in a lump sum, a monthly advance, a line of credit, or a combination of all three) while the individual continues to live in the home. 21-Dec-2012</p>	E
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.	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
NATIONAL FLOOD INSURANCE PAYMENTS	Unearned - Payments made for flood mitigation activities under the National Flood Insurance Act of 1968.	E
NOISE ABATEMENT PAYMENTS	Unearned – Non-recurring payment designated for noise abatement work on a dwelling.	E
PRIZES	Unearned-income won during an event (television/radio, lucky number drawing, etc.) Prizes and awards in goods or services must be included in your income at their fair market value.	I
PUBLIC LAW 103-286 - PAYMENTS to VICTIMS of NAZI PERSECUTION (examples, including but not limited to the following: German Reparation, German Pensions for Work in Ghettos, Holocaust Victims Restitution)	Unearned – any payments made to individuals because of their status as victims of Nazi persecution under Section 1(a) of the Victims of Nazi Persecution Act of 1994, Public Law 103-286 Such payments are disregarded in determining eligibility for any amount of benefits/services provided under any Federal or federally assisted program based on need.	E
Qualified Tuition Savings Programs (529 Plans)	Unearned- a program set up to allow either prepayment or contribute to an account established for paying a student’s qualified higher education expenses at an eligible educational institution. A savings plan for higher education.	E
RAILROAD RETIREMENT ANNUITIES	Unearned-payments treated as pension or annuity income include Tier 1; Tier 2 and Vested dual benefits.	I
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
RELOCATION ASSISTANCE	Unearned – Money paid under Title II of the Uniform Relocation Assistance & Real Property Acquisition Policies Act of 1970.	E
REPAYMENT OF OVERPAYMENT OF BENEFITS THROUGH	Unearned – Money withheld from the income source to repay a previous overpayment.	E

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RETIREMENT BENEFITS SUPPLEMENTAL SECURITY INCOME (SSI)	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.	E
STRIKE/LOCKOUT BENEFITS	Unearned-benefits paid to you by a union as strike or lockout benefits including both case and the fair market value of other property. Union Benefits and Dues- amounts deducted from pay for union dues, assessments, contributions or other payments to the union cannot be excluded from income.	I I
SUSAN WALKER VS BAYER CORPORATION SETTLEMENT PAYMENTS	Unearned-A cash settlement as a result of a class action lawsuit.	E
TAX REFUNDS Unearned	A refund of taxes paid on food, income or property. A refund of federal income tax are not included in income because they are never allowed as a deduction from income. A refund of state tax or local income tax refund are included if deducted the tax in an earlier year. This also includes any interest received.	E I
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	Unearned – benefits received from Temporary Assistance to Needy Families, including supplemental payments.	E
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.	E
TRUST	Unearned-income from a trust fund includes revocable trusts; irrevocable trusts; QIT trusts; special treatment trust	I
UNEMPLOYMENT COMPENSATION BENEFITS (UCB)/ UNEMPLOYMENT INSURANCE	Unearned- The Unemployment Insurance (UI) program provides temporary income for workers who are unemployed through no fault of their own and who are either looking for another job, have a definite recall to their jobs within 6 weeks of the last day worked, or are in approved training. Any amount, up to \$3,000, that was repaid for an overpayment is deducted from total amount received	I
UTILITY PAYMENT (HUD SECTION 8/GRFA/FMHA)	Unearned - *Refer to Housing and Development (HUD) in this chart.	E
UTILITY REBATES	Unearned-participation in the utility's energy	E

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	conservation program. Electric bill is either a reduction in the purchase price (rate reduction) or a nonrefundable credit against the purchase price of electricity.	
VENDOR PAYMENT	<p>UNEARNED-Money paid by an outside source to a third party on behalf of the AU for an expense.</p> <p>Personal expenses paid for by another person that does not make up for a loss caused by that person.</p> <p>Personal expenses paid for by another person that makes up for a loss caused by that person, and only restores the individual to a position before the loss.</p> <p>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. NOTE: If the vendor payment is made with GA funds, refer to General Assistance Vendor Payments in this chart.</p>	<p>I</p> <p>E</p> <p>E</p>
VA PENSION	Unearned-income received from the Department of Veterans Affairs (VA) for retired military personnel.	E
VA DISABILITY COMPENSATION	Unearned-income received from the Department of Veterans Affairs (VA) for Veterans who are at least 10% disabled because of injuries or diseases that occurred or were aggravated during active military service.	E
VA EDUCATIONAL BENEFITS	Unearned- income received from the Department of Veterans Affairs (VA) for education, training and subsistence allowances.	E

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Other VA Benefits Which are NOT Included As Income in the Eligibility Determination	<p>Aid and Attendance-unearned increased monthly pension amount added to the monthly pension amount when they meet one of the following conditions:</p> <ol style="list-style-type: none"> 1. Requires the aid of another person in order to perform personal functions required in everyday living, such as bathing, feeding, dressing, attending to the wants of nature, adjusting prosthetic devices, or protection from the hazards of their daily environment 2. Bedridden, the disability requires they remain in bed apart from any prescribed course of convalescence or treatment 3. Patient in a nursing home due to mental or physical incapacity 4. Your eyesight is limited to a corrected 5/200 visual acuity or less in both eyes; or concentric contraction of the visual field to 5 degrees or less <p>Unusual Medical Expense (UME) reimbursement & Continuing Medical Expense (CME)</p> <p>Housebound Allowance-unearned increased monthly pension amount added to the monthly pension amount when they are substantially confined to their immediate premises because of permanent disability.</p> <p>Clothing Allowance – unearned benefits for a Veteran who uses either of the following:</p> <ol style="list-style-type: none"> 1. Prosthetic or orthopedic appliance, such as a wheelchair or crutches, because of a service-connected disability (Note: soft and flexible devices, such as an elastic stocking, are not included) 2. Medication prescribed by a physician for a service-connected skin condition that causes permanent stains or otherwise damages outer garments <p>Additional clothing allowances may be provided if more than one prosthetic or orthopedic appliance, or medication described above, is used and/or affects more than one type of clothing garment.</p>	<p>E</p> <p>E</p> <p>E</p> <p>E</p>
VA Burial Benefits	<p>Headstone or Marker. VA can furnish a monument to mark the grave of an eligible veteran.</p> <p>Presidential Memorial Certificate (PMC). VA can provide a PMC for eligible recipients.</p> <p>Burial Flag. VA can provide an American flag to drape an eligible veteran’s casket.</p> <p>Reimbursement for Burial Expenses. Generally, VA can pay a burial allowance of \$2,000 for veterans who died of service-related causes. For certain other veterans, VA can pay \$300 for burial and funeral expenses and \$300 for a plot.</p> <p>Burial in a VA National Cemetery. Most veterans and some dependents may be buried in a VA national cemetery.</p>	<p>E</p> <p>E</p> <p>E</p> <p>E</p>
VA Dependents’ and Survivors’ Benefits	<p>Disability and Indemnity Compensation (DIC) is payable to survivors of:</p> <ol style="list-style-type: none"> 3. Service members who died on active duty; 4. Veterans who died from service-related disabilities; 5. Certain veterans who were being paid 100% VA disability compensation at time of Death. <p>Death Pension is payable to some surviving spouses and children of deceased <i>wartime</i> veterans. The benefit is based on financial need.</p>	<p>E</p> <p>E</p>

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	VA Civilian Health and Medical Program (CHAMPVA) shares the cost of medical services for eligible dependents and survivors of certain veterans.	E
VA Recoupment	Repayment of VA benefits which are deducted from the VA check.	E
VA Lump Sum	Unearned –one payment rather than monthly payments	E
VICTIM RESTITUTION	Unearned – Money received by a victim of a crime from a crime victim restitution program, usually a reimbursement for financial losses.	E
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 Meals and lodging allowances	E I
VOLUNTEER PAYMENT RSVP, Foster Grandparent Program Senior Companion Program SCORE	National Senior Service Corps Programs and Service Corps of Retired Executives.	E
WORKER'S COMPENSATION	Unearned – payments awarded to injured employees or to their survivors. Verify from the employer or from the source of the payment.	E
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; under the Higher Education Act. Federal Work-Study (FWS) is a form of financial aid awarded to students who demonstrate financial need and meet certain eligibility requirements. Non-Federal Work-Study (non-FWS) is not based on financial need.	E I
WORK SUPPORT PAYMENTS	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.	E