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I. STATEMENT OF POLICY

THERE ARE DIFFERENCES BETWEEN FITAP AND SNAP IN NON-EXEMPT AND EXEMPT INCOME. ANY INCOME NOT SPECIFICALLY EXEMPTED IN THIS SECTION IS COUNTED FOR FITAP AND SNAP.

B-620-1-FITAP- PO Adoption Subsidy Income

ADOPTION SUBSIDY INCOME IS PROVIDED BY CHILD WELFARE TO CERTAIN FAMILIES WHO ADOPT CHILDREN.

Do not count Adoption Subsidy.

Include the child in the assistance unit.

B-620-1A-FITAP- PO Agent Orange Settlement Payments Income

DO NOT COUNT ANY PAYMENTS MADE FROM THE AGENT ORANGE SETTLEMENT FUND. THIS INCLUDES BOTH DISABILITY PAYMENTS MADE TO VETERANS EACH YEAR THEY ARE DISABLED AND NON-RECURRING LUMP-SUM PAYMENTS MADE TO SURVIVORS OF DECEASED VETERANS. THIS EXCLUSION IS RETROACTIVE TO JANUARY 1, 1989.

B-620-1B-FITAP- PO Achieving a Better Life Experience (ABLE)

AN ABLE ACCOUNT IS A TAX-FAVORED SAVINGS ACCOUNT ESTABLISHED TO PROVIDE SECURE FUNDING FOR DISABILITY-RELATED EXPENSES ON BEHALF OF DESIGNATED BENEFICIARIES DEEMED DISABLED BEFORE THE AGE OF 26 YEARS OLD.


DO NOT COUNT THE VALUE OF CONTRIBUTIONS TO OR DISTRIBUTIONS RECEIVED FROM ABLE ACCOUNTS.

B-620-2-FITAP- PO Agriculture and Stabilization and Conservation Service (ASCS) Payments Income

CASH PAYMENTS ARE COUNTED AS EARNED, SELF-EMPLOYMENT INCOME UNLESS PAYMENTS ARE MADE AS THE RESULT OF A PRESIDENTIALLY DECLARED DISASTER OR EMERGENCY. IF ASCS PAYMENTS ARE MADE AS A RESULT OF A PRESIDENTIALLY DECLARED DISASTER OR EMERGENCY, THEY ARE EXCLUDED FROM INCOME.

B-620-3-FITAP- PO Alien Sponsor's Income

CONSIDER INCOME OF THE SPONSOR AND THE SPONSOR'S SPOUSE IN ACCORDANCE WITH E-100-FITAP-SNAP.

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B-620-4-FITAP- PO Alimony Income

COUNT AS UNEARNED INCOME PAYMENTS MADE DIRECTLY TO THE HOUSEHOLD FROM NON-HOUSEHOLD MEMBERS.

B-620-5-FITAP- PO Assistance Payments Income

Do not count.

B-620-5A-FITAP- PO Bonus Income

IF A BONUS IS DETERMINED TO BE RECURRING (MONTHLY, QUARTERLY, YEARLY, ETC.), BUDGET AS INCOME OVER THE PERIOD OF TIME THAT THE BONUS IS INTENDED TO COVER. RECURRING BONUSES FROM AN EMPLOYER ARE SUBJECT TO THE EARNED INCOME DISREGARD.

B-620-6-FITAP- PO Cash Contributions Income

COUNT AS UNEARNED INCOME.

Money which is contributed by the absent parent of a child in the assistance unit is not considered as a cash contribution. It is considered child support and is treated in accordance with B-620-8.

Do not count money which is given to the client for a designated purpose and from which the assistance unit receives no benefit.


Example: The client's mother gives her \$100 cash so that the client can pay the mother's car note.

Do not count money given to the client by a household member not included in the assistance unit when the money is intended to pay that person's share of household expenses (not a roomer boarder). The money given to the client is not counted as income because it is not truly available to meet the living expenses of the assistance unit.

Example: The client shares the household with an unrelated adult friend. The friend gives the client \$100 a month for his/her share of the household expenses. The client applies the total contribution to the rent payment which is \$200.

Count money which is given to the client by a household member not included in the assistance unit when it is determined that the money is available to the client for his/her unrestricted use.

Example: The client shares the household with an unrelated adult friend who pays the rent and utilities. This friend gives the client \$100 per month which she can spend as needed.

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Do not count any money given to a member of the income unit by an SSI recipient living in the home when:

- the SSI recipient is a child, or
- the SSI recipient is a stepparent or parent of a FITAP child, or
- the money given is for the SSI recipient's share of household expenses.

Count money contributed by SSI recipients other than those listed above which is available solely for the FITAP family to use for its own needs.

If a cash contribution is made for the specific purpose of meeting the needs of a person not included in the assistance unit, the following budget procedures apply:

- If the person for whom the contribution is intended is not included in the assistance unit due to a sanction, count the entire amount of the contribution.
- If the person for whom the contribution is intended is not required to be in the assistance unit, do not count the contribution.


Do not count small non-recurring monetary gifts (such as Christmas, birthday or graduation gifts) which do not exceed \$30.00 per recipient per calendar quarter.

- When the amount of the recipient's gift from one source exceeds \$30.00, count the total amount.
- When several gifts under \$30.00 each are received in the same month, count the portion of the total which exceeds \$30.00.
- When a gift is designated for the entire assistance unit, divide the gift in the manner most advantageous to the assistance unit.
- Gifts from an absent parent are disregarded in the same manner as gifts from other sources.

When a client lives with a person not in the income unit, count only money which is given to the client for the use of a member of the assistance unit.

Example: The FITAP parent lives with her non-legal spouse. They have no children in common. They combine their income to pay household expenses. There is no income to be counted.

Example: The FITAP parent lives with her non-legal spouse. They have no children in common. He pays the household expenses and gives her \$20 a month. Count the \$20.

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B-620-6A-FITAP- PO Census Earnings

COUNT EARNINGS FROM TEMPORARY CENSUS BUREAU EMPLOYMENT AS EARNED INCOME.

B-620-7-FITAP - PO Child and Adult Care Food Program Income

COUNT AS EARNED INCOME PAYMENTS RECEIVED FROM THE CHILD AND ADULT CARE FOOD PROGRAM FOR CARE OF CHILDREN OTHER THAN THE CLIENT'S OWN CHILDREN.

B-620-8-FITAP - PO Child Support Income

CHILD SUPPORT (COURT ORDERED OR VOLUNTARY) IS MONEY PAID TO OR FOR A CHILD BY THAT CHILD'S PARENT.

If the child support payment to the family includes a portion for a child who is not in the FITAP assistance unit, such as an SSI child, count only the FITAP child's prorata share as available to the assistance unit in determining eligibility.

B-620-8-1-FITAP - PO Budgeting Child Support Income at Application

Workers must follow department procedures when budgeting child support income at application.

B-620-8-2-FITAP - PO Budgeting Child Support Income After Certification

Workers must follow department procedures when budgeting child support income after certification.

B-620-8-3-FITAP - PO Child Support Received for Sanctioned Child


Workers must follow department procedures when budgeting child support income received for a sanction child.

B-620-8-4-FITAP - PO Child Support Arrearage Payments for Two-Parent Households

Workers must follow department procedures when budgeting child support arrearage payments for a two-parent household.

B-620-8-5-FITAP - PO Budgeting Child Support Income for Two-Parent Households

Workers must follow department procedures when budgeting child support income for a two-parent household.

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B-620-9-FITAP - PO Children's Earned Income

Count unless the child, including a minor unmarried parent, is a full-time student in:

- a secondary school (or in the equivalent level of vocational or technical training), or
- home-school classes recognized, operated or supervised by the student's state or local school district.

Full-time status is defined by the institution. (Refer to [B-110-FITAP](#)).

BREAKS IN SCHOOL ATTENDANCE, SUCH AS SUMMER VACATION AND HOLIDAYS, DO NOT CHANGE THE STUDENT STATUS OF THE CHILD. ENSURE THAT THE CHILD'S ENROLLMENT WILL CONTINUE FOLLOWING THE BREAK. THE CLIENT'S STATEMENT IS SUFFICIENT.

B-620-10-FITAP - PO Contractual Income

ANNUAL INCOME RECEIVED UNDER AN IMPLIED, VERBAL, OR WRITTEN CONTRACT IN LESS THAN 12 MONTHS SHALL BE AVERAGED OVER THE 12 MONTH PERIOD IT IS INTENDED TO COVER UNLESS THE INCOME IS RECEIVED ON AN HOURLY OR PIECEWORK BASIS. EXAMPLES INCLUDE SOME TEACHERS, TEACHER'S AIDES, SCHOOL BUS DRIVERS, ETC.

CONTRACTS CAN BE FOR LESS THAN ANNUAL SUPPORT. INCOME FROM SUCH CONTRACTS SHOULD BE AVERAGED OVER THE PERIOD OF THE CONTRACT.

B-620-10-1-FITAP - PO Budgeting of Contractual Income

Workers must follow departmental procedures when budgeting contractual income.

B-620-10A-FITAP - PO Developmental Disability Payments


Cash subsidies paid to families of children with severe disabilities by the Division of Mental Health through the Cash Subsidies for Families of Children with Severe Physical, Mental or Emotional Impairments Program are disregarded as income in the FITAP program.

B-620-11-FITAP- PO Disability Insurance Benefits Income

COUNT AS UNEARNED INCOME.

B-620-12-FITAP - PO Disaster Payments Income

DO NOT COUNT DISASTER PAYMENTS PROVIDED AS A RESULT OF A PRESIDENTIALLY-DECLARED EMERGENCY OR MAJOR DISASTER. THIS INCLUDES FEDERAL ASSISTANCE PROVIDED TO PERSONS DIRECTLY AFFECTED AND TO COMPARABLE DISASTER ASSISTANCE PROVIDED BY STATES, LOCAL GOVERNMENTS, AND DISASTER ASSISTANCE

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ORGANIZATIONS. THIS INCLUDES INDIVIDUAL AND FAMILY GRANT (IFG) PAYMENTS, SMALL BUSINESS ADMINISTRATION (SBA) LOANS, AND FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) PAYMENTS.

DO NOT COUNT CASH PAYMENTS FROM THE TEMPORARY EMERGENCY DISASTER ASSISTANCE PROGRAM (TEDAP). REFER TO B-620-49A-FITAP/SNAP.

B-620-12A-FITAP - PO Disaster Relief Income

DO NOT COUNT DISASTER RELIEF EMPLOYMENT INCOME FUNDED UNDER NATIONAL EMERGENCY GRANTS.

DO NOT COUNT DISASTER UNEMPLOYMENT ASSISTANCE PAID TO AN INDIVIDUAL WHO IS UNEMPLOYED AS A RESULT OF A MAJOR DISASTER. (REFER TO B-620-51-SNAP/FITAP).

B-620-13-FITAP - PO Reserved

B-620-13A-FITAP - PO Reserved

B-620-14-FITAP - PO Dividends Income

DO NOT COUNT DIVIDENDS AS INCOME. EXCEPTION: DIVIDENDS RECEIVED OR COULD BE RECEIVED BY THE HOUSEHOLD FROM RESOURCE EXEMPT TRUST FUNDS ARE COUNTED AS UNEARNED INCOME.


B-620-14A-FITAP - PO Delta Service Corps

THE DELTA SERVICE CORPS, NOW KNOWN AS SERVE LOUISIANA, IS A PROGRAM FUNDED THROUGH THE NATIONAL AND COMMUNITY SERVICE GRANT PROGRAM. REFER TO B-620-44B-FITAP-PO.

B-620-15-FITAP - PO Domestic Volunteer Service Act Income

Do not count payments for supporting services or reimbursements of out-of-pocket expenses made to individual volunteers serving as foster grandparents, senior health aides, or senior companions, and to persons serving in the Service Corps of Retired Executives (SCORE) and Action Corps of Executives (ACE) and any other programs under Title II and III, pursuant to Section 418 of Public Law 93-113.

Do not count payments to volunteers under Title I of Public Law 93-113, pursuant to Section 404(g) of Public Law 93-113.

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B-620-16-FITAP - PO Earned Income Tax Credit (EITC) Income

PERSONS WITH TAX DEPENDENTS AND GROSS MONTHLY EARNINGS AT OR BELOW LEVELS ESTABLISHED BY THE INTERNAL REVENUE SERVICE ARE POTENTIALLY ELIGIBLE TO RECEIVE EARNED INCOME TAX CREDIT PAYMENTS FROM THE IRS. POLICIES CONCERNING EITC PAYMENTS APPLY ONLY TO PERSONS WHO ARE EMPLOYED. EITC PAYMENTS MAY BE INCLUDED IN AN ELIGIBLE PERSON'S PAYCHECK (ADVANCE EITC PAYMENTS) OR IN THE PERSON'S INCOME TAX REFUND.

B-620-16-1-FITAP - PO Budgeting EITC Payments

Workers must follow departmental procedures when budgeting EITC payments.

Do not count EITC payments whether received as advance payment or as part of a tax refund.

B-620-16-2-FITAP - PO Reserved

B-620-17-FITAP - PO Educational Assistance

DO NOT COUNT EDUCATIONAL ASSISTANCE AS INCOME. EDUCATIONAL ASSISTANCE INCLUDES, BUT IS NOT LIMITED TO, TRAINING ALLOWANCES FROM VOCATIONAL AND REHABILITATIVE PROGRAMS, EDUCATIONAL LOANS AND GRANTS, COLLEGE WORK STUDY, ASSISTANCESHIPS, FELLOWSHIPS, SCHOLARSHIPS, AND VETERANS EDUCATIONAL BENEFITS.

EXCEPTION: COUNT VETERANS EDUCATIONAL BENEFITS FOR A HOUSING ALLOWANCE AS UNEARNED INCOME.


B-620-18-FITAP - PO Energy Assistance Income

DO NOT COUNT AS INCOME:

- PAYMENTS OR ALLOWANCES MADE FOR THE PURPOSE OF PROVIDING ENERGY ASSISTANCE UNDER ANY FEDERAL LAW. EXCLUDED ENERGY ASSISTANCE INCOME INCLUDES UTILITY REIMBURSEMENTS MADE BY HOUSING AND URBAN DEVELOPMENT (HUD) FARMERS HOME ADMINISTRATION (FMHA), LIHEAP, WEATHERIZATION, and TANF-funded energy assistance.

COUNT AS UNEARNED INCOME ANY OTHER PAYMENTS MADE DIRECTLY TO THE CLIENT.

In joint FITAP/SSI households which receive direct payment, count the pro rata share for the number of FITAP recipients.

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B-620-19-FITAP - PO Foster Care Payments Income

Do not count.

Note: A child who receives either federal or state foster care payments is not included in the assistance unit.

Note: Do not count Extended Foster Care (EFC) payments for individuals, 18 years old and older, who are receiving transitional foster care payments to aid their transition to adulthood. Adult individuals receiving EFC payments are eligible to be included in the assistance and income unit, if all other FITAP eligibility factors are met.

B-620-19A-FITAP - PO Gift Cards

DO NOT COUNT THE VALUE OF ESTABLISHMENT-SPECIFIC GIFT CARDS AS INCOME. EXAMPLE: COMMUNITY COFFEE, ROUSES, OR TEXACO.

CREDIT CARD COMPANIES, SUCH AS AMERICAN EXPRESS, MASTERCARD, OR VISA, OFFER A SECOND TYPE OF GIFT CARD. THESE PRE-PAID CREDIT CARD COMPANY GIFT CARDS DO NOT INCLUDE THE SAME LIMITATIONS AS GIFT CARDS FOR SPECIFIC ESTABLISHMENTS AND CAN BE SPENT AS CASH IN ANY STORE. CREDIT CARD COMPANY GIFT CARDS THAT ARE PROVIDED REGULARLY AND CAN BE REASONABLY ANTICIPATED ARE COUNTED AS INCOME.

EXCEPTION: THE VALUE OF MONEY DEPOSITED ON 4MYBABY GIFT CARDS ARE NOT COUNTABLE.

B-620-19B-FITAP - PO Grant-Funded Research Payments


DO NOT COUNT AS INCOME ANY PAYMENTS MADE TO THE HOUSEHOLD AS PART OF A GRANT-FUNDED RESEARCH PROJECT. AN EXAMPLE OF THIS IS PAYMENTS MADE THROUGH THE 4MYBABY GIFT CARD. REFER TO B-620-19A-FITAP-PO.

B-620-20-FITAP - PO HOUSING AND URBAN DEVELOPMENT (HUD) PAYMENTS

COUNT AS INCOME:

- WAGES OR STIPENDS PAID UNDER THE HUD FAMILY INVESTMENT CENTERS PROGRAM.

NOTE: IF THE CLIENT IS PERFORMING A SERVICE IN ORDER TO RECEIVE THE INCOME, CONSIDER AS EARNED INCOME. OTHERWISE, CONSIDER AS UNEARNED INCOME.

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Do not count:

- HUD Community Development Block Grant Funds.
- HUD payments or subsidies.
- Government housing subsidies.

B-620-21-FITAP - PO Indian and Native Claims and Lands Income

DO NOT COUNT PAYMENTS RECEIVED UNDER:

- Public Laws 92-254, 93-134, 94-540.
- Section 6 of Public Law 94-114 (89 stat.577, 25 USC 459d).
- Public Law 98-123 or Public Law 98-124.
- TAX-EXEMPT PORTIONS MADE PURSUANT TO PUBLIC LAW 92-203, THE ALASKA NATIVE CLAIMS SETTLEMENT ACT.
- PUBLIC LAW 96-420 (PASSAMAQUODDY TRIBE AND PENOBSCOT NATION, OR THE HOULTON BAND OF MALISEET INDIANS PURSUANT TO THE MAINE INDIAN CLAIMS SETTLEMENT ACT OF 1980).

B-620-21A-FITAP - PO Indian Gambling Operations

INCOME RECEIVED AS PER CAPITA PAYMENTS (DISTRIBUTED PROFITS) FROM PROFITS EARNED BY INDIAN-OWNED CASINOS AND OTHER GAMBLING OPERATIONS IS CONSIDERED UNEARNED INCOME. THE GROSS INCOME WILL BE BUDGETED OVER THE PERIOD THE PAYMENT IS INTENDED TO COVER. (FOR EXAMPLE, ANNUAL PER CAPITA PAYMENTS WILL BE BUDGETED OVER 12 MONTHS).


PAYMENTS TO CHILDREN UNDER 18 YEARS OLD ARE COUNTABLE AS UNEARNED INCOME IF DISPOSITION OF THE PAYMENTS IS LEFT TO THE HOUSEHOLD'S DISCRETION. IF THE HOUSEHOLD IS NOT GIVEN A CHOICE AND THE MONEY IS DEPOSITED IN AN INACCESSIBLE TRUST FUND, THE CHILDREN'S PAYMENTS ARE EXCLUDED FROM INCOME.

PAYMENTS LEGALLY DUE TO TRIBAL MEMBERS WHICH ARE REFUSED BY THE MEMBER ARE COUNTABLE TO THE ASSISTANCE UNIT.

B-620-22-FITAP – PO In-kind Income

DO NOT COUNT ANY GAIN OR BENEFIT WHICH IS NOT IN THE FORM OF MONEY PAYABLE DIRECTLY TO THE HOUSEHOLD (EARNED OR UNEARNED).

EXCEPTION: COUNT AS EARNED INCOME VENDOR PAYMENTS MADE BY THE EMPLOYER INSTEAD OF ALL OR PART OF THE SALARY.

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B-620-23-FITAP - PO Interest Income

DO NOT COUNT INTEREST EARNED ON ACCOUNTS IN FINANCIAL INSTITUTIONS AS INCOME. (EXAMPLES: SAVINGS ACCOUNTS, INTEREST-BEARING CHECKING ACCOUNTS).

INTEREST PAYMENTS THAT ARE RECEIVED AS REPAYMENT OF A LOAN ARE COUNTED AS UNEARNED INCOME.

B-620-24-FITAP - PO Irregular and Unpredictable Income

DO NOT COUNT IF ALL THE FOLLOWING CONDITIONS APPLY:

- THE ANTICIPATED INCOME WILL BE LESS THAN \$30 IN A THREE MONTH PERIOD, AND
- THE INCOME IS RECEIVED TOO INFREQUENTLY AND IRREGULARLY TO BE REASONABLY ANTICIPATED.

REASONABLY ANTICIPATED MEANS THE CLIENT KNOWS:

- WHO THE INCOME WILL COME FROM,
- WHEN IT WILL BE RECEIVED, AND
- HOW MUCH THE PAYMENT WILL BE.

COUNT AS INCOME IF REGULAR AND PREDICTABLE.

B-620-25-FITAP - PO Job Training Income

B-620-25-1-FITAP - PO Job Training Income

Count earnings of individuals who are participating in on-the-job training (OJT) programs when not funded through Workforce Innovation and Opportunity Act (WIOA).


For children's income, treat in accordance with B-620-9-FITAP unless funded through WIOA and the child has satisfactory participation in the program.

Do not count other WIOA program payments, allowances or earnings.

Note: Job Corps, the Summer Youth Employment Opportunities Program (SYEP), and Youth Build Program are WIOA Programs.

B-620-25-2-FITAP - PO Other Job Training and Allowances

COUNT AS EARNED INCOME THE PORTION OF TRAINING ALLOWANCES FROM VOCATIONAL AND REHABILITATIVE PROGRAMS WHICH ARE NOT REIMBURSEMENTS.

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B-620-25-3-FITAP - PO Strategies to Empower People (STEP) Program Payments

DO NOT COUNT PAYMENTS MADE TO, OR ON BEHALF OF, STEP PARTICIPANTS FOR CHILD CARE, TRANSPORTATION OR OTHER SUPPORTIVE SERVICES.

B-620-26-FITAP - PO Loans as Income

DO NOT COUNT LOANS AS INCOME.

IF THE HOUSEHOLD RECEIVES REGULAR AND RECURRING PAYMENTS FROM THE SAME SOURCE BUT CLAIMS THE PAYMENTS ARE LOANS, THE PROVIDER OF THE LOAN MAY BE REQUIRED TO SIGN A STATEMENT WHICH STATES THAT REPAYMENTS ARE BEING MADE OR WILL BE MADE ACCORDING TO AN ESTABLISHED REPAYMENT SCHEDULE. IF REPAYMENT WILL NOT BE MADE, COUNT AS UNEARNED INCOME.

VERIFY ALL LOANS AT CERTIFICATION AND REDETERMINATION.

B-620-27-FITAP - PO Lump-Sum Payments Income

DO NOT COUNT NON-RECURRING LUMP-SUM PAYMENTS AS INCOME.

NON-RECURRING LUMP-SUM PAYMENTS ARE PAYMENTS WHICH ARE RECEIVED ONE-TIME ONLY AND ARE NOT ANTICIPATED TO BE RECEIVED AGAIN.

NON RECURRING LUMP-SUM PAYMENTS INCLUDE BUT ARE NOT LIMITED TO INCOME TAX REFUNDS, RETROACTIVE LUMP-SUM INITIAL SOCIAL SECURITY OR UCB, INSURANCE SETTLEMENTS, AND REFUNDS OF SECURITY DEPOSITS ON RENTAL PROPERTY OR UTILITIES.


COUNT RECURRING PAYMENTS AS UNEARNED INCOME.

B-620-28-FITAP - PO Crime Victim Compensation Program

EXCLUDE PAYMENT FROM THE CRIME VICTIM COMPENSATION PROGRAM MADE TO A CLIENT BECAUSE OF THE COMMISSION OF A CRIME AGAINST THE CLIENT FOR LOSSES SUFFERED AS A RESULT OF THE CRIME.

B-620-29-FITAP - PO Military Pay and Allowances Income

COUNT AS EARNED INCOME MILITARY PAY AND ALLOWANCES FOR QUARTERS, HOUSING, FOOD, BASE PAY AND FLIGHT PAY FOR HOUSEHOLD MEMBERS.

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IF THE MILITARY PERSON IS NOT A MEMBER OF THE HOUSEHOLD, MONEY MADE AVAILABLE TO THE HOUSEHOLD BY THAT PERSON IS COUNTED AS UNEARNED INCOME TO THE HOUSEHOLD.

ADDITIONAL PAY RECEIVED AND MADE AVAILABLE TO THE HOUSEHOLD BY A MEMBER OF THE MILITARY DEPLOYED TO A DESIGNATED COMBAT ZONE IS EXCLUDED FROM COUNTABLE INCOME FOR THE DURATION OF THE MEMBER'S DEPLOYMENT.

DESIGNATED COMBAT ZONES		
Adriatic Sea	Gulf of Aden	Pakistan
Afghanistan	Gulf of Oman	Persian Gulf
Albania	Herzegovina	Philippines (only troops with orders that reference OEF)
Arabian Sea Portion that lies north of 10 degrees North Latitude and west of 68 degrees East Longitude	Incirlik AFD Turkey	
	Ionian Sea north of the 39 th parallel	Qatar
	Iraq	Red Sea
Bahrain	Israel	Saudi Arabia
Bosnia	Jordan	Somalia
Croatia	Kosovo	Syria
Djibouti	Kuwait	Tajikistan
Eastern Med	Kyrgyzstan	Turkey
Egypt	Lebanon	United Arab Emirates
Federal Republic of Yugoslavia (Serbia/Montenegro)	Macedonia	Uzbekistan
	Oman	Yemen

Workers must follow departmental procedures when determining the amount of military pay or allowances income.


B-620-30-FITAP - PO Minor Unmarried Parent Income

Treat the minor unmarried parent's income in the same manner as the income of a FITAP child regardless of who is payee. It is subject to the same disregards and exemptions. Refer to Document: B-620-9-FITAP.

B-620-30A-FITAP - PO National and Community Service Trust Act Programs

The Corporation for National and Community Service (CNCS) programs include:

- AmeriCorps USA - for participants 17 years and older
- AmeriCorps VISTA - for participants 18 years and older
- AmeriCorps NCCC - for participants 16 to 24 years of age
- The Senior Corps - for participants over age 55
- The Youth Corps - for participants 14 to 17 years of age
- Learn and Serve - for participants in grades K-12
- Serve Louisiana - for participants 17 years of age and older

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Participants in the above programs may receive living allowances (stipends), child care allowances and in-kind benefits.

Payments to participants in the VISTA program are disregarded unless the value of all such payments, adjusted to reflect the number of hours such volunteers are serving, is equivalent to or greater than the minimum wage.

In all other programs, the living allowance (stipend) is treated as earned income for FITAP purposes. Payments made to FITAP dependent children are treated in accordance with policy found in Document: B-620-9-FITAP. For other participants, including minor mothers who are caretaker relatives in a FITAP case, the general earned income deductions are applied.

Child care allowances are exempt from consideration as income to the extent the funds are used to meet child care expenses necessary for participation in the CNCS programs.

In-kind benefits provided to the participants are disregarded. These benefits may include the basic health insurance policy, child care services, auxiliary aid and services to individuals with disabilities, and the national service educational award.

B-620-31-FITAP - PO Reserved

B-620-32-FITAP - PO Nutrition Programs Income

DO NOT COUNT THE VALUE OF SUPPLEMENTAL FOOD ASSISTANCE UNDER THE CHILD NUTRITION ACT OF 1966 AND UNDER THE SPECIAL FOOD SERVICE PROGRAM FOR CHILDREN (THE NATIONAL SCHOOL LUNCH ACT).


DO NOT COUNT BENEFITS RECEIVED UNDER TITLE VII, NUTRITION PROGRAM FOR THE ELDERLY, OF THE OLDER AMERICANS ACT OF 1965.

FOR CHILD CARE FOOD PROGRAM, SEE B-620-7-FITAP - PO.

B-620-33-FITAP - PO Oil and Land Leases Income

PRORATE REGULAR RECURRING INCOME FROM LEASES OVER THE PERIOD IT IS INTENDED TO COVER AND COUNT AS UNEARNED INCOME.

PAYMENTS RECEIVED IN THE FIRST YEAR OF THE OIL LEASE WHICH ARE ABOVE THE REGULAR RECURRING RENTAL AND PAYMENTS RECEIVED WHEN AN OIL LEASE IS WRITTEN FOR ONLY ONE YEAR ARE TREATED AS NON-RECURRING LUMP SUM PAYMENTS. REFER TO B-620-27-FITAP - PO.

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B-620-33A-FITAP - PO Reserved

B-620-33B-FITAP - PO Payments Made to Victims of Nazi Persecution

DISREGARD, AS INCOME, PAYMENTS MADE TO INDIVIDUALS BECAUSE OF THEIR STATUS AS VICTIMS OF NAZI PERSECUTION.

B-620-33C-FITAP - PO Payroll Deposit Debit Card

PAYROLL DEPOSIT DEBIT CARDS ARE ISSUED BY VARIOUS LENDING INSTITUTIONS AND ALLOW EMPLOYERS TO DEPOSIT EARNINGS INTO AN ACCOUNT THAT AN EMPLOYEE CAN ACCESS USING A PREPAID DEBIT CARD. THE EMPLOYER MAKES THE PAYROLL DEPOSITS INTO THIS ACCOUNT INSTEAD OF A TRADITIONAL BANK ACCOUNT. THE EMPLOYEE CAN ACCESS THE MONEY IN THE ACCOUNT VIA ATM WITHDRAWALS OR DEBIT CARD TRANSACTIONS. EXAMPLES – WAL MART MONEYCARD, PAYCHECKPLUS ELITE VISA PAYROLL CARD, RUSHCARD, MONEY NETWORK, GLOBAL CASH CARD PAYCARD, ETC.

COUNT AS EARNED INCOME BASED ON B-620-54-FITAP-PO.

B-620-34-FITAP - PO Pensions and Annuities Income

COUNT AS UNEARNED INCOME. IF PAID ANNUALLY, AVERAGE OVER A TWELVE MONTH PERIOD.

B-620-35-FITAP - PO OIL SPILL PAYMENTS


DO NOT COUNT PAYMENTS OTHER THAN WAGES RECEIVED AS A RESULT OF THE MISSISSIPPI CANYON 252 WELL INCIDENT.

B-620-35A-FITAP - PO Radiation Exposure Compensation Payments Income

DO NOT COUNT ANY PAYMENTS MADE TO PERSONS THROUGH THE RADIATION EXPOSURE COMPENSATION ACT WHICH WAS ENACTED OCTOBER 15, 1990.

B-620-36-FITAP - PO Railroad Retirement Income

COUNT AS UNEARNED INCOME THE AMOUNT OF THE ENTITLEMENT (INCLUDING THE AMOUNT DEDUCTED FROM THE CHECK FOR THE MEDICARE PREMIUMS), LESS ANY AMOUNT THAT IS BEING RECOUPED FOR A PRIOR OVERPAYMENT.

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B-620-36A-FITAP - PO Refugee Private Partnership Program

THE MIGRATION AND REFUGEE SERVICES PROVIDES CASH ASSISTANCE TO REFUGEES THROUGH A PROGRAM CALLED PRIVATE PARTNERSHIP PROGRAM (PPP). COUNT THE MONTHLY GRANT AMOUNT AS UNEARNED INCOME IF MADE DIRECTLY TO THE HOUSEHOLD.

B-620-37-FITAP - PO Reimbursements Income

COUNT AS INCOME THE AMOUNT OF THE REIMBURSEMENTS WHICH exceeds actual expenses.

REIMBURSEMENTS WILL NOT BE CONSIDERED TO EXCEED ACTUAL EXPENSES UNLESS THE PROVIDER OR THE HOUSEHOLD INDICATES THE AMOUNT IS EXCESSIVE.

NOTE: REFUNDS, CREDITS, REBATES, ETC, OF MONEY ORIGINALLY PAID BY THE CLIENT ARE NOT CONSIDERED INCOME.

MONEY RECEIVED THROUGH THE CHILD CARE FOOD PROGRAM IS NOT TREATED AS A REIMBURSEMENT. SEE B-620-7.

B-620-38-FITAP - PO Relocation Assistance Income

DO NOT COUNT IF RECEIVED UNDER THE UNIFORM RELOCATION ASSISTANCE AND REAL PROPERTY ACQUISITIONS POLICY ACT OF 1970.


B-620-39-FITAP - PO Rental Property Income

OWNERSHIP OF RENTAL PROPERTY IS CONSIDERED A SELF-EMPLOYED ENTERPRISE. INCOME RECEIVED FROM RENTAL PROPERTY MAY BE EARNED OR UNEARNED. TO BE COUNTED AS EARNED INCOME, THE CLIENT MUST perform any-work related activity.

IF THE CLIENT DOES NOT MEET THE CRITERIA, THE MONEY RECEIVED IS UNEARNED INCOME. DEDUCT ONLY ALLOWABLE EXPENSES ASSOCIATED WITH PRODUCING THE INCOME. IF THE INCOME IS EARNED, ALSO ALLOW OTHER EARNED INCOME DEDUCTIONS. SEE [B-650-FITAP](#), SECTION B-651-FITAP.

B-620-40-FITAP - PO Restricted Income

Restricted income is income which is specifically designated for a person's use by federal statute or court order. Restricted income includes RSDI, VA benefits and court ordered child support payments.

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Do not count restricted income received by the household for a person not in the assistance unit or not in the income unit.

B-620-41-FITAP - PO Retirement Benefits Income

COUNT THE GROSS AMOUNT OF RETIREMENT BENEFITS AS UNEARNED INCOME.

B-620-42-FITAP - PO Roomer/Boarders (Income from)

COUNT AS SELF-EMPLOYMENT INCOME MONEY RECEIVED FROM A ROOMER OR BOARDER. ALLOW THE FOLLOWING AS COST OF PRODUCING INCOME:

- Food - the SNAP allotment for the size household equal to the number of boarders or roomer/boarders
- Shelter - the pro rata share of the total verified shelter cost (rent, house note, utilities) for the roomer or roomer/boarder

If the client is able to verify an expense greater than the above, deduct the greater amount. Any additional verified expenses must also be allowed.

Example: Laundry

B-620-43-FITAP - PO Royalties Income

COUNT AS UNEARNED INCOME. PRORATE ROYALTIES FOR THE PERIOD THEY ARE INTENDED TO COVER.


BUDGET THE GROSS AMOUNT, INCLUDING SEVERANCE TAX, AS UNEARNED INCOME.

B-620-43A-FITAP - PO Sale of Blood or Blood Plasma

MONEY RECEIVED FROM THE SALE OF A PERSON'S BLOOD OR BLOOD PLASMA IS CONSIDERED EARNED INCOME.

B-620-44-FITAP - PO Self-Employment Income

THIS IS INCOME RECEIVED FROM ONE'S OWN BUSINESS, TRADE, OR PROFESSION IF NO FEDERAL OR STATE WITHHOLDING TAX OR SOCIAL SECURITY TAX IS DEDUCTED. A SELF-EMPLOYED PERSON IS NOT ELIGIBLE TO DRAW UNEMPLOYMENT COMPENSATION BENEFITS (UCB) BY VIRTUE OF HIS JOB EFFORTS. THIS INCLUDES INDEPENDENT CONTRACTORS SUCH AS NEWSPAPER CARRIERS, AVON SALES REPRESENTATIVES, ETC.

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Budgeting Self-Employment Income

ANNUALIZE OVER A 12 MONTH PERIOD SELF-EMPLOYMENT INCOME WHICH REPRESENTS A HOUSEHOLD'S ANNUAL INCOME EVEN IF IT IS RECEIVED IN A SHORTER PERIOD OF TIME.

AVERAGE OVER A 12 MONTH PERIOD SELF-EMPLOYMENT INCOME WHICH IS RECEIVED LESS OFTEN THAN MONTHLY BUT WHICH REPRESENTS A HOUSEHOLD'S ANNUAL SOURCE OF INCOME. IF THE AVERAGE AMOUNT DOES NOT ACCURATELY REFLECT THE HOUSEHOLD'S ANTICIPATED MONTHLY INCOME DUE TO A SUBSTANTIAL INCREASE OR DECREASE IN BUSINESS BASED ON A CHANGE IN CIRCUMSTANCES A SHORTER PERIOD OF TIME MAY BE USED. AVERAGE OVER THE PERIOD WHICH MOST ACCURATELY REFLECTS THE HOUSEHOLD'S ANTICIPATED CIRCUMSTANCES.

SELF-EMPLOYMENT INCOME WHICH IS RECEIVED ON A MONTHLY BASIS MUST BE BUDGETED AS RECEIVED AND NOT ANNUALIZED.

AVERAGE SELF-EMPLOYMENT INCOME WHICH IS INTENDED TO REPRESENT THE HOUSEHOLD'S INCOME FOR ONLY PART OF THE YEAR OVER THE PERIOD OF TIME IT IS INTENDED TO COVER.

A FIRST-YEAR FARMER WHO MANAGES ON LOANS OR ADVANCES MAY BE CERTIFIED FOR 12 MONTHS OR UNTIL THE END OF THE CROP HARVEST WITHOUT BUDGETING FARM INCOME.

Budgeting Procedures


1. TOTAL ALL GROSS SELF-EMPLOYMENT INCOME (INCLUDING CAPITAL GAINS) FOR THE PERIOD OF TIME OVER WHICH SELF-EMPLOYMENT WILL BE AVERAGED OR FOR THE MONTH IF RECEIVED MONTHLY.

CAPITAL GAIN IS THE FINANCIAL PROFIT FROM A SALE OR TRANSFER OF CAPITAL ASSETS (ACCUMULATED POSSESSIONS SUCH AS PRODUCTS, EQUIPMENT, OR OWNERSHIP OF A BUSINESS). COUNT THE FULL AMOUNT OF A CAPITAL GAIN.

WHEN CALCULATING SELF-EMPLOYMENT INCOME, ADD ANY CAPITAL GAINS THE HOUSEHOLD EXPECTS TO RECEIVE IN THE NEXT 12 MONTHS. USE THIS AVERAGED AMOUNT FOR EACH CERTIFICATION PERIOD WITHIN THE NEXT 12 MONTHS UNLESS THE AMOUNT CHANGED SUBSTANTIALY AND A NEW AVERAGE IS COMPUTED.

DO NOT COUNT CROPS IN STORAGE AS INCOME UNTIL THEY ARE SOLD.

2. SUBTRACT ALLOWABLE DEDUCTIONS FOR THE COST OF PRODUCING THE INCOME.

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ALLOWABLE DEDUCTIONS MAY INCLUDE COSTS OF:

- ADVERTISING,
- LABOR,
- STOCK,
- RAW MATERIALS,
- SEED AND FERTILIZER,
- RENT,
- UTILITIES,
- REPAIRS THAT MAINTAIN THE INCOME-BEARING LEVEL OF THE PROPERTY,
- SUPPLIES,
- FUEL,
- LINEN SERVICE,
- INSURANCE PREMIUMS,
- PRINCIPAL, INTEREST AND TAXES ON INCOME-PRODUCING PROPERTY,
- EQUIPMENT,
- MACHINERY, AND
- OTHER DURABLE GOODS.


NON-ALLOWABLE DEDUCTIONS ARE:

- NET LOSS WHICH OCCURRED IN A PREVIOUS PERIOD;
- PERSONAL WORK-RELATED EXPENSES, SUCH AS CHILD CARE, FEDERAL, STATE AND LOCAL INCOME TAXES, RETIREMENT CONTRIBUTION, AND TRAVEL TO AND FROM THE PLACE OF BUSINESS;
- DEPRECIATION; AND
- AMOUNT THAT EXCEEDS PAYMENT RECEIVED FROM A BOARDER FOR LODGING AND MEALS.

DO NOT DEDUCT A LOSS FROM SELF-EMPLOYMENT FROM OTHER HOUSEHOLD INCOME.

IF THE SELF-EMPLOYMENT BUSINESS IS CONDUCTED IN THE APPLICANT'S HOME, CONSIDER THE COST OF THE HOME (RENT, MORTGAGE, UTILITIES) AS SHELTER COSTS, NOT BUSINESS EXPENSES, UNLESS THESE COSTS CAN BE IDENTIFIED SEPARATELY AS NECESSARY FOR THE BUSINESS.

3. DIVIDE THE REMAINDER BY THE NUMBER OF MONTHS OVER WHICH THE INCOME WILL BE AVERAGED TO DETERMINE MONTHLY PROFIT. THE MONTHLY PROFIT IS CONSIDERED THE GROSS EARNED INCOME FROM SELF-EMPLOYMENT.
4. EARNINGS FROM SELF-EMPLOYMENT ARE SUBJECT TO THE SAME EARNED INCOME DEDUCTIONS AND EXEMPTIONS THAT ARE APPLIED TO OTHER EARNED INCOME. THESE DEDUCTIONS AND EXEMPTIONS ARE APPLIED TO THE PROFIT, WHICH IS THAT

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INCOME REMAINING AFTER ALL VERIFIED BUSINESS EXPENSES ARE DEDUCTED FROM TOTAL RECEIPTS.

Certification Periods for Self-Employed Households

ASSIGN NORMAL CERTIFICATION PERIODS OF 12 MONTHS TO HOUSEHOLDS WITH SELF-EMPLOYMENT INCOME.

Verification of Self-employment Income and Deductions

ANY OF THE FOLLOWING SOURCES OF DOCUMENTARY EVIDENCE MAY BE USED AS VERIFICATION OF SELF-EMPLOYMENT INCOME.


IF THE BUSINESS HAS BEEN IN OPERATION FOR:

- A YEAR OR MORE:
 - PRIOR TAX YEAR'S INCOME TAX RETURN WITH ALL SCHEDULES USED.
 - ACCOUNTANT/BOOKKEEPER'S RECORDS OF INCOME AND EXPENSES FOR THE PAST TWELVE MONTHS.
 - PERSONAL BUSINESS RECORDS FOR THE LAST TWELVE MONTHS WITH CORRESPONDING PROOF OF INCOME AND EXPENSES.

NOTE: A SHORTER PERIOD OF TIME MAY BE USED IF THE PAST TWELVE MONTHS DO NOT ACCURATELY REFLECT THE HOUSEHOLD'S ANTICIPATED MONTHLY INCOME DUE TO AN INCREASE OR DECREASE IN BUSINESS BASED ON A CHANGE IN CIRCUMSTANCES. AVERAGE OVER THE PERIOD WHICH MOST ACCURATELY REFLECTS THE HOUSEHOLD'S ANTICIPATED CIRCUMSTANCES. DOCUMENT THE CASE RECORD TO EXPLAIN THE TIME PERIOD USED.

- LESS THAN A YEAR:
 - PRIOR TAX YEAR'S INCOME TAX RETURN WITH ALL SCHEDULES USED.
 - ACCOUNTANT/BOOKKEEPER'S RECORDS OF INCOME AND EXPENSES FOR EACH MONTH OF OPERATION.
 - PERSONAL BUSINESS RECORDS FOR EACH FULL MONTH OF OPERATION, WITH CORRESPONDING PROOF OF INCOME AND EXPENSES.

IF THE HOUSEHOLD PROVIDES A FEDERAL TAX RETURN TO THE LOCAL OFFICE, INCLUDING ANY SCHEDULES FILED, THE DOCUMENTS MUST BE ANNOTATED WITH THE

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FOLLOWING LANGUAGE:

“THIS DOCUMENT HAS BEEN PROVIDED BY THE CLIENT AND AS SUCH IS SUBJECT TO AN EXCEPTION OF IRC 6103(p)(4) AND THEREFORE IS NOT SUBJECT TO FTI PROTECTION.”

THE ANNOTATION MAY BE DONE BY COMPLETING A STICKY NOTE IN ONBASE ON THE TAX DOCUMENTS OR BY USING AN [OFS 1040](#), TAX RETURN PROVIDED DIRECTLY BY CLIENT, WHEN SCANNING THE DOCUMENT INTO PSI FUSION. DOCUMENTS SENT DIRECTLY TO THE DOCUMENT PROCESSING CENTER DO NOT NEED TO BE ANNOTATED.

IF DOCUMENTARY EVIDENCE IS NOT AVAILABLE, USE A STATEMENT COMPLETED AND SIGNED BY THE SELF-EMPLOYED HOUSEHOLD MEMBER. ADVISE THE CLIENT THAT EFFECTIVE IMMEDIATELY, HE MUST KEEP RECORDS OF ALL BUSINESS-RELATED INCOME AND EXPENSES AND THE CASE WILL BE CLOSED IF SUBSTANTIATED RECORDS HAVE NOT BEEN KEPT.

NOTE: FOR LABOR COSTS TO BE ALLOWED, BUSINESS RECORDS MUST SHOW THE EMPLOYEE’S NAME, DATE HIRED, PURPOSE HIRED AND AMOUNT EARNED.

Documentation Requirements


DOCUMENT:

- THE SOURCE OF VERIFICATION,
- THE METHOD USED FOR AVERAGING INCOME,
- DEDUCTIONS FOR THE COSTS OF DOING BUSINESS, AND
- OTHER FACTORS USED IN ARRIVING AT THE INCOME FIGURE USED.

B-620-44A-FITAP - PO Reserved

B-620-44B-FITAP - PO Serve Louisiana

THE SERVE LOUISIANA, FORMALLY KNOWN AS DELTA SERVICE CORPS, IS A PROGRAM FUNDED THROUGH THE NATIONAL AND COMMUNITY SERVICE GRANT PROGRAM. ALLOWANCES, EARNINGS AND PAYMENTS TO INDIVIDUALS PARTICIPATING IN THIS PROGRAM ARE NOT COUNTABLE.

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B-620-45-FITAP - PO Social Security Retirement, Survivors and Disability Insurance Benefits (RSDI) Income

COUNT AS UNEARNED INCOME THE AMOUNT OF THE ENTITLEMENT (INCLUDING THE AMOUNT DEDUCTED FROM THE CHECK FOR THE MEDICARE PREMIUM), LESS ANY AMOUNT THAT IS BEING RECOUPED FOR A PRIOR OVERPAYMENT.

NOTE: IF THE INCOME IS RECEIVED FOR A HOUSEHOLD MEMBER BY AN INDIVIDUAL WHO IS NOT A HOUSEHOLD MEMBER, COUNT ONLY THE AMOUNT MADE AVAILABLE TO OR SPENT ON THE HOUSEHOLD. IF THE PAYEE RECEIVES CASH ASSISTANCE OR SNAP, THE AMOUNT THE PAYEE USES FOR HIS OWN BENEFIT OR GAIN SHALL BE COUNTED AS INCOME IN THE PAYEE'S HOUSEHOLD.

B-620-46-FITAP - PO Spina Bifida Disability Payments

DO NOT COUNT PAYMENTS MADE TO A CHILD OF A VIETNAM VETERAN FOR ANY DISABILITY RESULTING FROM SPINA BIFIDA SUFFERED BY SUCH A CHILD.

B-620-47-FITAP - PO Strikers Income

A family is not eligible for FITAP for any month in which the parent is participating in a strike on the last day of that month. The needs of any other person in the assistance unit participating in a strike on the last day of the month are not included when determining the amount of the grant. The assistance unit may remain eligible.

B-620-48-FITAP - PO Summer Youth Employment Opportunities Programs (SYEP) Income

SYEP IS A WIOA PROGRAM. See subsection B-620-25-FITAP.


B-620-49-FITAP - PO Supplemental Security Income (SSI)

Do not count the SSI payment or any other income which belongs solely to the SSI recipient.

If the client is payee of an SSI check for someone not living in the home, count any portion of the SSI payment the client uses for herself or members of the assistance unit.

B-620-49A-FITAP - PO Temporary Emergency Disaster Assistance Program (TEDAP)

TEDAP IS A SHORT TERM (4 MONTH) DISASTER ASSISTANCE PROGRAM FOR NEEDY FAMILIES WITH CHILDREN OR PREGNANT WOMEN WHO ARE DISPLACED BECAUSE OF A DISASTER.

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Recipients of TEDAP cash assistance are not eligible for FITAP or KCSP for any month that they receive TEDAP cash assistance. Receipt of non-cash TEDAP services and benefits does not affect eligibility for FITAP or KCSP.

B-620-50-FITAP - PO Trust Funds Income

COUNT AS UNEARNED INCOME TRUST WITHDRAWALS AND DIVIDENDS WHICH ARE OR COULD BE RECEIVED BY THE HOUSEHOLD. PAYMENTS THAT THE TRUSTEE MAKES TO A THIRD PARTY ON BEHALF OF THE HOUSEHOLD ARE NOT COUNTBLE AS INCOME.

B-620-50A-FITAP - PO Tutorship Funds Income

COUNT AS UNEARNED INCOME ANY MONEY WITHDRAWN FROM THE TUTORSHIP FUND ON A REGULAR AND PREDICTABLE BASIS FOR THE SUPPORT OF THE HOUSEHOLD.

B-620-51-FITAP - PO Unemployment Compensation Benefits (UCB) Income

COUNT THE GROSS PAYMENT AMOUNT AS UNEARNED INCOME PRIOR TO ANY DEDUCTION FOR FEDERAL WITHHOLDING TAXES.

DO NOT COUNT UEMPLOYMENT BENEFITS THAT ARE PAID AS THE RESULT OF UNEMPLOYMENT DUE TO A MAJOR DISASTER AND FUNDED THROUGH THE ROBERT T. STAFFORD DISASTER RELIEF AND EMERGENCY ASSISTANCE ACT. VERIFY THE FUNDING SOURCE OF THE UCB ONLY IF THE CLIENT SUFFERED A JOB LOSS OR WAS UNEMPLOYED DUE TO A RECENT DISASTER.

B-620-52-FITAP - PO Vendor Payments Income

DO NOT COUNT PAYMENTS MADE BY A PERSON OR ORGANIZATION OUTSIDE THE HOUSEHOLD/ASSISTANCE UNIT DIRECTLY TO THE CLIENT'S CREDITOR OR TO A PERSON OR ORGANIZATION PROVIDING THE SERVICE.


EXCEPTION: COUNT AS EARNED INCOME VENDOR PAYMENTS MADE BY AN EMPLOYER INSTEAD OF ALL OR PART OF THE SALARY.

B-620-53-FITAP - PO Veteran's Administration Benefits Income

COUNT AS UNEARNED INCOME.

EXCEPTION: DO NOT COUNT ANY PAYMENTS MADE FROM THE AGENT ORANGE SETTLEMENT FUND. (SEE [B-620-1A-FITAP-PO](#))

VA benefits are the income of the VA beneficiary only even when increased because of dependents.

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EXCEPTION: When a beneficiary of Veteran's Benefits is in a VA hospital, subtract \$30.00 from his VA benefits for his personal needs. Count the remainder as unearned income.

B-620-54-FITAP - PO Wages, Salaries and Commission Income

COUNT GROSS WAGES, SALARIES AND COMMISSIONS, INCLUDING PAID SICK AND VACATION LEAVE, AS EARNED INCOME. THIS INCLUDES EARNINGS DEPOSITED BY THE EMPLOYER ONTO PAYROLL DEPOSIT DEBIT CARDS.

DO NOT COUNT ANY GAIN OR BENEFIT WHICH IS NOT IN THE FORM OF MONEY PAYABLE DIRECTLY TO THE HOUSEHOLD.

EXCEPTION - COUNT AS EARNED INCOME VENDOR PAYMENTS MADE BY THE EMPLOYER INSTEAD OF ALL OR PART OF THE SALARY.


SEVERANCE PAY IS COUNTED AS EARNED INCOME.

DO NOT COUNT CREDITS MADE AVAILABLE BY EMPLOYERS FOR EMPLOYEES TO PURCHASE THINGS SUCH AS HEALTH INSURANCE, LIFE INSURANCE, ANNUAL LEAVE, OR SICK LEAVE. SOME EMPLOYERS OFFER SUCH CREDITS AS A BENEFIT TO EMPLOYEES USING VARIOUS NAMES FOR THE PROGRAM. SOME COMMONLY USED NAMES ARE FLEXIBLE BENEFITS OR FLEX CREDITS. THE DOLLAR VALUE OF THE CREDIT APPEARS ON THE PAY STUB AS PART OF GROSS EARNINGS WHEN USED, BUT THE EMPLOYEE DOES NOT HAVE THE OPTION TO RECEIVE CASH PAYMENT INSTEAD OF THE CREDIT. THESE CREDITS ARE NOT LEGALLY OBLIGATED OR OTHERWISE PAYABLE TO THE EMPLOYEES AS EARNINGS.

B-620-55-FITAP - PO Wartime Relocation of Civilians Payments Income

DO NOT COUNT EITHER OF THE FOLLOWING PAYMENTS MADE THROUGH THE WARTIME RELOCATION OF CIVILIANS LAW:

- PAYMENTS OF \$20,000 MADE TO ELIGIBLE PERSONS OF JAPANESE ANCESTRY WHO WERE INTERNED DURING WORLD WAR II, OR SUCH PAYMENTS MADE TO THE SPOUSE, CHILDREN OR PARENTS IF THE ELIGIBLE INDIVIDUAL IS DECEASED.
- PAYMENTS OF \$12,000 MADE TO ELIGIBLE ALEUTS WHO WERE RELOCATED FROM THEIR HOME ON THE PRIBOLOF OR ALEUTIAN ISLANDS TO AN INTERNMENT CAMP DURING WORLD WAR II, OR SUCH PAYMENTS MADE TO AN INDIVIDUAL WHO WAS BORN WHILE HIS MOTHER WAS RELOCATED.

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B-620-55A-FITAP - PO Winnings from Gambling

WINNINGS FROM GAMBLING (LOTTERY, ETC.), ARE CONSIDERED UNEARNED INCOME IF RECURRING AND ANTICIPATED. IF PAYMENTS ARE RECEIVED ANNUALLY, AVERAGE OVER A TWELVE MONTH PERIOD OF TIME.

B-620-56-FITAP - PO Women, Infants and Children Program (WIC) Benefits as Income

DO NOT COUNT THE VALUE OF WIC COUPONS OR VOUCHERS GIVEN TO THE CLIENT BY THE HEALTH UNIT.

B-620-57-FITAP - PO Work Study Payments Income

DO NOT COUNT PAYMENTS FROM ANY COLLEGE WORK STUDY PROGRAM.

B-620-58-FITAP - PO Worker's Compensation Income

COUNT THE GROSS AMOUNT OF WORKER'S COMPENSATION BENEFITS BEFORE ATTORNEY'S FEES AS UNEARNED INCOME.

B-620-59-FITAP - PO YouthBuild Program Income

YOUTH BUILD IS A WIOA-FUNDED PROGRAM.

DO NOT COUNT PAYMENTS MADE UNDER THE YOUTH BUILD PROGRAM.


II. PROCEDURES

B-620-7-FITAP - PR Child and Adult Care Food Program Income

CONSIDER THE INCOME SELF-EMPLOYMENT IF THE CLIENT INCURS COSTS RELATED TO PURCHASING, PREPARING AND SERVING MEALS AS A DAY CARE PROVIDER FOR CHILDREN IN DAY CARE. THESE COSTS MAY BE DEDUCTED AS SELF-EMPLOYMENT BUSINESS EXPENSES. REFER TO B-620-44-FITAP-PO.

THE CLIENT MAY ELECT TO USE THE CHILD AND ADULT CARE FOOD PROGRAM STANDARD MEAL EXPENSE ALLOWANCE IN LIEU OF ACTUAL EXPENSES. THE STANDARD MEAL EXPENSE ALLOWANCES ARE:

BREAKFAST - \$1.75
LUNCH - \$3.23
SUPPER - \$3.23
SNACK - \$0.88

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EXCLUDE PAYMENTS RECEIVED FOR THE CLIENT'S OWN CHILDREN.

B-620-8-1-FITAP - PR Budgeting Child Support Income at Application

Budget child support payments (court ordered and voluntary) to determine eligibility. If eligible, budget court ordered and voluntary support payments received prior to certification. Do not budget support anticipated to be received after certification as the client has agreed to submit any future payments to CSE by signing the [OFS Flyer 6](#). Exception: Budget child support anticipated to be received after certification on all two-parent households in determining eligibility and payment amount.

NOTE: If child support payments received through IV-D (LASES) are verified through the OFS-FA Web System Clearance Summary, use the amounts verified by the 'as of date' shown on the 'Verification Details' panel. LASES must not be queried again to obtain more recent payment verification since it has already been made available using the OFS-FA Web System Clearance Summary. However, if the applicant reports during the interview that an individual in the household has recently begun receiving child support payments or making child support payments through LASES, which was not verified through the OFS-FA Web System Clearance Summary, LASES may be queried to obtain child support payment verification for the newly reported child support.

NOTE: The collection fee charged by a private collection agency is a household debt. The countable child support income is the full amount of the child support collected.

B-620-8-2-FITAP - PR Budgeting Child Support Income After Certification

Do not budget child support payments received after certification as the client has agreed to submit these payments to CSE. Exception: Budget child support received, whether it is court-ordered or voluntary, on all two-parent households to determine continued eligibility and payment amount.


B-620-8-3-FITAP - PR Child Support Received for Sanctioned Child

CSE does not retain child support payments made on behalf of a child who is sanctioned. In such cases, budget the support payment from CSE in determining eligibility and payment amount.

B-620-8-4-FITAP - PR Child Support Arrearage Payments for Two-Parent Households

Child Support arrearage payments must be counted as unearned income. Consider the following to help determine how to budget:

- If arrearage payments are being made and child support was counted as income when it was not received, do not count the arrearage payment again. Do not count the portion of the arrearage payments which were previously counted.

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	Part No./Name	B – Eligibility Factors
	Section No./Name	B-600-FITAP-SNAP Income
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Example: Court ordered child support of \$100 was counted for 12 months, but no child support was received. The absent parent began paying \$150 per month. \$100 is for the current obligation and \$50 is for arrearages. The child support that was previously counted but not received equals \$1200 (\$100 x 12 months = \$1200). Only count \$100 per month until the \$1200 arrearage amount is paid.

B-620-8-5-FITAP - PR Budgeting Child Support Income Including Two-Parent Households

To determine the amount of income to budget for child support, look at each individual's situation.

If the client is receiving fluctuating child support income from the absent parent or through IV-D, do the following:

- Look at the past income received and,
- Discuss with the client what income is expected to be received in the future.
- Use both sources to average prospective income.

Note: Usually a six-month average is a good indicator of what the next six months of income will be.

If child support payments received through IV-D (LASES) are verified through the OFS-FA Web System Clearance Summary, do not include payments received or made during the month that the clearance was run as identified by the 'as of date' shown on the 'Verification Details' panel.


LASES must not be queried again to obtain more recent payment verification since it has already been made available using the OFS-FA Web System Clearance Summary. However, if the applicant/recipient reports (either in writing using the Redetermination form or the SR form or during an interview) that an individual in the household has recently begun receiving child support payments or making child support payments through LASES, which was not verified through the OFS-FA Web System Clearance Summary, LASES may be queried to obtain child support payment verification for the newly reported child support.

- Document to show how the decision was reached.

B-620-10-1-FITAP - PR Budgeting of Contractual Income

TO BUDGET CONTRACTUAL INCOME MONTHLY, DIVIDE THE TOTAL GROSS AMOUNT OF INCOME TO BE PAID UNDER THE CONTRACT BY THE NUMBER OF MONTHS IN THE CONTRACT.

EXAMPLE 1: A TEACHER WHO WORKS FROM SEPTEMBER THROUGH MAY EACH YEAR IS PAID ONLY DURING THE MONTHS SHE WORKS. SHE DOES NOT HAVE THE OPTION

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TO BE PAID OVER 9, 10 OR 12 MONTHS. THIS IS CONSIDERED A 9-MONTH CONTRACT NOT AN ANNUAL CONTRACT. THE INCOME SHOULD BE BUDGETED OVER THE 9 MONTHS THAT THE TEACHER IS PAID.

EXAMPLE 2: A SCHOOL BUS DRIVER HAS A 12-MONTH CONTRACT, BUT ONLY WORKS FROM AUGUST THROUGH MAY EACH YEAR. THE EMPLOYEE HAS THE OPTION TO BE PAID DURING THE 10 MONTHS SHE IS WORKING OR OVER 12 MONTHS. SINCE SHE HAS THE OPTION TO BE PAID OVER 12 MONTHS, THIS IS CONSIDERED AN ANNUAL CONTRACT AND THE INCOME SHOULD BE BUDGETED OVER 12 MONTHS.

- Allow the standard deduction and earned income exemption if applicable, throughout the time earnings are budgeted even though the client may not actually be engaged in employment during certain months,
- ALLOW THE DEPENDENT CARE DEDUCTION IN THE MONTHS THE CLIENT IS ACTUALLY ENGAGED IN EMPLOYMENT, IF APPLICABLE.

NOTE: DO NOT CONTINUE BUDGETING THE CONTRACTUAL AMOUNT OF INCOME IF IT IS NOT RECEIVED AS STIPULATED OR WHEN LABOR DISPUTES RESULT IN AN INTERRUPTION OF INCOME. IF THE CLIENT'S EMPLOYMENT SITUATION CHANGES:

- RECOMPUTE THE INCOME,
- ADJUST THE BENEFITS ACCORDINGLY, AND
- DOCUMENT ALL THE FACTS THAT CAUSED THE RECOMPUTATION OR ADJUSTMENT.


B-620-16-1-FITAP - PR Budgeting EITC Payments

DO NOT COUNT EITC PAYMENTS WHETHER RECEIVED AS ADVANCE PAYMENT OR AS PART OF A TAX REFUND.

B-620-29-FITAP - PR Military Pay and Allowances Income

TO DETERMINE THE AMOUNT OF EXCLUDED INCOME:

- ESTABLISH THE AMOUNT OF MILITARY PAY AVAILABLE TO THE HOUSEHOLD PRIOR TO DEPLOYMENT.
 - IF THE MILITARY PERSON WAS PART OF THE HOUSEHOLD PRIOR TO DEPLOYMENT, THIS AMOUNT IS HIS OR HER NET MILITARY PAY.
 - IF THE MILITARY PERSON WAS NOT PART OF THE HOUSEHOLD PRIOR TO DEPLOYMENT, THIS AMOUNT IS THE AMOUNT THE ABSENT MILITARY PERSON ACTUALLY MADE AVAILABLE TO THE HOUSEHOLD PRIOR TO DEPLOYMENT.

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- DETERMINE THE AMOUNT OF MILITARY PAY THE ABSENT MEMBER IS MAKING AVAILABLE TO THE HOUSEHOLD SINCE DEPLOYMENT.
 - IF THE AMOUNT IS EQUAL TO OR LESS THAN THE AMOUNT THE HOUSEHOLD WAS RECEIVING FROM THE MILITARY PERSON PRIOR TO DEPLOYMENT, ALL OF THE ALLOTMENT WOULD BE COUNTED AS UNEARNED INCOME TO THE HOUSEHOLD.
 - IF THE AMOUNT EXCEEDS THE AMOUNT THE HOUSEHOLD WAS RECEIVING PRIOR TO DEPLOYMENT, EXCLUDE ANY PORTION THAT EXCEEDS THE AMOUNT THE HOUSEHOLD WAS RECEIVING PRIOR TO DEPLOYMENT.

B-620-53-FITAP – PR Veteran’s Administration Benefits Income

WHEN VA INCOME IS REPORTED, DETERMINE IF THE CLIENT’S RECEIPT OF VA IS DUE TO AGENT ORANGE PAYMENTS.

DO NOT COUNT PAYMENTS MADE FROM THE AGENT ORANGE SETTLEMENT FUND. (SEE B-620-53-FITAP - PO).

COUNT AS UNEARNED INCOME ALL OTHER VA INCOME.

III. FORMS AND INSTRUCTIONS

[OFS 1040 Form](#) / [Instructions](#) Tax Return Provided Directly by Client

IV. REFERENCES

[Code of Federal Regulations, Title 45, Parts 233.10 to 233.145.](#)

[LAC 67:III.1229](#)

[LAC 67:III.5329](#)