

**Distribution Payment Potential Impacts on Benefits/Assistance****U.S.D.A. – Food & Nutrition Service****Supplemental Nutrition Assistance Program (SNAP)<sup>1</sup>**

<http://www.fns.usda.gov/snap/supplemental-nutrition-assistance-program-snap>

State Information/Hotline Numbers: Nevada 1-800-992-0900 or 775-684-0615 (ext. 40500)

**Food Distribution Program on Indian Reservations (FDPIR)<sup>1</sup>**

<http://www.fns.usda.gov/fdpir/food-distribution-program-indian-reservations-fdpir>

See attached documents:

POLICY: Income Deductions & Resource Eligibility Final Rule  
GUIDANCE: Funds Provided to AI/AN that are Excluded by Law

**Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)<sup>1</sup>**

<http://www.fns.usda.gov/wic/women-infants-and-children-wic>

Nevada State WIC Contacts: Inter-Tribal Council of Nevada 775-355-5210 or  
Nevada Department of Health and Human Services 775-684-5942

Must meet income guidelines, may need to report payment, which could affect eligibility.

**Social Security & Supplemental Security Income****Social Security<sup>1</sup>**

[www.ssa.gov](http://www.ssa.gov)

Other income does not affect benefits (except wages may affect benefits under full retirement age or disability benefits). Other income could affect tax status of social security income.

**Supplement Security Income (SSI)<sup>1</sup>**

[www.ssa.gov](http://www.ssa.gov)

For SSI purposes, many Federal statutes provide for the exclusion from income and resources of certain payments made to members of Indian tribes and groups. Some statutes pertain to specific tribes or Indian groups while others apply to certain types of payments. Some statutes that predate the SSI program provide that some payments made under those acts shall not be considered as income or resources when determining eligibility for assistance under the Social Security Act.

**U.S. Department of Health & Human Services****Temporary Assistance for Needy Families (TANF)<sup>1</sup>**

<http://www.acf.hhs.gov/ofa/programs/tanf/>

Contact Nevada TANF for more information: [https://dwss.nv.gov/TANF/Financial\\_Help/](https://dwss.nv.gov/TANF/Financial_Help/)

The household members must have countable income within certain limits to be eligible for any TANF benefit. The maximum allowable income is based upon the number of eligible persons in the household.

### **Head-Start<sup>1</sup>**

<http://www.acf.hhs.gov/ohs/>

In general, eligibility is based on family income at or below the poverty level. Families with other situations including homelessness, and children in foster care, or receiving SSI or TANF also are eligible. It is very important to contact the Head Start or Early Head Start in your community to find out any potential impacts to your eligibility.

### **Low Income Home Energy Assistance Program (LIHEAP)<sup>1</sup>**

<http://www.acf.hhs.gov/ocs/programs/liheap>

Must meet income guidelines, may need to report payment, which could affect eligibility.

## OTHER PROGRAMS

### **Health Benefits<sup>1</sup>**

<https://www.nevadahealthlink.com/tribes/>

What American Indian and Alaska Native income do I include on my application?

- The Marketplace application asks you to provide income information that's reportable on your federal income tax return. In general, you won't report American Indian or Alaska Native (AI/AN) income that the IRS exempts from tax (income from treaty fishing rights, for example).
- The Marketplace application will ask you to report income from various sources and will determine your eligibility for Marketplace insurance plans, Medicaid, and the Children's Health Insurance Program (CHIP).
- Most AI/AN trust income and resources aren't counted when determining eligibility for these programs. But per capita income derived from gaming is taxable and therefore counted for these programs.

### **Federally Subsidized Housing<sup>2</sup>**

<http://portal.hud.gov/hudportal/HUD>

The U.S. Department of Housing and Urban Development (HUD) issued program guidance stating that per capita payments generated from the settlement funds that are not distributed regularly may be excluded as "temporary, nonrecurring or sporadic income" for purposes of Section 8 and public housing under 24 CFR 5.609(c). For HUD or tribal housing programs, follow your housing authority policies regarding when you must report a change in family income.

## SOURCES

- 1 Agency Website listed
- 2 Comment from the WashingtonLawHelp.org website

MORE DETAILED INFORMATION FROM SOME SOURCES ATTACHED.

**Funds Provided to American Indians/Alaska Natives that are Excluded by Law**

<b>Public Law</b>	<b>Statute/U.S. Code</b>	<b>Description of Funds</b>
Public Law 84-736 (included in Public Law 94-114)	70 Stat 581	Receipts from land held in trust by the Federal government and distributed to members of the Seminole Indians of Florida
Public Law 84-926 (included in Public Law 94-114)	70 Stat 941	Receipts from land held in trust by the Federal government and distributed to members of the Pueblos of Zia and Jemez of New Mexico
Public Law 85-794 (section 3)	72 Stat. 958	Per capita payments to members of the Red Lake Band of Chippewa Indians from the proceeds of the sale of timber and lumber on the Red Lake Reservation
Public Law 92-203 (see Public Law 100-241 and Public Law 103-66)	85 Stat. 688-716	All compensation (including cash, stock, partnership interest, land, interest in land, and other benefits) received under the Alaska Native Claims Settlement Act
Public Law 92-254 (section 4) (see Public Law 97-408)	86 Stat. 65	Per capita distribution payments by the Blackfeet and Gros Ventre tribal governments to members which resulted from judgment funds to the tribes
Public Law 92-480 (included in Public Law 94-114)	86 Stat 795	Receipts from land held in trust by the Federal government and distributed to members of the Stockbridge Munsee Indian Community of Wisconsin
Public Law 92-488 (included in Public Law 94-114)	86 Stat 806	Receipts from land held in trust by the Federal government and distributed to members of the Burns Indian Community of Oregon
Public Law 93-134 (see Public Law 97-458)	87 Stat. 458 25 U.S.C. 1408	Per capita distribution payments made by the Secretary of the Interior or by the Indian tribe itself to members of Indian tribes who were due judgment funds. This does not include payments of funds distributed or held in trust according to public laws enacted before October 19, 1973. Indian judgment funds include interest and investment income accrued while such funds are so held in trust. This exclusion extends to initial purchases made with Indian judgment funds. This exclusion does not apply to sales or conversions of initial purchases or to subsequent purchases.
Public Law 93-531 (section 22) (see Public Law 96-305)	88 Stat. 1712-1722	Relocation Assistance payments to members of the Navajo and Hopi Tribes.

<b>Public Law</b>	<b>Statute/U.S. Code</b>	<b>Description of Funds</b>
Public Law 94-114 (section 6)	89 Stat. 579 25 U.S.C. 459e	Receipts from land held in trust by the Federal government and distributed to members of the following tribes: <ul style="list-style-type: none"> <li>- Assiniboine and Sioux Tribe (Ft Peck, MT)</li> <li>- Bad River (WI)</li> <li>- Blackfeet (MT)</li> <li>- Cherokee Nation of OK</li> <li>- Cheyenne River Sioux (SD)</li> <li>- Crow Creek Sioux (SD)</li> <li>- Spirit Lake (Ft. Totten, ND)</li> <li>- Ft. Belknap (MT)</li> <li>- Keweenaw Bay (MI)</li> <li>- Lac Courte Oreilles (WI)</li> <li>- Lower Brule Sioux (SD)</li> <li>- White Earth Chippewa (MN)</li> <li>- Navajo Nation (AZ)</li> <li>- Oglala Sioux (SD)</li> <li>- Rosebud Sioux (SD)</li> <li>- Shoshone-Bannock (ID)</li> <li>- Standing Rock Sioux (ND)</li> </ul> <p>These lands, mineral rights, and receipts are excluded from income and resources, unless they were subject to the Mineral Leasing Act of 1920 and distributed before October 17, 1975.</p>
Public Law 94-189 (section 6)	89 Stat. 1094	Judgment funds distributed per capita to, or held in trust for, members of the Sac and Fox Indian Nation
Public Law 94-540 (section 6)	90 Stat. 2504	Per capita payments made to, or held in trust for, members of the Grand River Band of Ottawa Indians
Public Law 95-433 (section 2)	92 Stat. 1047 25 U.S.C. 609c-1	Any judgment funds distributed per capita to members of the Confederated Tribes and Bands of the Yakima Indian Nation or the Apache Tribe of the Mescalero Reservation
Public Law 95-498 (section 6)	92 Stat. 1677	Receipts derived from trust lands awarded to the Pueblo of Santa Ana and distributed to members of that tribe
Public Law 95-499 (section 6)	92 Stat. 1680	Receipts derived from trust lands awarded to the Pueblo of Zia of New Mexico and distributed to members of that tribe
Public Law 96-305 (see Public Law 93-531)	94 Stat. 929	Settlement fund payments to members of the Hopi and Navajo, as amended.
Public Law 96-318 (section 8)	94 Stat. 971	Any judgment funds distributed per capita or made available for programs for members of the Delaware Tribe of Indians and the absentee Delaware Tribe of Western Oklahoma
Public Law 96-420 (section 9)	94 Stat. 1795 25 U.S.C. 1728(c)	All funds and distributions to members of the Passamaquoddy Tribe, the Penobscot Nation, and the Houlton Band of Maliseet Indians under the Maine Indian Claims Settlement Act
Public Law 97-95 (see Public Law 93-134)	95 Stat. 1206	Any distribution of judgment funds to members of the San Carlos Tribe of Arizona
Public Law 97-371 (section 6)	96 Stat. 1814	Any distribution of judgment funds to members of the Wyandot Tribe of Indians of Oklahoma

<b>Public Law</b>	<b>Statute/U.S. Code</b>	<b>Description of Funds</b>
Public Law 97-372 (section 7)	96 Stat. 1816	Distributions of judgment funds to members of the Shawnee Tribe of Indians (Absentee Shawnee Tribe of Oklahoma, the Eastern Shawnee Tribe of Oklahoma and the Cherokee Band of Shawnee descendants)
Public Law 97-376 (section 7)	96 Stat. 1829	Judgment funds distributed per capita or made available for programs for members of the Miami Tribe of Oklahoma and the Miami Indians of Indiana
Public Law 97-402 (section 6)	96 Stat. 2021	Distributions of judgment funds to members of the Clallam Tribe of Indians of the State of Washington (Port Gamble Indian Community, Lower Elwha Tribal Community and the Jamestown Band of Clallam Indians)
Public Law 97-403 (section 9)	96 Stat. 2025	Judgment funds distributed per capita or made available for programs for members of the Pembina Chippewa Indians (Turtle Mountain Band of Chippewa Indians, Chippewa Cree Tribe of Rocky Boy's Reservation, Minnesota Chippewa Tribe, Little Shell Band of the Chippewa Indians of Montana, and the nonmember Pembina descendants)
Public Law 97-408 (sections 6 and 8(d)) (see Public Law 92-254)	96 Stat. 2036, 2038	Per capita distributions of judgment funds to members of the Blackfeet, Gros Ventre, and Assiniboine Tribes Montana and the Papago Tribe of Arizona
Public Law 97-436 (section 4)	96 Stat. 2284	Up to \$2,000 of per capita distributions of judgment funds to members of the Confederated Tribes of the Warm Springs Reservation
Public Law 97-458 (section 4)	96 Stat. 2513 25 U.S.C. 1407	Amended Public Law 93-134, the Judgement Award Authorization Act, to require the exclusion of per capita payments under the Indian Judgement Fund Act of \$2,000 or less. Initial purchases made with exempt payments distributed between January 1, 1982 and January 12, 1983, are excluded from resources to the extent that excluded funds were used.
Public Law 98-64 (see Public Law 100-580)	97 Stat. 365 25 U.S.C. 117b	Amended Public Law 93-134, the Judgement Award Authorization Act, to extend the exclusion in Public Law 97-458 to cover per capita distributions of funds held in trust by the Secretary of the Interior to members of an Indian Tribe. These per capita payments may be distributed by the Secretary of the Interior or by the tribe itself. In Alaska, distributions of this type have been made by the Metlakatla Indian Community. Funds held by Alaska Native Regional and Village Corporations (ANRVC) are not held in trust by the Secretary of the Interior and therefore ANRVC dividend distributions are not excluded from countable income under this exclusion.
Public Law 98-123 (section 3)	97 Stat. 816	Judgment funds distributed to the Red Lake Band of Chippewa Indians
Public Law 98-124 (section 5)	97 Stat. 818	Funds distributed per capita or family interest payments for members of the Assiniboine Tribe of Fort Belknap Indian Community of Montana and the Assiniboine Tribe of the Fort Peck Indian Reservation of Montana

<b>Public Law</b>	<b>Statute/U.S. Code</b>	<b>Description of Funds</b>
Public Law 98-432 (section 5)	98 Stat. 1672	Distributions of judgment funds and income derived there from to members of the Shoalwater Bay Indian Tribe
Public Law 98-500 (section 8)	98 Stat. 2319	All distributions to heirs of certain deceased Indians under the Old Age Assistance Claims Settlement Act except for per capita shares in excess of \$2,000
Public Law 98-602 (section 106)	98 Stat. 3151	Judgment funds distributed per capita or made available for any tribal program for members of the Wyandotte Tribe of Oklahoma and the Absentee Wyandottes
Public Law 99-130 (section 8) (see Public Law 93-134 and Public Law 97-458)	99 Stat. 552	Per capita and dividend payment distributions of judgment funds to members of the Santee Sioux Tribe of Nebraska, the Flandreau Santee Sioux Tribe, the Prairie Island Sioux, Lower Sioux, and Shakopee Mdewakanton Sioux Communities of Minnesota, as amended, including interest and investment income which accrues on Indian judgment funds while held in trust, and initial purchases made with distributed judgment funds
Public Law 99-146 (section 6)	99 Stat. 782	Funds distributed per capita or held in trust for members of the Chippewa Indian Tribe of Lake Superior
Public Law 99-264 (section 16)	100 Stat. 70	Distributions of claims settlement funds to members of the White Earth Band of Chippewa Indians in Minnesota as allottees, or their heirs
Public Law 99-346 (section 6)	100 Stat. 677	Payments or distributions of judgment funds to members of the Saginaw Chippewa Indian Tribe of Michigan
Public Law 99-377 (section 4)	100 Stat. 805	Judgment funds distributed per capita or held in trust for members of the Chippewas of the Mississippi
Public Law 100-139 (section 4)	101 Stat. 822	Judgment funds distributed to members of the Cow Creek Band of Umpqua Tribe of Indians
Public Law 100-241 (section 15) (see Public Law 92-203 and Public Law 103-66)	101 Stat. 1812 43 U.S.C. 1626(c)	Distributions received by an individual Alaska Native or descendant of an Alaska Native from an Alaska Native Regional and Village Corporation pursuant to the Alaska Native Claims Settlement Act, as follows: cash, including cash dividends on stock received from a Native Corporation, to the extent that it does not, in the aggregate, exceed \$2,000 per individual each year; stock, including stock issued or distributed by a Native Corporation as a dividend or distribution on stock; a partnership interest; land or an interest in land, including land or an interest in land received from a Native Corporation as a dividend or distribution on stock; and an interest in a settlement trust. This exclusion is pursuant to ANCSA Amendments of 1987, effective February 3, 1988.
Public Law 100-383	102 Stat. 903-910	Per capita restitution payments made to eligible Aleuts who were relocated or interned during World War II
Public Law 100-411 (section 2) (see Public Law 93-134 and Public Law 97-458)	102 Stat. 1097	Per capita payments of claims settlement funds to members of the Coushatta Tribe of Louisiana

<b>Public Law</b>	<b>Statute/U.S. Code</b>	<b>Description of Funds</b>
Public Law 100-580 (sections 4, 6 and 7) (see Public Law 98-64)	102 Stat. 2929, 2930, 2931	Funds distributed per capita for members of the Hoopa Valley Indian Tribe and the Yurok Indian Tribe
Public Law 100-581 (section 503)	102 Stat. 2945	Judgment funds held in trust by the United States, including interest and investment income accruing on such funds, and judgment funds made available for programs or distributed to members of the Wisconsin Band of Potawatomi (Hannahville Indian Community and Forest County Potawatomi)
Public Law 101-41 (section 10)	103 Stat. 88 25 U.S.C 1773h(c)	All money and lands transferred to the members of the Puyallup Tribes under the Puyallup Tribe of Indians Settlement Act of 1989
Public Law 101-277 (section 8)	104 Stat. 145	Judgment funds distributed per capita, or held in trust, or made available for programs, for members of the Seminole Nation of Oklahoma, the Seminole Tribe of Florida, the Miccosukee Tribe of Indians of Florida and the independent Seminole Indians of Florida except for per capita payments in excess of \$2,000 (Claims Commission Dockets 73, 151, and 73-A)
Public Law 101-503 (section 8(b))	104 Stat. 1297 25 U.S.C. 1774f	Payments, funds, distributions, or income derived from them to members of the Seneca Nation of New York under the Seneca Nation Settlement Act of 1990
Public Law 101-618 (section 102), and (see Public Law 93-134 and Public Law 97-458)	104 Stat. 3289	Per capita distributions of settlement funds under the Fallon Paiute Shoshone Indian Tribes Water Rights Settlement Act of 1990
Public 102-575 (section 3505)	106 Stat. 4600	Payments made to members of the Standing Rock Sioux Tribe and the Three Affiliated Tribes (Ft. Berthold Indian Reservation) under the Reclamation Projects Authorization and Adjustment Act of 1992
Public Law 103-66 (section 13736) (see Public Law 92-203 and Public Law 100-241)	107 Stat. 663 25 U.S.C. 1408	Up to \$2,000 per year received by Indians that is derived from individual interests in trust or restricted lands
Public Law 103-116 (section 11(m))	107 Stat. 1133	Settlement funds, assets, income, payments, or distributions from Trust Funds to members of the Catawba Indian Tribe of South Carolina
Public Law 103-436 (section 7(b))	108 Stat. 4579	Settlement funds held in trust (including interest and investment income accruing on such funds) for, and payments made to, members of the Confederated Tribes of the Colville Reservation
Public Law 105-143 (section 111)	111 Stat. 2665	Judgment funds distributed under the Michigan Indian Land Claims Settlement Act
Public Law 108-222 (section 4)	118 Stat. 624	Judgment funds distributed under the Cowlitz Indian Tribe Distribution of Judgment Funds Act
Public Law 108-270 (section 3)	118 Stat. 806	Per capita payments paid in accordance with the Western Shoshone Claims Distribution Act

<b>Public Law</b>	<b>Statute/U.S. Code</b>	<b>Description of Funds</b>
Public Law 111-291 (section 101)	124 Stat. 3064	Amounts received by an individual as a lump sum or a periodic payment via the <i>Cobell</i> settlement cannot be counted as income in the month received, or as a resource for the one year period beginning the date of receipt.

5-12-2011





# Food Distribution National Policy Memorandum

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United States  
Department of  
Agriculture

**DATE:** FEB 20 2014

Food and  
Nutrition  
Service

**POLICY NO:** FD-132: Food Distribution Program on Indian Reservations (FDPIR)

3101 Park  
Center Drive

**SUBJECT:** Questions and Answers Related to the FDPIR: Income Deductions & Resource Eligibility Final Rule

Alexandria, VA  
22302-1500

Following the August 27, 2013, publication of the final rule entitled, *Food Distribution Program on Indian Reservations: Income Deductions & Resource Eligibility* (78 FR 52827), several questions have been raised regarding new and revised provisions for financial eligibility, income deductions, and verification requirements. The following questions and answers are provided to assist FDPIR Indian Tribal Organizations (ITOs) and State agencies (SAs) in implementing the provisions of the final rule.

Any additional questions should be addressed to the appropriate FNS Regional Office. Regional Office staff with questions should in turn contact Barbara Lopez at (703) 305-2662.

Laura Castro  
Director  
Food Distribution Division

Attachment

**Food Distribution Program on Indian Reservations (FDPIR):**

Income Deductions and Resource Eligibility Final Rule

Publication Date: August 27, 2013

Effective Date: September 26, 2013

**Questions & Answers****Provision: Elimination of the Household Resource Test (previously 7 CFR 253.6(d))**

The final rule eliminates the resource test as a basis for household eligibility. Conforming amendments are included in the final rule to clarify that non-recurring lump-sum payments and non-monthly per capita payments are considered resources in the month received and, therefore, excluded from income eligibility determinations in FDPIR.

**Q1. What are non-recurring lump-sum payments and non-monthly per capita payments? How are these payments treated in FDPIR?**

Non-recurring lump-sum payments are payments received by the household *less frequently than monthly* (e.g., payments received quarterly, semi-annually, annually). Examples of non-recurring lump-sum payments include, but are not limited to: income tax refunds, Tribal per capita payments received less frequently than monthly, rebates, or credits; retroactive lump-sum Social Security, Supplemental Security Income (SSI), Public Assistance (PA), and railroad retirement pensions or other payments; retroactive lump-sum insurance settlements; or refunds of security deposits on rental property or utilities.

Non-monthly per capita payments are payments or profits from gaming or other Tribal enterprises received by the household *less frequently than monthly* (e.g., payments received quarterly, semi-annually, annually). Examples of non-monthly per capita payments include, but are not limited to, Tribal payments received on a non-monthly basis from revenue sharing, royalties, and/or settlements.

Non-recurring lump-sum payments and non-monthly per capita payments are considered resources in the month received and, therefore, excluded from income eligibility determination in FDPIR.

**Q2. How are monthly per capita payments treated in FDPIR?**

Per capita payments, such as profits from gaming and other Tribal enterprises paid to Tribal members on a *regular monthly basis*, are considered unearned income and are counted in the financial eligibility determination process for FDPIR (see FNS Handbook 501, Sections 4530, 4543-A, and 4640 for additional information and/or income excluded by law).

**Q3. Are households that report no earned/unearned income but receive quarterly per capita payments considered zero-income households?**

Yes. Per capita payments received *less frequently than monthly* (e.g., quarterly, semi-annually, annually) are excluded from consideration as income (please see Q1 above). The household would be considered a zero-income household and would be subject to shorter certification periods (see FNS Handbook 501, Section 3533 and 5112-B3 for additional information).

**Q4. Are rental payments that are received once a year from rental properties considered non-recurring lump-sum payments and, therefore, excluded from financial eligibility determination?**

No. Income received from rental enterprises (e.g., rents collected monthly, quarterly, annually), regardless of frequency, are considered self-employment income and calculated in the financial eligibility determination process as earned income received by the household (see FNS Handbook 501, Sections 4520 and 4721).

**Provision: Medical Expense Deduction (7 CFR 253.6(e))**

The final rule expands the current income deduction for Medicare Part B Medical Insurance and Part D Prescription Drug Coverage premiums to include other monthly medical expenses in excess of \$35 for households with elderly and/or disabled members. This expanded medical deduction provision aligns FDPIR and the Supplemental Nutrition Assistance Program (SNAP). In addition, this provision contains a meals-related deduction for households that furnish the majority of meals to a home care attendant, similar to SNAP. See FNS Handbook 501, Section 4554, for allowable medical expense deductions.

**Q5. How do we apply monthly and non-monthly medical expenses to this deduction?**

Both monthly and one-time medical expenses count towards the deduction. This deduction is based on information reported and verified at the time of certification and/or recertification. Any anticipated changes that can be reasonably expected during the certification period, based on verified information, may be included.

**Q6. Some elderly-only households have fluctuating medical expenses. How do certification staff determine their total medical expenses? Does this affect the length of their certification period? Are such households required to report changes to their medical expenses during their certification period?**

Households in which all adult members are elderly and/or disabled may continue to be certified for up to 24 months. The medical expense deduction is determined at the time of certification and/or recertification. Any anticipated medical expenses that can be reasonably expected during the certification period (e.g., monthly, quarterly, one-time), based on verified information, may

be included. Medical expenses that cannot be reasonably anticipated at the time of certification must be excluded.

Consistent with program requirements, households assigned certification periods longer than 12 months must be contacted by the Indian Tribal Organization/State agency at least once every 12 months to determine if the household wishes to continue to participate in the program and if there are any changes in household circumstances, such as medical expenses, that would warrant a redetermination of eligibility (see FNS Handbook 501, Section 5112 for additional information). There is no requirement to re-verify medical expenses prior to that point.

For fluctuating/one-time medical expenses anticipated within a multiple-month certification period (e.g., 12 months), the Indian Tribal Organization/State agency must allow households to average the cost of medical expenses. An anticipated one-time medical expense cannot be counted multiple times (e.g., double- or triple-counted). The medical expense should be averaged within the certification period, and as stated above, must be based on verified information. Please note, one-time medical expenses incurred in the past or outside the certification period cannot be counted towards this deduction.

Example: A household composed of two members (one disabled) is being interviewed. The household is assigned a 12-month certification period. The disabled member provides the following documentation: (1) Social Security Disability Income (SSDI) award letter indicating \$104.90 is deducted monthly for Medicare Part B; (2) receipts totaling \$70 for *monthly* prescription drugs; and (3) a receipt totaling \$600 for an eye exam and new eye glasses. All expenses are verified as out-of-pocket expenses. To determine the monthly excess medical expense deduction, you would first divide the \$600 by 12 to get a monthly amount (\$50). Next, you would add up the monthly medical expenses ( $\$104.90 + \$70 + \$50 = \$224.90$ ). Finally, you would subtract \$35 from the total ( $\$224.90$ ) to determine the total amount of the allowable monthly deduction. In this example, the medical expense deduction for the household is \$189.90.

**Q7. Do households with elderly or disabled members that receive Supplemental Security Income (SSI) qualify for the medical expense deduction?**

Yes. Persons receiving SSI benefits, including persons receiving emergency SSI benefits based on presumptive eligibility, qualify for this deduction. However, spouses or other persons receiving benefits as a dependent of SSI or disability and blindness recipient are not eligible to receive this deduction.

**Q8. Is there a cap on medical expense deductions?**

No. Households receive an income deduction for all allowable medical expenses in excess of \$35 per month incurred by an elderly or disabled household member. For example, an elderly or disabled individual provides verification of four allowable, out-of-pocket, monthly medical expenses totaling \$300. This individual would be allowed a \$265 deduction ( $\$300 - \$35$ ). Please note, to receive the medical expense deduction, only out-of-pocket expenses are allowed (see FNS Handbook 501, Section 4554 for a list of allowable medical expenses).

**Q9. Please define "elderly".**

“Elderly member” means a member of a household who is sixty years of age or older (see FNS Handbook 501, Section 1110, for additional definitions including the definition for “disabled member”).

**Q10. I have households with both elderly and non-elderly members. How do I apply the medical expense deduction if all members have allowable medical expenses?**

The medical expense deduction applies only to elderly and/or disabled household members. Medical expenses incurred by all other household members are not allowable medical expenses. Any medical expense/cost incurred by or contributable to household members who are not elderly and/or disabled must be excluded and may not be counted towards this deduction.

**Q11. Do households that have a child with a disability qualify for the medical deduction?**

Yes. There is no age requirement for household members that qualify as a “disabled member” (see FNS Handbook 501, Section 1110, for definitions including the definition for “disabled member”).

**Q12. Can only Medicare premiums be deducted? What is the medical deduction amount?**

No. The medical expense deduction includes all health and hospitalization insurance policy premiums paid for by the household, including Medicare premiums. There is no separate deduction for Medicare premiums. There is no deduction limit for verified, allowable medical expenses. However, a household may only deduct out-of-pocket medical expenses in excess of \$35 per month incurred by an elderly or disabled household member (see FNS Handbook 501, Section 4554 for a list of allowable medical expenses).

**Q13. Are life insurance premiums an allowable cost to receive the medical expense deduction?**

No. Payments and/or premiums for health and accident policies, such as those payable in lump sum settlements for death or dismemberment, or income maintenance policies, such as those that continue mortgage or loan payments while the beneficiary is disabled, are not allowable medical costs and do not qualify as expenses for this deduction.

**Q14. Some of my working clients auto-deduct the cost of their medical premium from their paycheck. Do they still qualify for the medical expense deduction?**

Yes. The Indian Tribal Organization/State agency must verify that the allowable expense is for a household member that is elderly and/or disabled.

**Q15. The list of allowable medical expenses includes the cost associated with securing and maintaining a seeing eye or hearing dog. Do other "assistance animals" qualify under this medical expense?**

Yes. The costs associated with any animal specially trained to serve the needs of disabled household members are an allowable medical expense. This allowable expense would be added to all other monthly allowable medical expenses for elderly and/or disabled household members used to calculate the total medical expense deduction.

**Q16. What is the home care meals-related deduction?**

The home care meals-related deduction is a deduction allowed for households that furnish the majority of an attendant's meals. The cost associated with furnishing the majority of an attendant's meals is considered a medical expense and would be used in the calculation of the total medical expense deduction. The amount of the meal-related deduction is based on the maximum SNAP allotment for a one-person household (see Exhibit M).

**Q17. What type of verification is acceptable to receive the home care meals-related deduction?**

FDPIR regulations do not specify the type of documentation needed to verify costs associated with a home care attendant. However, regulations do require all medical expenses, including expenses associated with a home care attendant, to be verified. The Indian Tribal Organization/State agency must accept any reasonable documentary evidence (e.g., associated bills, signed service agreements) provided by the household and must be primarily concerned with how adequately the verification proves the statements on the application. If the documentary evidence is insufficient a collateral contact or home visit must be made.

**Q18. Are wages paid by the household to maintain a home care attendant an allowable cost for the medical expense deduction?**

Yes. Expenses to maintain an attendant, homemaker, home health aide, child care service, or housekeeper due to age infirmity or illness qualify as medical expenses for this deduction.

**Q19. Are elderly and/or disabled household members allowed to claim the "reasonable cost" of transportation and lodging to obtain medical treatment or services as an allowable excess medical expense deduction?**

Yes. Allowable medical costs include the reasonable cost of transportation and lodging to obtain medical treatment or services. It is to the discretion of the Indian Tribal Organization/State agency to determine what is reasonable. Any policy used by the Indian Tribal

Organization/State agency to determine the reasonableness of the allowable cost must be applied consistently and equally to all applicable individuals/households.

An Indian Tribal Organization/State agency might select one of the following methods to determine and document the “reasonable cost” of privately owned vehicle (POV) transportation and lodging:

- Gas and lodging receipts;
- Current year Internal Revenue Service (IRS) mileage rate for the use of a car (also vans, pickups or panel trucks) driven for medical purposes and lodging receipts;
- Current year General Services Administration (GSA) POV mileage rate and lodging receipts; or
- Another method that determines and documents reasonable cost, including using a collateral contact, where applicable.

Note, the cost of transportation by other means (bus, plane, etc.) also requires verification.

#### **Provision: Shelter and Utility Expense Deduction (7 CFR 253.6(e))**

The final rule establishes a new region-specific standard deduction for shelter and utility expenses. This new standard income deduction is allowed for any household that incurs the cost of at least one allowable shelter or utility expense on a monthly basis. See FNS Handbook 501, Section 4555 for a list of allowable shelter and utility expenses.

#### **Q20. Where can I find the region-specific deduction amounts for the shelter and utility expense deduction?**

Please reference FNS Handbook 501, Exhibit M.

#### **Q21. Do households need to show verification of all of their shelter and/or utility expenses to qualify for the shelter/utility deduction?**

No. Households are required to show proof of at least one allowable shelter or utility expense to qualify for this deduction (see FNS Handbook 501, Section 4555 for a list of allowable shelter and utility expenses).

#### **Q22. Are households required to show proof of payment for shelter and utility expenses in order to qualify for this deduction?**

FDPIR regulations at 7 CFR 253.7(a)(6)(i)(D) require households to incur the cost of at least one allowable shelter or utility expense on a monthly basis to receive this deduction. The Indian Tribal Organization/State agency must verify that the household has incurred and/or paid an allowable shelter or utility expense to receive this deduction. See Q23 below for verification requirements.

**Q23. What type of verification is acceptable to receive the shelter and utility expense deduction?**

The Indian Tribal Organization/State agency must accept any reasonable documentary evidence provided by the household that shows the expense and must be primarily concerned with how adequately the verification proves the statements on the application. Examples of documentary evidence for the shelter and utility deduction include but are not limited to: gas/heating bills, telephone billing statements for landlines or cellular service, receipts from home repairs, billing statements from garbage and trash collection, and canceled checks used to pay rent, mortgage, and/or utilities. If the documentary evidence is insufficient a collateral contact or home visit must be made.

**Q24. Do shelter or utility expenses need to be in the name of a household member (e.g., head of household) in order to qualify for the shelter and utility expense deduction?**

No. However, the Indian Tribal Organization/State agency must verify that the shelter or utility expense is a monthly cost incurred by the applicant household. The Indian Tribal Organization/State agency must accept any reasonable documentary evidence provided by the household and must be primarily concerned with how adequately the verification proves the statements on the application. If the documentary evidence is insufficient a collateral contact or home visit must be made.

**Q25. Can only elderly and/or disabled households qualify for the shelter and utility expense deduction?**

No. The shelter and utility expense deduction is for all qualifying households that incur the cost of at least one allowable shelter or utility expense.

**Q26. How do we select the correct shelter and utility expense deduction for clients who live in a state that is in another Region than our central administrative office?**

If the geographic boundaries of an Indian reservation extend to more than one region per the identified regional groupings listed on Exhibit M, then a qualifying household has the option to receive the appropriate shelter/utility expense deduction amount for the state in which the household resides or the state in which the State agency's central administrative office is located (see FNS Handbook 501, Exhibit M for the standard shelter and utility expense deductions by region).

For example, a qualifying household residing in the state of New Mexico, with an FDPIR central administrative office located in the state of Arizona, will have the option to receive the shelter/utility expense deduction based on the Southeast/Southwest regional grouping (e.g., household resides in the state of New Mexico) or the shelter/utility expense deduction amount based on the West regional grouping (e.g., central administrative office is located in the state of Arizona).



**Q27. Do separate households residing at the same location qualify for the shelter and utility expense deduction?**

Yes. Qualifying separate status households must show proof that they each have an incurred monthly cost of at least one allowable shelter or utility expense in order for each household to receive this deduction.

**Q28. Are costs associated with a telephone, including cellular service, an allowable expense to receive the shelter and utility expense deduction?**

Yes. All fees required to provide service for one telephone device, including traditional land-line service, cellular service, and VoIP (Voice over Internet Protocol) are allowable expenses to receive this deduction (see FNS Handbook 501, Section 4555-A3 for a list of allowable expenses associated with telephone services).

With regard to cellular telephone service, monthly fees or pre-paid cards associated with a specific mobile device are allowable expenses. The cost of pay phones and phone cards, however, that are not associated with a specific device are not considered a monthly utility expense and are excluded as an allowable cost to receive this deduction.

With regard to VoIP, only the cost of VoIP is an allowable expense. Other charges, like internet connectivity fees, monthly cable television/satellite fees, and internet access fees are not allowable expenses to receive this deduction.

**Q29. Can households that only have shelter or utility expenses part of the year qualify for the shelter and utility expense deduction?**

Yes. Households may receive the shelter and utility expense deduction during months that they have an incurred allowable cost. FDPIR regulations at 7 CFR 253.7(c)(1) require households to report when they no longer incur a monthly shelter or utility expense. The Indian Tribal Organization/State agency should adjust the certification period accordingly based on any anticipated changes known by the household.



## Fact Sheet

### Social Security and Supplemental Security Income (SSI): What's the difference?



There is often confusion about Social Security and Supplemental Security Income (SSI) because you apply for both programs with the Social Security Administration. **But, the programs are different.** The Social Security benefit programs are “entitlement” programs. This means that workers, employers and the self-employed pay for the benefits with their Social Security taxes. The taxes that are collected are put into special trust funds. You qualify for these benefits based on your work history (or your spouse or parent). The amount of the benefit is based on these earnings.

SSI is a needs-based program for people with limited income and resources. Resources are assets or things that you own. The program is paid for by general tax revenues -- not from the Social Security trust funds. The benefit amount is based on Federal and State laws which take into account where you live, who lives with you and what income you receive.

Look at the chart below to help you understand the difference between the two programs.

#### Social Security

- Benefits based on earnings
- Financed by employer and wage contributions
- No income limit
- No resource limit
- Must have enough work credits
- Medicare
- Benefit Types:
  - Retirement (age 62 & older)
  - Survivor
  - Disability (includes blindness)
- Provides benefits to eligible family members
- Benefit amount based on average lifetime earnings
- Other income does NOT affect benefits  
*(Except wages may affect benefits under full retirement age or disability benefits)*
- Where you live or who lives with you does NOT affect benefits

#### SSI

- Benefits based on need
- Financed by General Revenues
- Limited income
- Limited resources
- No work credits are required
- Medicaid (Medi-Cal in California)
- Benefit Types:
  - Aged (age 65 and older)
  - Disability (any age, includes children)
  - Blindness (any age, includes children)
- No family benefits
- Benefit amount based on Federal and State laws
- Other income MAY affect benefits – report any income you receive
- Where you live or who lives with you MAY affect benefits – report all changes

## Social Security and SSI: What's the difference? – continued



### Social Security

**Question:**

Mary, a Native American elder, is 67-years old and receives retirement benefits. She retired from her job after working 30 years. She receives \$600 per month. Her daughter and grandson move into her home. Does Mary have to report this to Social Security?

**Answer:**

No. Mary does not have to report a change in her living arrangements. Social Security benefits are not affected if someone moves into or out of your home or if you move into or out of someone's home.

**Question:**

Mary just received her quarterly per capita distribution from her tribe's Revenue Sharing Trust Fund. Does she need to report this to Social Security?

**Answer:**

No. Mary does not need to report her per capita distribution. Mary only needs to report her wages if she returns to work. **SOMETIMES** earnings from work affect Social Security benefits. A representative will tell you if your earnings will affect your check.

### SSI

**Question:**

John and Lilly, Native American elders, are both 68-years old. They have been receiving SSI benefits for 2 years. Last week, John and Lilly moved in with their son. They both have direct deposit. Do they have to report to Social Security that they now live with their son?

**Answer:**

Yes. If you receive SSI payments you must report changes in your living arrangements right away. The report must be made to Social Security and not your tribal social worker.

**Question:**

John just received his quarterly per capita distribution from his tribe's Revenue Sharing Trust Fund. Does he need to report this to Social Security?

**Answer:**

Yes. John is required to report ALL income he receives from ANY source. Social Security representatives will determine if the income will affect his SSI payments. Since per capita distributions vary by tribe, there are different rules for each type of distribution. When in doubt, report the income to Social Security.

Some people receive both Social Security and SSI benefits. Anytime you receive SSI you must report changes in your living arrangements and income. **Social Security representatives are your best source for information.** If you have any questions about your benefits, or you are not sure if you receive Social Security or SSI, please call us toll-free at 1-800-772-1213. We will be happy to answer any questions you may have. You may also call or visit your local Social Security office. To find out the address of your local office you may call our toll-free number or visit our website at [www.socialsecurity.gov](http://www.socialsecurity.gov).

## **SUPPLEMENTAL SECURITY INCOME (SSI)**

### **A. Introduction**

For SSI purposes, many Federal statutes provide for the exclusion from income and resources of certain payments made to members of Indian tribes and groups. Some statutes pertain to specific tribes or Indian groups while others apply to certain types of payments. Some statutes that predate the SSI program provide that some payments made under those acts shall not be considered as income or resources when determining eligibility for assistance under the Social Security Act.

### **B. Definition — per capita payments**

Per capita payments are payments that are made according to the number of individuals in a specific group and in which each individual shares equally.

### **C. Policy — type of payment**

The following statutes provide that certain **types of payments** made to members of Indian tribes are excluded from income **and** resources (1.-4., below), or **only** from income (5., below).

#### **1. Indian Judgment Funds Distribution Act — Public Law (P.L.) 93-134**

Effective October 19, 1973, per capita distribution payments to members of Indian tribes who are due judgment funds, according to a plan of the Secretary of the Interior (or legislation, when a plan cannot be prepared or is not approved by the Congress) are excluded from income and resources. This does not include payments of funds distributed or held in trust (i.e., in the possession or care of a trustee) according to public laws enacted before October 19, 1973.

#### **2. Distribution of Indian Judgment Funds — P.L. 97-458**

Effective January 12, 1983, Indian judgment funds held in trust (i.e., in the possession or care of a trustee) or distributed per capita, pursuant to an approved plan, or their availability, are excluded from income and resources. Indian judgment funds include interest and investment income accrued while the funds are held in trust. Initial purchases made with distributed judgment funds are excluded from resources.

#### **3. Per Capita Act — P.L. 98-64**

Effective August 2, 1983, per capita distributions of all funds held in trust by the Secretary of the Interior to members of an Indian tribe are excluded from income and resources.

**NOTE:** Any local tribal funds that a tribe distributes to individuals on a per capita basis, but which have not been held in trust by the Secretary of the Interior (e.g., tribally managed gaming revenues) are **not** excluded from income and resources under this provision.

CONTINUED ON NEXT PAGE>>>

#### **4. Alaska Native Claims Settlement Act (ANCSA) — P.L. 100-241**

Effective February 3, 1988, the following items received from a native corporation are excluded from income and resources:

- cash received from a native corporation (including cash dividends on stock received from a native corporation) to the extent it does not exceed \$2,000 per individual per year;
- stock (including stock issued or distributed by a native corporation as a dividend or distribution on stock);
- a partnership interest;
- land or an interest in land (including land or an interest in land received from a native corporation as a dividend or distribution on stock);
- an interest in a settlement trust.

The ANCSA also provides that up to \$2,000 in retained distributions from a native corporation may be excluded from resources for each year beginning with 1988.

**NOTE:** See Seattle regional instructions at [SI SEA00830.830](#) regarding ANCSA. As needed, contact the Seattle RO to obtain information. FOs in other regions must contact the Seattle RO via their RO.

#### **5. Payments From Individual Interests in Trust or Restricted Lands — P.L. 103-66**

Effective January 1, 1994, up to \$2,000 per year received by Indians that is derived from individual interests in trust or restricted lands is excluded from income. (See [SI 00830.850](#).)

**NOTE:** Interests of individual Indians in trust or restricted lands are excluded from resources ([SI 01130.150](#)).

Source: [www.ssa.gov](http://www.ssa.gov)

**Exhibit 5-1: Income Inclusions and Exclusions****24 CFR 5.609(b) and (c)**

Examples included in parentheses have been added to the regulatory language for clarification.

**INCOME INCLUSIONS**

- (1) The full amount, before any payroll deductions, of wages and salaries, overtime pay, commissions, fees, tips and bonuses, and other compensation for personal services;
- (2) The net income from operation of a business or profession. Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions in determining net income. An allowance for depreciation of assets used in a business or profession may be deducted, based on straight line depreciation, as provided in Internal Revenue Service regulations. Any withdrawal of cash or assets from the operation of a business or profession will be included in income, except to the extent the withdrawal is reimbursement of cash or assets invested in the operation by the family;
- (3) Interest, dividends, and other net income of any kind from real or personal property. Expenditures for amortization of capital indebtedness shall not be used as deductions in determining net income. An allowance for depreciation is permitted only as authorized in paragraph (2) above. Any withdrawal of cash or assets from an investment will be included in income, except to the extent the withdrawal is reimbursement of cash or assets invested by the family. Where the family has net family assets in excess of \$5,000, annual income shall include the greater of the actual income derived from all net family assets or a percentage of the value of such assets based on the current passbook savings rate, as determined by HUD;
- (4) The full amount of periodic amounts received from social security, annuities, insurance policies, retirement funds, pensions, disability or death benefits, and other similar types of periodic receipts, including a lump-sum amount or prospective monthly amounts for the delayed start of a \*\*periodic amount (e.g., Black Lung Sick benefits, Veterans Disability, Dependent Indemnity Compensation, payments to the widow of a serviceman killed in action). See paragraph (13) under Income Exclusions for an exception to this paragraph;\*\*
- (5) Payments in lieu of earnings, such as unemployment, disability compensation, worker's compensation, and severance pay, except as provided in paragraph (3) under Income Exclusions;
- (6) Welfare Assistance.
  - (a) Welfare assistance received by the family.
  - (b) If the welfare assistance payment includes an amount specifically designated for shelter and utilities that is subject to adjustment by the welfare assistance agency in accordance with the actual cost of shelter and utilities, the amount of welfare assistance income to be included as

income shall consist of:

- (c) The amount of the allowance or grant exclusive of the amount specifically designated for shelter or utilities; plus
- (d) The maximum amount that the welfare assistance agency could in fact allow the family for shelter and utilities. If the family's welfare assistance is ratably reduced from the standard of need by applying a percentage, the amount calculated under this paragraph shall be the amount resulting from one application of the percentage.
- (7) Periodic and determinable allowances, such as alimony and child support payments, and regular contributions or gifts received from organizations or from persons not residing in the dwelling; and
- (8) All regular pay, special pay, and allowances of a member of the Armed Forces, except as provided in paragraph (7) under Income Exclusions.
- (9) For Section 8 programs only and as provided in 24 CFR 5.612, any financial assistance, in excess of amounts received for tuition, that an individual receives under the Higher Education Act of 1965 (20 U.S.C. 1001 *et seq.*), from private sources, or from an institution of higher education (as defined under the Higher Education Act of 1965 (20 U.S.C. 1002)), shall be considered income to that individual, except that financial assistance described in this paragraph is not considered annual income for persons over the age of 23 with dependent children. For purposes of this paragraph "financial assistance" does not include loan proceeds for the purpose of determining income.  
\*(Note: This paragraph also does not apply to a student who is living with his/her parents who are applying for or receiving Section 8 assistance.)\*

**INCOME EXCLUSIONS:**

- (1) Income from employment of children (including foster children) under the age of 18 years;
- (2) Payments received for the care of foster children or foster adults (usually persons with disabilities unrelated to the tenant family, who are unable to live alone);
- (3) Lump-sum additions to family assets, such as inheritances, insurance payments (including payments under health and accident insurance and worker's compensation), capital gains, and settlement for personal or property losses, except as provided in paragraph (5) under Income Inclusions;
- (4) Amounts received by the family that are specifically for, or in reimbursement of, the cost of medical expenses for any family member;
- (5) Income of a live-in aide, as defined in 24 CFR 5.403;
- (6) The full amount of student financial assistance paid directly to the student or to the educational institution (see Income Inclusions (9), above, for students receiving Section 8 assistance);
- (7) The special pay to a family member serving in the Armed Forces who is exposed to hostile fire (e.g., in the past, special pay included Operation Desert Storm);
- (8) (a) Amounts received under training programs funded by HUD (e.g., training received under Section 3);

- (b) Amounts received by a person with a disability that are disregarded for a limited time for purposes of supplemental security income eligibility and benefits because they are set-aside for use under a Plan to Attain Self-Sufficiency (PASS);
  - (c) Amounts received by a participant in other publicly assisted programs that are specifically for or in reimbursement of out-of-pocket expenses incurred (special equipment, clothing, transportation, child care, etc.) and which are made solely to allow participation in a specific program;
  - (d) Amounts received under a resident service stipend. A resident service stipend is a modest amount (not to exceed \$200 per month) received by a resident for performing a service for the owner, on a part-time basis, that enhances the quality of life in the project. Such services may include, but are not limited to, fire patrol, hall monitoring, lawn maintenance, and resident-initiative coordination. No resident may receive more than one such stipend during the same period of time; or
  - (e) Incremental earnings and benefits resulting to any family member from participation in qualifying state or local employment training programs (including training programs not affiliated with a local government) and training of a family member as a resident management staff person. Amounts excluded by this provision must be received under employment training programs with clearly defined goals and objectives, and are excluded only for the period during which the family member participates in the employment training program.
- (9) Temporary, nonrecurring, or sporadic income (including gifts);
  - (10) Reparation payments paid by a foreign government pursuant to claims filed under the laws of that government by persons who were persecuted during the Nazi era. (Examples include payments by the German and Japanese governments for atrocities committed during the Nazi era);
  - (11) Earnings in excess of \$480 for each full-time student 18 years or older (excluding the head of household and spouse);
  - (12) Adoption assistance payments in excess of \$480 per adopted child;
  - (13) Deferred periodic amounts from supplemental security income and social security benefits that are received in a lump-sum amount or in prospective monthly amounts;
  - (14) Amounts received by the family in the form of refunds or rebates under state or local law for property taxes paid on the dwelling unit;
  - (15) Amounts paid by a state agency to a family with a member who has a developmental disability and is living at home to offset the cost of services and equipment needed to keep the developmentally disabled family member at home; or
  - (16) Amounts specifically excluded by any other federal statute from consideration as income for purposes of determining eligibility or benefits under a category of assistance programs that includes assistance under any program to which the exclusions set forth in 24 CFR 5.609(c) apply. A notice will be published in the *Federal Register* and distributed to housing owners identifying the benefits that qualify for this exclusion. Updates will be published and distributed when necessary.



The following is a list of income sources that qualify for that exclusion:

- (a) The value of the allotment provided to an eligible household under the Food Stamp Act of 1977 (7 U.S.C. 2017 [b]);
- (b) Payments to Volunteers under the Domestic Volunteer Services Act of 1973 (42 U.S.C. 5044(g), 5058) (employment through AmeriCorps, Volunteers in Service to America [VISTA], Retired Senior Volunteer Program, Foster Grandparents Program, youthful offender incarceration alternatives, senior companions);
- (c) Payments received under the Alaska Native Claims Settlement Act (43 U.S.C. 1626[c]);
- (d) Income derived from certain submarginal land of the United States that is held in trust for certain Indian tribes (25 U.S.C. 459e);
- (e) Payments or allowances made under the Department of Health and Human Services' Low-Income Home Energy Assistance Program (42 U.S.C. 8624[f]);
- (f) Payments received under programs funded in whole or in part under the Job Training Partnership Act (29 U.S.C. 1552[b]); (effective July 1, 2000, references to Job Training Partnership Act shall be deemed to refer to the corresponding provision of the Workforce Investment Act of 1998 [29 U.S.C. 2931], e.g., employment and training programs for Native Americans and migrant and seasonal farm workers, Job Corps, veterans employment programs, state job training programs, career intern programs, Americorps);
- (g) Income derived from the disposition of funds to the Grand River Band of Ottawa Indians (Pub. L. 94-540, 90 Stat. 2503-04);
- (h) The first \$2,000 of per capita shares received from judgment funds awarded by the Indian Claims Commission or the U. S. Claims Court and the interests of individual Indians in trust or restricted lands, including the first \$2,000 per year of income received by individual Indians from funds derived from interests held in such trust or restricted lands (25 U.S.C. 1407-1408);
- (i) Amounts of scholarships funded under title IV of the Higher Education Act of 1965, including awards under federal work-study programs or under the Bureau of Indian Affairs student assistance programs (20 U.S.C. 1087uu);
- (j) Payments received from programs funded under Title V of the Older Americans Act of 1985 (42 U.S.C. 3056[f]), e.g., Green Thumb, Senior Aides, Older American Community Service Employment Program;
- (k) Payments received on or after January 1, 1989, from the Agent Orange Settlement Fund or any other fund established pursuant to the settlement in *In Re Agent*-product liability litigation, M.D.L. No. 381 (E.D.N.Y.);
- (l) Payments received under the Maine Indian Claims Settlement Act of 1980 (25 U.S.C. 1721);
- (m) The value of any child care provided or arranged (or any amount received as payment for such care or reimbursement for costs incurred for such care) under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858q);
- (n) Earned income tax credit (EITC) refund payments received on or after January 1, 1991, including advanced earned income credit payments (26 U.S.C. 32[j]);
- (o) Payments by the Indian Claims Commission to the Confederated Tribes and Bands of Yakima Indian Nation or the Apache Tribe of Mescalero Reservation (Pub. L. 95-433);
- (p) Allowances, earnings, and payments to AmeriCorps participants under the National and Community Service Act of 1990 (42 U.S.C. 12637[d]);

- (q) Any allowance paid under the provisions of 38 U.S.C. 1805 to a child suffering from spina bifida who is the child of a Vietnam veteran (38 U.S.C. 1805);
- (r) Any amount of crime victim compensation (under the Victims of Crime Act) received through crime victim assistance (or payment or reimbursement of the cost of such assistance) as determined under the Victims of Crime Act because of the commission of a crime against the applicant under the Victims of Crime Act (42 U.S.C. 10602); and
- (s) Allowances, earnings and payments to individuals participating in programs under the Workforce Investment Act of 1998 (29 U.S.C. 2931).