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| **Countable Income** | **Non-Countable Income** |
| * Wages, salaries, tips, bonuses, awards * Income derived from gifts/inheritances * Interest income (taxable and non-taxable) * Farm income * Ordinary dividends * Alimony received/Spousal support * Business income * Capital gains * IRA distributions * Pensions and annuities * Unemployment compensation * Social Security benefits (taxable and non-taxable) * Railroad retirement * Gambling winnings5 * Jury duty payments5 * Foreign earned income * Rental income * Lump sum income (Retro Social Security/Railroad Retirement)5 * Royalties * State agency payments received for child care * Waiver payments issued to individual care providers received for a non-household member (related or unrelated) * Oil leases/mineral rights * Partnerships/S-Corporations * Any remaining portion of a lump sum payment awarded for wrongful death, personal injury, damages, or loss of property not excluded for tax purposes4,5 * Trust income (as reported on 1040, line 17) * Other income included on 1040, line 21 | * SSI benefits * Social security benefits of dependents1,2 * TANF (KTAP) benefits * Veteran’s disability benefits * Veteran’s pension benefits * Veteran’s education benefits * Military allowances * Employer reimbursement for mileage, meals, etc. * Earned income tax credits * Worker’s compensation * Employer contributions to certain pretax benefits funded by an employee’s elective salary reduction, such as amounts for a flexible spending account or contributions to a retirement account * Fringe benefits provided on a pretax basis by an employer * Child support received * Foster care and adoption assistance payments * Education scholarships, awards, fellowship grants3 * Loans * Federal Work Study income * Wages of minors2 * Gifts and inheritances * Waiver payments issued to individual care providers received for a household member (related or unrelated) * Black lung benefits * Cash rebates from a dealer or manufacturer * Refugee cash assistance * Native American benefits and payments * Income from a sponsor for a sponsored immigrant * Any portion of a lump sum payment that is awarded for wrongful death, personal injury, damages, or loss of property4 |
| *1  For children, RSDI is only excluded if the child is living with their parents. If the child is living with grandparent,*  *aunt, etc and non-tax filing rules apply then RSDI is countable for children*  *2 Count if dependent has a tax filing requirement, there are some exceptions for Medicaid*  *3 Count any taxable portion used for room and board*  *4 Lump sum payments may include countable and non-countable income*  *5For Medicaid, this income is counted only in the month it is received* | |

This table lists the types of countable and non-countable income used to determine eligibility for Modified Adjusted Gross Income Medicaid. The income of dependents should only be counted if the dependent is required to file taxes1.