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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.