

Department of Social and Health Services

Olympia, Washington

EAZ Manual

Revision #1306
Category Treatment of Income Chart
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Summary

Updating Treatment of Income Chart to clarify that non-recurring lump sum payments are excluded as income for Basic Food.

Updated October 17, 2024

See below for edited text:

American Rescue Plan Act signed into law March 11, 2021. For Classic Medical see [WAC 182-521-0100](#).

Income Type	Cash Assistance	Basic Food
Coronavirus Federal Stimulus Payment	Excluded (any portion remaining after 12 months is considered a resource)	Excluded (any portion remaining after 12 months is considered a resource)
Additional \$300 Unemployment	Unearned	Excluded
Expanded or Extended Unemployment	Unearned	Unearned

Income Type	Cash Assistance	Basic Food
Additional Requirements for Emergent Needs (AREN)	N/A	Excluded - When paid to a Third Party Unearned - When paid directly to the client
Adoption Support	Excluded	Unearned
Adult family home	See Self Employment	
Advance on wages (draws)	Earned	
Agent Orange Act of 1991	Excluded	Unearned - Monthly payments Lump sum - See LUMP SUM PAYMENTS

Income Type	Cash Assistance	Basic Food
Agent Orange disability payments, PL 101-201	Excluded	
Alaska Permanent Fund distributions	Unearned	
Alimony or spousal maintenance	Excluded - When client receives TANF/SFA and payment is included with child support order Unearned - All other payments	
AmeriCorps income and all payments under the National and Community Service Trust Act of 1993	Excluded See WAC 388-450-0045	
AmeriCorps VISTA or Vista income (NOTE: This is not the same as AmeriCorps only - See above)	Excluded	Excluded: If the VISTA volunteer received Basic Food or cash benefits when they joined the VISTA program, Earned: If the person was a VISTA volunteer when they applied for benefits. See WAC 388-450-0045
Annuity	Unearned	
Assistance from other agencies and organizations	See WAC 388-450-0055	
Austrian General Social Insurance Act payments under section 500 through 506	Excluded	
Income Type	Cash Assistance	Basic Food

Income Type	Cash Assistance	Basic Food
Blood or plasma sales	Earned - See Self Employment	
Bona fide loans	Excluded	
Bonus	<p>Earned - When received as an employee</p> <p>Unearned - When received on an ongoing basis after employment has terminated</p> <p>See LUMP SUM PAYMENTS - When received as one-time-payment after employment has terminated</p>	
Bureau of Indian Affairs General Assistance	Unearned	
Burial fund increase	Excluded - See RESOURCES	
Income Type	Cash Assistance	Basic Food
Cash benefits reduced as a result of sanction or non-cooperation	N/A	Unearned
Cash payments from government, public, or private medical or social service agency	See specific income type	
Cash prizes, awards, lottery winnings	See LUMP SUM PAYMENTS	Unearned
CEAP	N/A	Excluded
CEAP - For TANF/SFA households terminated while in WorkFirst sanction (See WorkFirst Sanctions - Participation)	Unearned - TANF/SFA	Excluded

Income Type	Cash Assistance	Basic Food
Census Bureau wages	Excluded - Earnings from temporary work for the recent census Earned - Earnings from permanent census employment	
Charitable cash donations	See WAC 388-450-0055	See WAC 388-450-0055
Child support received by the client Child support matrix	Excluded - TANF/SFA recipients Unearned - Non-TANF/SFA	Unearned - of the child for whom it is intended
Child Support pass-through payments – Effective 2/1/2020	Excluded - TANF/SFA recipients	Unearned
Child support arrears	Unearned - of the parent	
Civil liberties payments, PL 100-383. Restitution payments made under the Wartime Relocation of Civilian's Act	Excluded	
COLA increases in Title II SSA benefits	Unearned	
Combat Veteran Program Funds	Excluded	
Combat Pay - Special Pay while serving in a combat zone.	Excluded Increased amount paid to assistance unit while service member is deployed to a combat zone.	
Court Ordered Payments other than Child Support	Lump-Sum Payment Amount paid as a one-time payment Unearned	

Income Type	Cash Assistance	Basic Food
	Amount paid in multiple (more than one) payments	
Crime Victims Compensation Funds funded under PL 103-322 (Whether ran by state or federal program.)	Excluded	
Crime Victims Compensation (State-funded benefit through L&I)	Unearned - Amount paid to replace lost wages Reimbursement - See Reimbursements in this table	
Crowd Funding Income (GoFund Me, Kickstarter, Indiegogo)	Unearned	Excluded - Counts as a liquid resource
Income Type	Cash Assistance	Basic Food
Deemed income from an alien's sponsor	Unearned - See WAC 388-450-0155 , WAC 388-450-0156 and WAC 388-450-0160	
Disaster assistance to farmers when authorized under the Secretary of Agriculture under PL 100-387	Excluded	
Disaster relief & emergency assistance under PL 93-288, amended by PL 100-707	Excluded	
Disaster Unemployment Assistance (DUA)	Excluded	
Diversion Cash Assistance (DCA)	N/A	Excluded - See LUMP SUM PAYMENTS
Dividends or Interest	Unearned	
Drug (illicit) sales	Earned - WAC 388-450-0080 Self Employment	

Income Type		Cash Assistance	Basic Food
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Earned income of a child		Excluded when meets the conditions in WAC 388-450-0070 ; otherwise Earned .	
Earned Income In-Kind (working in exchange for rent, vehicle, TV)		Earned	Excluded Earned - If available income was diverted to in-kind income
Earned Income Tax Credit (EITC)		Excluded - See RESOURCES	
Economic Opportunity Act		Earned	
Economic Security for All - Career Accelerator Incentives (EcSA)		See - Assistance from other agencies and organizations	
Educational benefits	Title IV (grants/loans/work-study) and Opportunity Grants	Excluded	
	WorkFirst or state-funded college work study	Excluded	Earned See WAC 388-450-0035 to allocate expenses.
	Other educational assistance including Veteran's Administration and Carl D.	Unearned See WAC 388-450-0035 to allocate expenses.	

Income Type		Cash Assistance	Basic Food
	Perkins Vocational & Applied Tech Act		
Egg or sperm donation		Earned See WAC 388-450-0080 Self Employment	
Energy assistance payments (LIHEAP)		Excluded	
Income Type		Cash Assistance	Basic Food
Fellowships with work requirements		Earned	
Flexible benefits		Earned - When client has option to cash out. (Count the amount client can receive as cash whether or not they choose to receive the benefit in cash.) See INCOME - Ownership and Availability	
Food benefits under the Food and Nutrition Act of 2008 (includes tribal commodities)		Excluded	N/A Persons cannot receive Basic Food and commodities through the Food Distribution Program on Indian Reservations (FDPIR) at the same time.
Food Service Program for Children under the National School Lunch Act of 1966, PL 92-433 and 93-150		Excluded	
Foster Care Maintenance Payments See WACs 388-450-0015 and 388-454-0015 .		Excluded - When child receiving Foster Care payments isn't included in the cash AU.	Unearned - When child is in AU Excluded - When child isn't in AU

Income Type		Cash Assistance	Basic Food
		A child can't receive foster care payments and TANF/SFA cash assistance at the same time.	
Foster care retainer fees (If the retainer fee is to reserve a bed for a foster child, then this income is considered self employment. See WAC 388-450-0080)		Earned	Unearned
Foster Grandparents Program under Title II of P.L. 93-113		Excluded	
Funds for shared household costs		Excluded	
Income Type		Cash Assistance	Basic Food
Gambling winnings		Unearned	
Gate money from adult corrections		Unearned	Excluded - See LUMP SUM PAYMENTS
Gift Cards		Excluded	See Income Special Types
Gifts See WAC 388-450-0065	Cash	Excluded \$30 or less per quarter Unearned Greater than \$30 per quarter	
	Non-cash	See Resources	
Gifts to Children with life-threatening conditions, PL 105-306		N/A	

Income Type	Cash Assistance	Basic Food
Homeless Service Providers COLA Stipend	<p>Unearned – The application month the one-time payment is received or anticipated.</p> <p>Excluded – The months the stipend is not anticipated or received.</p>	<p>Unearned – When received or anticipated in the month of application or following month. The household would follow food change reporting rules for ongoing months.</p>
Health Profession Opportunity Grant (HPOG) funds	See Educational Benefits	
HUD Community Development block grant funds	Excluded	
HUD rental and/or utility subsidies under Section 8 of the housing act	Excluded	
Income Type	Cash Assistance	Basic Food
Income a client's ineligible or non-applying spouse receives from a government agency (such as CHORE services)	See specific income type	
Income specifically excluded from being counted as income under federal law	Excluded	
Income Tax refund	Excluded	
Income which causes a client to lose SSI eligibility due solely to the reduction in the state supplement (SSP)	See specific income type	

Income Type	Cash Assistance	Basic Food
Individual & Family Services (IFS) payments	N/A	Excluded
Infrequent or irregular income	Excluded - If not reasonably anticipated. Unearned - If reasonably anticipated and greater than \$30/quarter.	
Insurance settlements	Excluded - See LUMP SUM PAYMENTS	
Interest received on repayments made to the client	Unearned	
Investment income	Unearned	
Income Type	Cash Assistance	Basic Food
Job Corps income under WIA (WIOA) See WAC 388-450-0045	Excluded	Excluded – children ≤ 18 under parental control. Earned – children ≤ 18 not under parental control or ≥19.
Joint bank accounts *	Unearned - If client withdraws more than their share of the money	
Jury duty income	Excluded	Excluded - Reimbursement Earned - Daily pay over a period of time One-Time-Payment - See Infrequent or irregular income
Life estate income	Unearned	
Lived Experience Compensation	Excluded	Earned - WAC 388-450-0080 Self Employment

Income Type	Cash Assistance	Basic Food
Loan repayments made to clients (principal only)	Excluded	
Lost Wages Assistance Program (LWAP)	Excluded	
Low-Income Home Energy Assistance Act (LIHEAA) under P.L. 99-425	Excluded	
Lump Sum Payments (<u>non-recurring</u>) <u>See definition:</u> WAC 388-455-0005	Excluded if awarded for wrongful death, personal injury, damage or loss of property. Unearned – all other lump sums. See WAC 388-455-0015	Excluded Unearned —If a <u>recurring</u> cash gift, See WAC 388-450-0065 Gifts - Cash and noncash
Income Type	Cash Assistance	Basic Food
Maternity leave pay (client still employed)	Earned	
Meals	Disregarded - When provided by employer at no charge Earned - When deducted from paycheck by employer	
Military pay	Earned - Include total entitlements as the gross monthly income. See Treatment of Income Military Pay . See Combat Pay for specific Combat Pay information.	
Money excluded by the Social Security Administration (SSA) in a	Excluded	

Income Type	Cash Assistance	Basic Food
Plan for Achieving Self-Support (PASS) Under PL 102-237		
Money received for an absent or non-household member	Excluded Unearned - Any portion retained by the AU	
Money withheld for repayment	Excluded	Unearned - For intentional non-compliance with federal or state means-tested program overpayments Excluded - All other overpayments
Montgomery GI Bill	See Educational Benefits – Veteran’s Administration	
Monthly allowances paid to children of Vietnam Veterans who are born with birth defects, PL 106-419, PL 104-204	Excluded	
Native American benefits & payments	See WAC 388-450-0040	
Nutrition Assistance Program (NAP) benefits from Puerto Rico, American Samoa, or Northern Mariana Islands	Excluded	Excluded
Income Type	Cash Assistance	Basic Food
Ongoing Additional Requirements	Excluded	Excluded - Amount for service animal food Unearned - All other ongoing additional requirements

Income Type	Cash Assistance	Basic Food
<p>On-the-job training (OJT) wages See WAC 388-450-0045</p>	<p>Excluded if payments issued under WIA (WIOA) or support services from WorkFirst</p> <p>Earned if training payments from vocational and rehabilitative programs are recognized by federal, state or local governments and if payment isn't reimbursement</p>	<p>Excluded if for children ≤ 18 and under parental control for payments issued under WIA (WIOA)</p> <p>Earned if client is ≥ 19 years old or ≤ 18 and not under parental control for payments under WIA (WIOA)</p>
<p>Opportunity Grants</p>	<p>See Educational Benefits</p>	
<p>Paid Time Off (PTO) (i.e. Vacation/Sick leave pay)</p>	<p>Earned</p>	<p>Earned - if still employed</p> <p>Excluded - Lump sum and if employment terminated</p> <p>Unearned - More than one payment and if employment terminated</p>
<p>Panhandling</p>	<p>Unearned</p>	
<p>Paid Family Medical Leave (PFML)</p>	<p>Unearned</p>	
<p>PASS income is money excluded by the Social Security Administration (SSA) in a Plan for Achieving Self-Support (PASS) Under PL 102-237</p>	<p>Excluded</p>	
<p>Payments under the Child Nutrition Act of 1966 P.L. 89-642</p>	<p>Excluded</p>	

Income Type	Cash Assistance	Basic Food
Payments form the Dutch Government, under the Netherlands ' Act on Benefits for Victims of Persecution (WUV)	Excluded	
Payments under the Federal Republic of Germany 's Law for Compensation of National Socialist Persecution or German Restitution Act	Excluded	
Payments Under the Filipino Veterans Equity Compensation Fund (Division A, Title X, Section1002 of American Recovery and Reinvestment Act of 2009 ARRA)	Excluded	
Payments to persons age 55 and older under the Senior Community Services Employment Program (SCSEP) under Title V of the Older Americans Act of 1987.	Excluded	
Pensions	Unearned	
Prostitution	Earned - WAC 388-450-0080 Self Employment	
Public assistance (including tribal TANF)	Unearned	
Income Type	Cash Assistance	Basic Food

Income Type	Cash Assistance	Basic Food
Radiation exposure compensation, under PL 101-426 and PL 106-398 Energy Employees Occupational Illness Compensation Act (EEOICA) 2000.	Excluded	
Railroad Retirement Benefits (RRB)	Unearned	
Real estate / mortgage sales and contracts	Contract - See RESOURCES Unearned - Payments from contract	Unearned
Re-Employ Washington Workers (RWW) cash incentive	N/A	Unearned
Refund by any public agency of taxes paid on real property or on food	N/A	
Reimbursements	Excluded Unearned - Amounts in Excess of expenses Earned - Amounts in Excess of expenses when paid by employer	Excluded Unearned - Amounts that cover normal living expenses
Relative Guardian Assistance Program (RGAP) also known as the Guardian Assistance Program (GAP)	Excluded	Unearned
Rental or lease property income	Earned – WAC 388-450-0080 Self Employment – if spending 20 hours/week or more managing the property Unearned – if spending less than 20 hours/week managing the property.	

Income Type	Cash Assistance	Basic Food
Representative payee fees	N/A	<p>Excluded - When set up by SSA for SSI / SSDI recipients</p> <ul style="list-style-type: none"> • Must not exceed the lesser of 10% of the monthly payment or \$42. • Alcohol or drug payee fees must not exceed the lesser of 10% or \$80. <p>SSA periodically adjusts the fees that a payee may charge for persons who receive SSI or SSD</p> <p>Unearned - For all others</p>
Residuals	Earned	
Retirement (including distributions from 401K, IRA, Roth IRA, or Keogh Plan)	Unearned – When received as a recurring distribution For one-time withdrawals, see Lump Sum Payments	
Retired Senior Volunteer Program (RSVP) under Title II of P.L. 93-113	Excluded	
Retroactive benefits (SSA, SSI, PA, UC, and VA)	Excluded - See LUMP SUM PAYMENTS	
Retroactive WCCC payments	Excluded	Excluded - See RESOURCES
Reverse mortgage	Excluded	
Ricky Ray Hemophilia Relief Fund Act of 1998	Unearned	Excluded
Room and board income	See WAC 388-450-0080 Self Employment	

Income Type	Cash Assistance	Basic Food
Royalties	Unearned	
Income Type	Cash Assistance	Basic Food
Savings bond interest	Unearned	
Securities income	Unearned	
Security deposit refunds	Excluded See RESOURCES	
Self-employment income	Earned – WAC 388-450-0080 388-450-0085 Self Employment	
Self-employment income normally allowed as an income deductions by the IRS	Excluded	
Senior Companion Program under Title II of P.L. 93-113	Excluded	
Settlements	See LUMP SUM PAYMENTS	
Shared leave	Earned	
SSDI	Unearned	
SSI	Excluded See WAC 388-408-0020 – client receiving SSI can't receive TANF/SFA.	Unearned
SSI Income or State Supplement Payment (SSP)	Excluded	Unearned

Income Type	Cash Assistance	Basic Food
Strike benefits	Unearned	
Strike benefits for picket duty	Earned	Unearned
Student loans	See Educational Benefits	
Summer youth employment or training programs	Earned Excluded – for children who meet age, school/attendance per WACs 388-450-0070 and 388-404-0005 .	Excluded
Support payment on behalf of a household member (paid directly to a third party)	See Vendor Payment in Worker Responsibilities	
Surrogate mother services	Earned - WAC 388-450-0080 Self Employment	Earned - WAC 388-450-0080 ; Self Employment
Susan Walker v. Bayer Corporation, settlement funds	N/A	Unearned - Monthly Payment Lump Sum - See LUMP SUM PAYMENTS
Income Type	Cash Assistance	Basic Food
Tax rebates or special payments excluded under other laws	Excluded	
Time loss compensation	Unearned See WAC 388-450-0010	
Tips	Earned	
Title I, II, III of the Domestic Volunteer Act of 1973, PL 93-113 - Including VISTA	Excluded	Unearned (See WAC 388-450-0045 for exceptions)

Income Type	Cash Assistance	Basic Food
Title I of the Elementary and Secondary Education Act	Earned	
Title I of the National & Community Service Trust Act of 1993 (NCSA) (includes AmeriCorps Programs & Higher Education Service - Learning Program)	Excluded - See WAC 388-450-0045	
Training allowances for ABD/HEN clients	See WAC 388-450-0045	
Training allowances from vocational and rehabilitation programs	Earned when federal, state, or local government recognizes program and allowance isn't a reimbursement. See WAC 388-450-0045	
Travel advances	Earned - If a contract exists Earned - Minus expenses if no contract exists	
Unearned income in-kind (supplied)	Excluded	
Unemployment Compensation (UC) - before deductions	Unearned	
Uniform Relocation Assistance & Real Property Acquisition Policies Act of 1970, PL 94-646, section 218	Excluded	
Income Type	Cash Assistance	Basic Food
Vendor payments	Excluded	

Income Type	Cash Assistance	Basic Food
Veteran Administration benefits (service connected compensation or improved pension)	Unearned	
Veteran's benefits designated for the veteran's dependent	Unearned	
Veteran's benefits designated as aid and attendance or housebound allowance	Unearned	
Veteran's benefits designated as Unusual Medical Expenses (UME)	Unearned	
Victims of Nazi Persecution payments under P.L. 103-286	Excluded	
VOLAG - One time payments	Excluded	
VOLAG - Ongoing payments including Matching Grant Program	Unearned Counted as assistance from another agency or organization under WAC 388-450-0055 .	
Wages, salaries, commissions, profits	Earned	
Witness pay	Excluded - See WAC 388-450-0055	Excluded - Reimbursement Earned - Daily pay over a period of time If a One-time-payment - See Infrequent or irregular income
Washington's Working Families Tax Credit (WFTC)	Excluded - See RESOURCES	Excluded - see WAC 182-512-08630

Income Type	Cash Assistance	Basic Food
Women, Infants & Children benefits (WIC)	Excluded	
Work-Based Learning income for RISE participants	Excluded	
Work experience wages from Employment Security Department	See OJT	
WorkFirst Supportive Service payments	Excluded See WAC 388-450-0045	
WorkForce Training Funds - Training Completion (TECA)	See WAC 388-450-0055	Unearned - May be reduced by educational expenses
Work related expenses	N/A	
Work study	See Educational Benefits	