



STATE OF WASHINGTON  
DEPARTMENT OF SOCIAL AND HEALTH SERVICES

December 10, 2010

To: CSD Regional Administrators  
HCS Regional Administrators

From: Manning Pellanda, Director  
Division of Eligibility & Services Delivery  
Medicaid Purchasing Administration

Bill Moss, Director  
Home and Community Services Division  
Aging and Adult Services Administration

Babette Roberts, Acting Director  
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Economic Services Administration

**SUBJECT: SSI-RELATED MEDICAL BURIAL ACCOUNTS IRREVOCABLE BURIAL  
ACCOUNTS ESTABLISHED FOR TRIBAL MEMBERS BY THEIR TRIBE**

Effective November 15, 2010 Tribal Governments have authority to establish irrevocable burial accounts on behalf of their tribal members. Funds held in such irrevocable burial accounts are not counted toward the resource limit for SSI-related medical applicants and recipients.

SSI-related medicaid policy permits an individual to set aside funds for burial in two types of accounts:

- Revocable Burial Accounts  
Revocable burial accounts allow access to the funds at any time. Because the money is available, and can be used for purposes other than burial, only amounts up to \$1500 for a single person and \$3000 for a couple may be excluded as a resource under the SSI-related medical resource test. Examples of these types of accounts are savings or checking accounts.
- Irrevocable Burial Accounts  
Irrevocable burial accounts do not allow access to the funds until after the death of the individual. Because the money is not available, any amount may be set aside in an irrevocable account. Common irrevocable accounts include burial trusts, pre-paid funeral plans, irrevocable bank accounts, and other funeral contracts where the funds are non-refundable.

Traditional irrevocable burial account options do not work for tribal members and resource limits of revocable burial accounts are too low to cover the costs of traditional tribal burial ceremonies.

At the recent Indian Policy Advisory Committee (IPAC) meeting, an agreement was reached between tribal leaders, the Aging & Disability Services subcommittee and the Medicaid Purchasing Administration giving authority to the Tribes to establish irrevocable accounts on behalf of their tribal members. A new form *DSHS 14-251A Irrevocable Burial Fund Provision* is now available to verify tribal burial accounts or other irrevocable burial accounts. Upon receipt of the completed DSHS 15-251A form signed by the Tribal representative, the Department treats all funds held in the irrevocable account as unavailable. The completed form is also verification:

- of the amount deposited,
- that it is culturally appropriate to that individual; and
- that the funds will only be accessed to pay for burial expenses.

The *DSHS 14-251A* is not needed for traditional irrevocable burial contract or trust when a copy of the actual irrevocable burial plan is received indicating the plan is irrevocable.

In addition, the existing *DSHS 14-251 Revocable Burial Fund Provision* has been revised and is available on the [DSHS forms and Records](#) website. Updates to the EAZ manual to clarify these important changes will be posted to the manual shortly.

For policy questions or additional information on these changes, please contact your Regional Medical Eligibility Representative.

HCS staff should contact David Armes at (360) 725-2318 or at [ArmesJD@dshs.wa.gov](mailto:ArmesJD@dshs.wa.gov).

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