



## Income Allocation Worksheet

(For a Child Not Living with a Community Spouse)

Case Name: \_\_\_\_\_

Case Number: \_\_\_\_\_

**Instructions:** Use this form to compute the amount of income that may be allocated from a long term care parent to a child under the age of 18 who either does not reside with the community spouse of the long term care parent or where there is no community spouse. See Medical KEESM 8143 (4) and 8243 (3).

Include all children who meet this requirement and any legally responsible adult(s) for those qualifying children living together in the household.

**Note:** If the child lives with the community spouse, the normal income allocation provisions of Medical KEESM 8144.2 (2) and 8244.2 (2) for dependent family members applies. The ES-3163 is used in that instance to calculate and document the amount of income allocation.

Budget Month/Year: \_\_\_\_\_ Household Size: \_\_\_\_\_

<b>Protected Income:</b>	
HH of 1	\$ 475
HH of 2	\$ 475
HH of 3	\$ 480
HH of 4	\$ 497
HH of 5	\$ 558
HH of 6	\$ 619

**A. Monthly Earned Income**

- 1. Gross Earnings \_\_\_\_\_
- 2. Pre-Tax Payroll Deduction - \_\_\_\_\_
- 3. IRWE/BWE Disregard - \_\_\_\_\_
- 4. Adjusted Earned Income = \_\_\_\_\_

**B. Monthly Unearned Income**

- 5. OASDI-RR \_\_\_\_\_
- 6. Other + \_\_\_\_\_
- 7. Other + \_\_\_\_\_
- 8. Total Gross Unearned Income = \$ \_\_\_\_\_

**C. Final Computation**

- 9. Total Gross Income (4 + 8) \_\_\_\_\_
- 10. SSI Disregard\* - \_\_\_\_\_
- 11. IRS Income Tax Deduction - \_\_\_\_\_
- 12. Net Countable Income = \_\_\_\_\_
  
- 13. Protected Income \_\_\_\_\_
- 14. Net Countable Income (12) - \_\_\_\_\_
- 15. Income Allocation Amount = \$ \_\_\_\_\_

\* The SSI Disregard is computed using the ES-3103.5 (SSI Disregard Worksheet). If there is no earned income, the MS Disregard = \$20.

### **Instructions for Completion of the ES-3104.7**

Enter the case name and case number at the top of the form for identifying purposes.

Enter the budget month and the household size. The budget month is the month that income allocation is being determined. The household size includes the child(ren) and the legally responsible adult(s) living together.

1. Enter the total countable gross earnings for the household. Only earnings of a legally responsible adult are countable. The earnings of a child under the age of 18 are exempt per Medical KEESM 6410 (12).
2. Enter the pre-tax payroll deduction as indicated in Medical KEESM 7241 (1)(a). If there is more than one legally responsible adult in the household with earnings, the pre-tax payroll deduction is applied separately to each adult's earnings.
3. Enter the IRWE/BWE disregard as indicated in Medical KEESM 7241 (1)(b). If there is more than one legally responsible adult in the household with earnings, the IRWE/BWE disregard is applied separately to each adult's earnings.
4. Subtract lines 2 and 3 from line 1. This amount is the adjusted earned income. If lines 2 and 3 are greater than or equal to line 1, or there are no earnings, enter zero.
5. Enter the total gross amount of any Social Security or Railroad Road Retirement benefit received by all household members. If none, leave blank.
6. Enter the total gross amount of any other unearned income received by all household members. If none, leave blank.
7. Enter the total gross amount of any other unearned income received by all household members. If none, leave blank.
8. Add lines 5, 6, and 7. This is the total gross unearned income. If none, enter zero.
9. Add lines 4 and 8. This is the total gross income.
10. Enter the amount of the SSI Disregard computed via the ES-3103.5. Use of the ES-3103.5 is only required when there is countable earned income, otherwise the disregard is \$20.
11. Enter the IRS income tax deduction as indicated in Medical KEESM 7241 (5).
12. Subtract lines 10 and 11 from line 9. This is the net countable income. If lines 10 and 11 are greater than or equal to line 9, enter zero.
13. Enter the protected income limit for the appropriate household size. This amount is located in the table on the front of the form.
14. Enter the net countable income from line 12.
13. Subtract line 14 from line 13. If line 14 is greater than or equal to line 13, enter zero. There is no income allocation. If line 14 is less than line 13, enter that amount. This is the amount of income the long term care parent may allocate to the dependent child(ren).