

256P.06 INCOME CALCULATIONS.

Subdivision 1. **Reporting of income.** To determine eligibility, the county agency must evaluate income received by members of the assistance unit, or by other persons whose income is considered available to the assistance unit, and only count income that is available to the assistance unit. Income is available if the individual has legal access to the income.

Subd. 2. **Exemptions.** (a) The following members of an assistance unit under chapters 119B and 256J are exempt from having their earned income count toward the income of an assistance unit:

- (1) children under six years old;
- (2) caregivers under 20 years of age enrolled at least half-time in school; and
- (3) minors enrolled in school full time.

(b) The following members of an assistance unit are exempt from having their earned and unearned income count toward the income of an assistance unit for 12 consecutive calendar months, beginning the month following the marriage date, for benefits under chapter 256J if the household income does not exceed 275 percent of the federal poverty guideline:

- (1) a new spouse to a caretaker in an existing assistance unit; and
- (2) the spouse designated by a newly married couple, both of whom were already members of an assistance unit under chapter 256J.

(c) If members identified in paragraph (b) also receive assistance under section 119B.05, they are exempt from having their earned and unearned income count toward the income of the assistance unit if the household income prior to the exemption does not exceed 67 percent of the state median income for recipients for 26 consecutive biweekly periods beginning the second biweekly period after the marriage date.

(d) For individuals who are members of an assistance unit under chapters 256I and 256J, the assistance standard effective in January 2020 for a household of one under chapter 256J shall be counted as income under chapter 256I, and any subsequent increases to unearned income under chapter 256J shall be exempt.

Subd. 3. **Income inclusions.** The following must be included in determining the income of an assistance unit:

- (1) earned income; and
- (2) unearned income, which includes:
 - (i) interest and dividends from investments and savings;
 - (ii) capital gains as defined by the Internal Revenue Service from any sale of real property;
 - (iii) proceeds from rent and contract for deed payments in excess of the principal and interest portion owed on property;
 - (iv) income from trusts, excluding special needs and supplemental needs trusts;
 - (v) interest income from loans made by the participant or household;
 - (vi) cash prizes and winnings;

(vii) unemployment insurance income that is received by an adult member of the assistance unit unless the individual receiving unemployment insurance income is:

(A) 18 years of age and enrolled in a secondary school; or

(B) 18 or 19 years of age, a caregiver, and is enrolled in school at least half-time;

(viii) retirement, survivors, and disability insurance payments;

(ix) nonrecurring income over \$60 per quarter unless the nonrecurring income is: (A) from tax refunds, tax rebates, or tax credits; (B) a reimbursement, rebate, award, grant, or refund of personal or real property or costs or losses incurred when these payments are made by: a public agency; a court; solicitations through public appeal; a federal, state, or local unit of government; or a disaster assistance organization; (C) provided as an in-kind benefit; or (D) earmarked and used for the purpose for which it was intended, subject to verification requirements under section 256P.04;

(x) retirement benefits;

(xi) cash assistance benefits, as defined by each program in chapters 119B, 256D, 256I, and 256J;

(xii) Tribal per capita payments unless excluded by federal and state law;

(xiii) income from members of the United States armed forces unless excluded from income taxes according to federal or state law;

(xiv) all child support payments for programs under chapters 119B, 256D, and 256I;

(xv) the amount of child support received that exceeds \$100 for assistance units with one child and \$200 for assistance units with two or more children for programs under chapter 256J;

(xvi) spousal support; and

(xvii) workers' compensation.

History: 2015 c 71 art 5 s 31,35; 2016 c 189 art 15 s 5; 1Sp2017 c 6 art 7 s 29; 1Sp2021 c 7 art 7 s 25,26; 2022 c 98 art 9 s 4