

HOUSEHOLD (MEMBERS) TYPE

Understanding each household type is essential as it is used to determine which adjustments to income are allowed in calculating the household AGI.

- Family - Any household in which the head, spouse, or sole member is neither elderly or disabled
- Dependent - A dependent is defined as any household member who is not the head, co-head, or spouse, but is:
 - Under the age of 18 years;
 - Disabled (of any age)
 - A full-time student (of any age)
- Elderly - An elderly household is any household in which the head, spouse, or sole member is 62 years of age or older
- Disabled - A disabled household is one in which the head, spouse, or sole member is a person with disabilities.

ALLOWABLE DEDUCTIONS

The following are allowable deductions to the household's income to determine the Adjusted Gross Income (AGI)

Allowable Deductions	Households		
	Elderly	Disabled	Family
Elderly or Disabled	✓	✓	
Dependent	✓	✓	✓
Child Care	✓	✓	✓

Elderly or Disabled Deduction

\$400 per household (one time deduction)

Dependent Deduction

\$480 for each dependent (individual dependent deduction)

Child Care Deduction

Reasonable child care expenses for the care of a child age 12 or under. This expense must:

- allow an adult household member to be employed, to actively seek out employment, or further his/her education
- be un-reimbursed child care expenses

Full-Time Student Deduction

Only count up to \$480 of student's income if,

- The individual is not the head, co-head or spouse
- The individual is a dependent to the head, co-head or spouse, and
- Proof of Full-Time student status is provided

OTHER INFORMATION

Military Employees

- Only include the base pay when calculating their income

Pay Frequency Reference

- Monthly - 12 months
- Semi-Monthly - 24 payments per year
- Bi-Weekly - 26 payments per year
- Weekly - 52 payments per year