

# MISSISSIPPI DIVISION OF MEDICAID

## Eligibility Policy and Procedures Manual

CHAPTER 200 – Income: Aged, Blind and Disabled (ABD) Categories

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### 200.03.13 WAGE- RELATED PAYMENTS

The following payments by an employer are not income unless the funds for them are deducted from the employee's salary:

- Funds the employer uses to purchase qualified benefits under a cafeteria plan
- Employer contributions to a health insurance or retirement fund
- The employer's share of FICA taxes or unemployment compensation taxes, in all cases
- The employee's share of FICA taxes or unemployment taxes paid by the employer on wages *for domestic service in the private home of the employer or for agricultural labor only*; to the extent the employee does not reimburse the employer.