MISSISSIPPI DIVISION OF MEDICAID Eligibility Policy and Procedures Manual

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

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200.05.03 <u>\$65 PLUS ONE-HALF REMAINDER EARNED INCOME EXCLUSION</u>

\$65 per month of earned income plus one-half of the remaining earned income in the month is excluded in the order listed in 200.06 above.

200.05.04 IMPAIRMENT-RELATED WORK EXPENSES (IRWE) EXCLUSION

IRWE expenses are for items or services which are directly related to enabling a person with a disability (other than blindness) to work and which are necessarily incurred by that individual because of a physical or mental impairment.

Any earned income of a person who is disabled (but not blind) that is used to meet any reasonable, non-reimbursable impairment-related work expenses is not counted. The IRWE exclusion may be applied to the earnings of a disabled person who is under age 65, or is age 65 or older <u>and</u> received SSI and Medicaid or a disability payment for the month prior to attaining age 65.

The IRWE exclusion applies only to earned income. The exclusion is deducted <u>after</u> applying any portion of the general income exclusion which has not been deducted from unearned income and the \$65 earned income exclusion <u>and immediately before</u> deducting one-half of the remaining earned income.

NOTE: Before applying the IRWE exclusion, obtain clearance from state office.

200.05.05 BLIND WORK EXPENSES (BWE) EXCLUSION

BWE represent any earned income of a blind person which is used to meet any expenses reasonably attributable to earning the income.

Exclude BWE from earned income if the blind person is under age 65, or is age 65 or older <u>and</u> received SSI and Medicaid or disability payments for the month before attaining age 65.

The BWE exclusion applies to earned income only. The exclusion is deducted <u>after</u> applying any portion of the general income exclusion not deducted from unearned income and all other applicable earned income exclusions except the PASS exclusion.

NOTE: Before applying the BWE exclusion, obtain clearance from state office.