

MISSISSIPPI DIVISION OF MEDICAID

Eligibility Policy and Procedures Manual

200.07.20 AWARDS

An award is something received as the result of a decision by a court, board of arbitration or the like. Use documents in the individual's possession or contact with the court, board, etc., to verify the amount of the award, the payment date and if needed, the purpose(s) of the payments, e.g., reimbursement for medical expenses. An award is counted as unearned income subject to the general rules pertaining to income and income exclusions.

200.07.21 GIFTS

A gift is something a person receives which is not repayment for goods or services the person provided and is not given because of a legal obligation on the giver's part. A gift is something that is given irrevocably, i.e., the giver relinquishes all control. Donations and contributions may meet the definition of a gift.

A gift received as the result of a death is a death benefit.

A gift of a house which is used for shelter is valued under the presumed maximum value (PMV) rule. A gift of a house which is not shelter is valued at its current market value (CMV). Refer to 200.13.04, In-Kind Support and Maintenance (ISM).

Accept an individual's signed estimate of the value of the gift (or actual value if cash) unless you have reason to doubt the estimate. Otherwise, determine the item's CMV with an independent source.

A gift is unearned income subject to general rules pertaining to income and income exclusions. Determine the nature of the gift and apply appropriate policy.

Gifts Used to Pay Tuition, Fees or other Necessary Educational Expenses

Effective June 1, 2004, gifts (or a portion of a gift) used to pay for tuition, fees or other necessary educational expenses at any educational institution, including vocational and technical education, are excluded from income. They are also excluded from resources for the 9-month period beginning the month after the month the gift was received. For more information, refer to the discussion of the treatment of income used for educational expenses in 200.09.25 below.