

# MISSISSIPPI DIVISION OF MEDICAID

## Eligibility Policy and Procedures Manual

### CHAPTER 300 - Resources

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#### 302.06.05 **BURIAL-RELATED RESOURCES**

There are two different types of burial-related resources: burial spaces and burial funds. This section will discuss the distinction between the two and treatment under SSI and liberalized resource policy.

##### 302.06.05A **BURIAL SPACES**

Burial spaces are spaces or items that are use to contain the remains of a deceased person. These include:

- Cemetery plots, crypts, mausoleums, cremation niches
- Caskets, urns
- Headstones or other grave markers
- Burial containers (burial vaults or grave liners)
- Expenses related to the opening and closing of the grave site
- Perpetual care expenses

##### 302.06.05A1 **TREATMENT OF BURIAL SPACES UNDER SSI AND LIBERALIZED RESOURCE POLICY**

Procedure
<p><b><u>Burial Spaces – SSI And Liberalized Resource Policy</u></b></p> <p>A burial space or an agreement which represents the purchase of a burial space held for the burial of the individual, his or her spouse, or a member of his or her immediate family is an excluded resource, regardless of value. The burial space exclusion is in addition to, and has no effect on, the burial funds exclusion.</p> <p><b><u>SSI Exclusion:</u></b></p> <p>Burial spaces may be excluded if intended for use of :</p> <ul style="list-style-type: none"><li>• Individual</li><li>• Spouse</li><li>• Immediate family<ul style="list-style-type: none"><li>○ Parents – biological or adoptive</li><li>○ Children – biological, adoptive or step</li><li>○ Siblings – biological, half or step</li><li>○ Spouses of the above, if currently married. Divorce negates the relationship.</li></ul></li></ul>

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### Treatment of Burial Spaces under SSI and Liberalized Resource Policy (Continued)

Procedure
<p><b><u>Liberalized Exclusion:</u></b></p> <p>Liberalized policy includes all of the relatives in the SSI definition above and extends to family members of any degree of relationship.</p> <p><b>Notes:</b></p> <ul style="list-style-type: none"><li>• To be “held for” the burial of an individual , the item must be paid for in full - if not paid for in full, the amount paid is considered a <b>burial fund</b> rather than a burial space</li><li>• Only one item serving the same purpose may be excluded per person. For example, exclude a casket and vault for the same person, but not a casket and an urn</li><li>• No limit exists on the value that may be excluded</li><li>• Taxes paid on burial spaces are also excluded</li><li>• If a burial space is being held by a funeral provider in accordance with a burial agreement, whether revocable or irrevocable, then the value of the burial space(s) is excluded under the burial space exclusion</li></ul>