

**MISSISSIPPI DIVISION OF MEDICAID**  
**Eligibility Policy and Procedures Manual**

**200.09.02    WAGES**

Wages are what an individual receives (before deductions) for working as someone else's employee. Under certain conditions, services performed as an employee are deemed self-employment rather than wages, e.g., ministers, real estate agents, share farmers, insurance salesmen, etc.

Wages are counted at the earliest date of the following:

- When they are received, or
- When they are credited to the individual's account, or
- When they are set aside for the individual's use.

Wages may take the form of:

TYPE	DEFINITION
Salaries	Payments (fixed or hourly rate) received for work performed for an employer
Commissions	Fees paid to an employee for performing a service (such as a percentage of sales)
Bonuses	Amounts paid by employers as extra pay for past employment (for example, outstanding work, length of service, holidays)
Severance Pay	Payment made by an employer to an employee whose employment is terminated independently of his wishes
Military Basic Pay	Service member's wage, which is based solely on the member's pay grade and length of service
Special Payments received because of employment	Items such as vacation pay, advance/deferred wages, etc.

Absent evidence to the contrary, if FICA taxes have been deducted from an item assume it meets the definition of wages.