

Income Excluded by Federal Law or Regulation

The following laws and regulations specifically exclude certain income from consideration when determining income eligibility for child care services.

Federal Citation	Income Source Description
7 U.S.C. §2017(b)	The value of the allotment provided to an eligible household under the Food Stamp Act. <i>Note:</i> Currently exempted by Commission Child Care Services rule §809.44(b)(1).
P.L. 104-204	Payments to children with spina bifida born to Vietnam veterans. <i>Note:</i> Currently exempted by Commission Child Care Services rule §809.44(b)(2).
20 U.S.C. §1087uu	Amounts of scholarships funded under Title IV of the Higher Education Act of 1965, including awards under federal work-study program or under the Bureau of Indian Affairs student assistance programs. <i>Note:</i> Currently exempted by Commission Child Care Services rule §809.44(b)(3), which excludes all educational scholarships, grants, and loans.
26 U.S.C. §32(j)	Earned Income Tax Credit (EITC) refund payments received. <i>Note:</i> Currently exempted by Commission Child Care Services rule §809.44(b)(4), which also excludes advanced EITC.
P.L. 105-285	Individual Development Accounts (IDAs), including participant savings, matching contributions, and any income earned thereon. <i>Note:</i> IDA withdrawals are currently exempted by Commission Child Care Services rule §809.44(b)(5).
42 U.S.C. §12637(d); P.L. 101-610; P. L. 93-113;	Allowances, earnings, and payments to persons participating in programs under the National and Community Services Act. The exclusion applies to all payments made under the AmeriCorps Program and payments under Title I, VISTA. <i>Note:</i> VISTA and AmeriCorps living allowances and stipends are exempted by Commission Child Care Services rule §809.44(b)(7).
P.L. 108-447	Pay received by military personnel as a result of deployment to a combat zone. <i>Note:</i> Currently exempted by Commission Child Care Services rule §809.44(b)(10), which also excludes special military pay or allowances, e.g. subsistence allowances, housing allowances, and family separation allowances.
29 U.S.C. §2931	Allowances, earnings and payments to individuals participating in programs under the Workforce Investment Act of 1998, except for earned income received from taking part in on-the-job training programs.
42 U.S.C. §8624(f)	Payments or allowances made under the U.S. Department of Health and Human Services' Low-Income Home Energy Assistance Program.

Federal Citation	Income Source Description
25 U.S.C. §459e	Income derived from certain submarginal land of the United States that is held in trust for certain Indian tribes.
42 U.S.C. §3056(f)	Payments received from programs funded under Title V of the Older Americans Act of 1985.
42 U.S.C. §9858q	The value of any child care provided or arranged (or any amount received as payment for such care or reimbursement for costs incurred for such care) under the Child Care and Development Block Grant Act of 1990.
42 U.S.C. §5044(g), §5058); P.L. 93-113	Payments to volunteers, such as Active Corps of Executives under the Domestic Volunteer Services Act of 1973, under Title II Retired Senior Volunteer Program (RSVP), Foster Grandparents, and Title III Service Corps of Retired Executives.
P.L. 100-435	Benefits from the Women, Infants, and Children Program.
42 U.S.C. §10602	Any amount of crime victim compensation (under the Victims of Crime Act) received through crime victim assistance (or payment or reimbursement of the cost of such assistance) because of the commission of a crime against the applicant under the Victims of Crime Act.
P.L. 97-377 and P.L. 97-424	Payments from federal energy assistance, e.g., for insulation, weatherization, and storm windows.
P.L. 111-312	<p>All federal tax refunds received from December 31, 2009, through December 31, 2012, must be disregarded as income and from consideration as a resource for a period of 12 months from receipt when determining eligibility for program benefits.</p> <p><i>Note: Tax refunds are currently excluded by Commission Child Care Services rule §809.44(b)(6).</i></p>