

2. \$90 work expense; and
3. Child care deductions limited to \$200 per month per child under age 2, and \$175 per month per child age 2 and older.

Income Exclusion for Children in the Custody of a Public Agency

The income of children will be excluded when:

- The child is in the custody of a state, county or tribal public agency,

AND

- The child is placed in an approved living arrangement.

Spouse to Spouse and Parent to Child Deeming

Nevada does not impose SSI deeming provisions (spouse to spouse and parent to child) when determining eligibility of Qualified Medicare Beneficiaries (QMB). Only the client's income is considered. (1902(a)(10)(E) & 1905(p) of the Social Security Act)

Determining Countable Lump Sum Income

~~Lump sum income received once a year or less frequently, will be considered a resource only in the month received. Lump sum income received more than one time per year is counted as unearned income in the month received. (1902(a)(10)(A)(i)(IV) & (ii)(IX) and 1902(1)(1)(A)(D) of the Social Security Act.~~

Budgeting of Certain Lottery Winnings and Income Received as a Lump Sum

Lump sum income will be budgeted as follows:

1. Amount < \$80,000 considered in the month received.
2. Amount > = \$80,000 but < \$90,000 is prorated over two months.
3. Amount > = \$90,000 but < \$100,000 is prorated over three months.
4. Amount > = \$100,000, one additional month is added for each increment of \$10,000 received, not to exceed 120 months (or 10 years) for winnings of \$1,260,000 or more.

Such income is not counted as household income when determining eligibility for other members of the individual's household.

Provisions requiring the determination of the ineligible period and income remaining from the calculation of the ineligible period will not be considered in determining Medicaid eligibility. (1902(a)(10)(A)(i)(IV) & (VI) & (ii) (IX) and 1902(1)(1)(A)(D) of the Social Security Act)

* More liberal methods may not result in exceeding gross income limitations under section 1903(f)-