

Desk Aid 56B- Income Not Counted for MAGI and Premium Tax Credits (PTC)

- **\$25 weekly supplement to unemployment compensation payment authorized by the American Recovery and Reinvestment Act of 2009**
- **Accelerated death benefits/viatical settlements in the insured is chronically ill for costs of qualified long-term care or if the insured is terminally ill not in excess of the limit**
- **Adoption Assistance payments**
- **Austrian Assistance payments**
- **Austrian General Social Insurance (GSIA) Payments**
- **Ball v. Swoap Payment**
- **Black Lung benefit payments**
- **CalFRESH benefits**
- **CalWORKS cash grant**
- **Cancellation of non-business debt**
 - intended as a gift,
 - amounts not in excess of insolvency, or
 - amounts discharged in bankruptcy, or with regard to mortgage cancellation, not in excess of the cost of your principal residence plus improvements, 1099-C
- **Carpool payments**
- **Child Support**
- **County General Assistance cash grant**
- **Clergy housing and utility allowance not in excess of market rate and actual cost respectively**
- **Clinical trials participation to the extent of expenses incurred plus \$2,000**
- **Court awards/judgments/settlements for personal injury or sickness/emotional distress and other compensatory property damages.** This does not include compensation for lost wages/profits, breach of contract, pension rights, interest on awards, patent or copyright infringement or punitive damages.
- **Disability income-** untaxed (untaxed private disability insurance premiums not paid by employer) Pub 525 and 907
- **Disability payments received for injuries resulting directly from a terrorist or military action,** not including training exercises
- **Disaster relief payments** (qualified payment)
- **Diversion cash assistance**
- **Down payment assistance**
- **Earned Income Tax Credit**
- **Economic stimulus payments** (federal)
- **Employer contributions to certain pretax benefits funded by an employee's elective salary reduction such as amounts for flexible spending account**
- **Energy Conservation Subsidy**
- **Endowment Contracts paid as a lump sum before death not in excess of costs, or paid upon death to a beneficiary**
- **Federal Income Tax Return**
- **Foster Care or other Title IV-E payments and transitional housing**
- **Fringe benefits provided on a pre-tax basis by an employer, such as transportation benefits, parking, or moving expenses**
- **Gifts/Cash contributions**
- **Holocaust victims restitution/Victims of NAZI Persecution/German Reparation Payment**
- **Home and Community Based Waiver Caregiver Wages**
- **Housing and Urban Development (HUD) Section 8 Rental Vouchers or Benefits**
- **Income In-Kind** (non-taxable fringe benefits) Pub 525
- **Income Tax Refund- Federal**
 - Income Tax Refund- State- if not deducted on Federal
 - Income Tax in which case it would be income
- **Indian financing grants under IV of the Indian Financing Act of 1974 to expand profit-making Indian-owned economic enterprises on or near reservations**
- **Inheritance or taxable portion of inherited IRA or inherited pension**
- **In-Home Support Services:**
 - Restaurant Meals Allowance
 - Advance Payments for Caregiver
- **Japanese or Aleutian reparation payment whether from the U.S. or Canada**
- **KinGAP payments**
- **Life Insurance proceeds upon death, including non-taxable annuity payments/proceeds**
- **Loan proceeds**
- **Long-Term Care benefits (LTC)-** non-taxable amount 1099-LTC
- **Lost, stolen, or damaged property payments**
- **Military allowances** (BAH, BAS)
- **Military hostile fire/imminent danger pay**
- **Mortgage assistance payment under section 235 of the National Housing Act**
- **Nutrition benefits** (SNAP, Nutrition Programs for the Elderly or Disabled)
- **Needs- based assistance**
- **Netherlands WUV victims of persecution**

Desk Aid 56B- Income Not Counted for MAGI and PTC, Cont.

- Pension payment that were paid by the employee (such as premiums or contributions) that were previously subject to tax
- Physical injury, illness, or emotional distress payments
- Principal payments on loans
- Public assistance payments, general assistance, Bureau of Indian Affairs general assistance
- Radiation exposure compensation payment
- Refugee cash assistance
- Refugee reception and replacement program one-time payments by the Dept. of State or Dept. of Justice, such as Voluntary Agency (VOLAG) payments
- Reimbursements not in excess of costs incurred
- Relocation assistance payments
- Relocation and Rehabilitation payments due to floods under the Housing and Community Development Act
- Renter's tax credit (California)
- Replacement Housing payments under the Uniform Relocation Assistance and Real Property Acquisition Act
- Repayment of bona fide loan not in excess of original loan
- Reverse Annuity Mortgage
- Ricky Ray hemophilia relief fund
- Roth IRA, 41K, 403(b), or 457(b) Qualified Distribution
- Salary or wages from decedents' employer (received by a surviving spouse)
- SDI, not treated as unemployment insurance benefits
- Sponsor's income given to a sponsored immigrant
- Supplemental Security Income/State Supplemental Payment (SSI/SSP) benefits
- Veteran's Administration (VA) aid and attendance benefits paid to the veteran or their families
- VA agent orange benefits
- VA children with certain birth defects
- VA compensation work-therapy program payments
- VA death gratuity paid to a survivor of a member of the Armed Forces who died After September 10, 2001
- VA dependent-care assistance program benefits
- VA disability compensation paid either to the veteran or their families
- VA education, training, or subsistence allowances and allowances
- VA grants for homes designed for wheelchair living
- VA grants for motor vehicles for veterans who lost their sight or the use of their limbs
- VA insurance proceeds and dividends paid either to the veterans or their beneficiaries, including the proceeds of a veteran's endowment policy paid before death
- VA insurance interest left on deposit with the VA
- Veteran's Filipino Veterans Equity Compensation Trust
- VA pension benefits paid to the veteran or families
- Veteran's North Vietnam POW/MIA
- Veteran's bonus payment paid by any state or political subdivision because of service in a combat zone
- Victims of crimes payments
- Vocational rehabilitation goods, services, and cash received, not in return for services, but for training and rehabilitation due to disability
- Volunteer work amounts:
 - Peace Corps living allowances for housing, utilities, household supplies, food and clothing
 - Nat'l Senior Service Corps supportive services or reimbursements for out-of-pocket expenses from the Retired Senior Volunteer Program (RSVP); Foster Grandparent Program, or Senior Companion Program
 - Service Corps of Retired Executives (SCORE) amounts for supportive services or out-of-pocket expenses
 - Volunteer tax counseling reimbursements for transportation, meals, and other expenses you have in training for, or actually providing tax counseling for the elderly
- Walker v. Bayer payment
- Weatherization, home energy assistance, emergency repair or replacement of heating/cooling devices
- Withholding from a benefit to repay an overpayment from the same income source
- Worker's compensation paid to the worker or their survivor
- Workforce Investment Act payments
- Work training program payments made by a state welfare agency if the total does not exceed what would have been paid in public welfare benefits