

M Lump Sum Resources

[REVISION 10](#)
(10/01/09 – 12/31/09)

Lump sums are funds that are distributed as a one time payment (nonrecurring).

Lump sum payments are COUNTABLE as a resource when either of the following apply:

- The payment is for funds that accumulated from, or are owed for, a prior month
- The payment is intended for other than a prior or current month, such as [severance pay\(g\)](#)

Key lump sums on **LIAS** using the LS Liquid Assets Code.

The portion of a lump sum intended as payment for the current month is COUNTABLE as unearned income. Key the unspent portion as a resource in the following month. (See [Lump Sum - Unearned Income](#))

[For MA after 2013](#)
[See the EPM](#)

MA EXCEPTION

~~The entire Lump Sum payment is COUNTABLE as unearned income in the month in which it is received.~~

~~Key the amount received in the current month on UNIN using the appropriate Unearned Income Code in the INC TYP field on UNIC.~~

~~Key the unspent portion as a resource in the following month. (See [Lump Sum - Unearned Income](#))~~