

## NN Lump Sum Payments

**REVISION 10**  
(10/01/09 – 12/31/09)

Lump sum payments are NOT COUNTABLE as income when received for prior months. Count such payments as a resource.

### **MA EXCEPTION**

A lump sum payment is COUNTABLE as income in the month received. Count the unspent portion as a resource in the following month. Resources are COUNTABLE in the MD category only.

Lump sum payments include back payments for initial months or restored benefits. This includes, but is not limited to, the following:

- [Assistance Payments](#)
- Child Support Arrearages

NOTE Lump sum payments that are RECURRING are considered arrearages. See [Budgeting Child, Medical, and Spousal Support](#)

- [Social Security Administration](#)
- [Veterans Administration \(VA\) benefits](#)
- [Unemployment Insurance \(UI\) benefits](#)
- [Railroad Retirement \(RR\) benefits](#)
- [Indian Gaming Industry Per Capita Disbursements](#)
- [Profit Sharing Dividends](#)

Count the portion of a lump sum payment that is intended for the current month as income.

NOTE Key the income that is intended for the current month on **UNIC**. Use the appropriate Unearned Income Code.