

The following types of income are to be **included** in the calculation of family income:

- Wages and salaries before any deductions
- Net receipts from self-employment (receipts from an individual's unincorporated business, partnership, or farm which one operates as an owner, renter, or sharecropper, after deductions for business/farm expenses)
- Pension or retirement income (including military retirement pay and annuity payments from IRAs, KEOUGHS, 401(k) plans, etc.)
- Unemployment compensation
- Child support, including foster child payments
- Social security benefits (old age, survivors, disability)
- Strike benefits from union funds
- Net rental income
- Interest, dividends, royalties
- Periodic receipts from estates, trusts (but see excluded income below)
- Alimony
- Educational Assistance and training stipends (but see excluded income below)
- Other support from an absent family member not living in the household
- Other miscellaneous sources of revenue considered as reportable income by the IRS (net gambling or lottery winnings, etc.)

The following types of income are to be **excluded** when determining family income:

- Wages paid through the Senior Community Service Employment Program funded under Title V of the Older Americans Act
- Trade Readjustment Allowances
- Public cash assistance, e.g., TANF, emergency assistance, general relief, supplemental security income (SSI)
- Noncash assistance, e.g., food stamps, housing assistance, school meals, Medicare, Medicaid
- Noncash benefits, e.g., employer-funded insurance, housing
- Military pay and allowances received by a family member on active duty (includes service while active in the National Guard or Reserves)
- Educational benefits for veterans and other eligible persons
- Disability and death benefits for veterans and other eligible persons
- Financial aid under Title IV of the Higher Education Act, e.g., PELL Grants, Supplemental Educational Opportunity Grants (SEOG), Federal Work Study, as well as needs-based scholarships
- Training stipends under WIOA except that OJT assistance is included as part of wages and salaries
- One-time unearned income such as, but not limited to:
 - i. payments received for a limited fixed term under income maintenance programs and supplemental (private) unemployment benefits plans;
 - ii. one-time or fixed-term scholarship and fellowship grants;
 - iii. accident, health, and casualty insurance proceeds;
 - iv. disability and death payments, including fixed term (but not lifetime) life insurance annuities and death benefits;
 - v. one-time awards and gifts;
 - vi. inheritance, including fixed term annuities; and
 - vii. fixed-term workers compensation awards
- Capital gains
- Assets drawn down as withdrawals from a bank, sale of property
- Periodic receipts from a Supplemental Needs Trust, i.e. a type of special needs trust which complies with provisions of U.S. state and federal law and is designed to provide benefits to, and protect the assets of, physically disabled or mentally disabled persons while still allowing such persons to be qualified for and receive governmental care benefits under SSI, SSDI, and/or Medicaid
- Tax refunds, gifts, loans
- When a federal statute specifically provides that income or payments received under the statute shall be excluded in determining eligibility for the level of benefits received under any other federal statute, such income or payments shall be excluded in WIOA eligibility determination.

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