

Child Support Strategies for Children with Special Needs

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General Child Support Rules

Child support is income to minor or adult for whom paid

- “Unearned income” - offsets SSI \$ for \$
- Excludes one-third of support payments for “child”

42 U.S.C. § 1382a(a)(2)(E); POMS SI 00830.420B.1

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Support Paid for “Child”

Income of individual excludes 1/3 of support received by a **child** from an absent parent

- Definition of **child**:

- Individual neither married nor head of household and who is

- (1) under age eighteen or

- (2) under age twenty-two and a student

42 U.S.C. §§ 1382a(a)(2)(E), (b)(1), (b)(9)

Support Paid for Adult Disabled Child

Support received by disabled adult child is all countable

POMS SI 00830.420C

What About a Trust?

- What if we deposit child support payments to a supplemental needs trust?

Payments Assigned to Trust

Payment to trust is still income, unless

- Irrevocable
- Court order
- 1st party SNT with state payback provision
- In Texas, 1301 or 142 Trust

POMS SI 01120.200G.1.d; POMS SI 01120.200H

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