

# Child Support Strategies for Children with Special Needs

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## General Child Support Rules

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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”

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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

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Support received by disabled adult child is all countable

*POMS SI 00830.420C*

# What About a Trust?

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

# Payments Assigned to Trust

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Payment to trust is still income, unless

- Irrevocable
- Court order
- 1<sup>st</sup> 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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