

The Order To Subtract Income Exclusions in Calculating SSI & APA Payments

The following guide, along with the worksheets included in the reference section, serves as an aid in determining the order in which to subtract income exclusions in calculating SSI and APA payments.

Wages

1. Subtract Student Earned Income Exclusion (SEIE)
2. Subtract \$20 General Exclusion (if there is no unearned income to subtract this from)
3. Subtract \$65 Earned Income Exclusion
4. Subtract Impairment Related Work Expenses (IRWE)

Divide by 2

5. Subtract Blind Work Expenses (BWE)
6. Subtract Plan for Achieving Self-Support Expenses (PASS)

= Total Countable (Earned) Income

Example:

\$2000 wages

- 400 Student Earned Income Exclusion
- 20 General Exclusion
- 65 Earned Income Exclusion
- 75 Impairment Related Work Expenses

= 1440

Divide by 2

= \$720

- \$720 Plan for Achieving Self-Support Expenses

= \$0 Total Countable (Earned) Income