

Code of Federal Regulations Section 416.1124(c)(11). Second, if the child is a student and under age 22 in 2016, Social Security does not count the first \$1,780.00 in earned income each month up to a yearly maximum of \$7,180.00. 20 Code of Federal Regulations [Section 416.1112\(c\)\(3\)<sup>10</sup>](#). This is in addition to the deductions applicable generally to earned income.

### Examples of the Application of the Deeming Rules

Included in this memo is a blank worksheet (see below). You may wish to make several copies of the worksheet to use in calculating the amount of your child's SSI. In addition, we have attached two worksheets which have been filled out in accord with examples "A" and "B". The calculations are based on 2016 benefit amounts. The numbers and letters below correspond to the numbers and letters on the deeming worksheet.

The Federal Benefit Rate for Individuals in January 2016, is \$733.00.	The Federal Benefit Rate for Individuals in January 2014, was \$721.00.	The Federal Benefit Rate for Individuals in January 2016 is \$733.00.
The Federal Benefit Rate for Couples in January 2016, is \$1,100.00.	The Federal Benefit Rate for Couples in January 2014, was \$1,082.00.	The Federal Benefit Rate for Couples in January 2016 is \$1,100.00.
The Income Deduction for Nondisabled Child in January 2016, is \$367.00.	The Income Deduction for Nondisabled Child in January 2014, was \$361.00.	The Income Deduction for Nondisabled Child in January 2016 is \$367.00.
The SSI Rate for Disabled Child in January 2016, is \$796.40.	The SSI Rate for Disabled Child in January 2014, was \$784.40.	The SSI Rate for Disabled Child in January 2016 is \$796.40.
The SSI Rate for Blind Child in January 2016, is \$944.40.	The SSI Rate for Disabled Child in January 2014, was \$932.40.	The SSI Rate for Disabled Child in January 2015 was \$796.40.

**Example A:** Mr. and Mrs. Apple have three children including Adam who has a disability. Mr. Apple's gross earned income is \$2,000.00 a month. Mrs. Apple works part-time and her gross income is \$1000.00 a month. They also receive income of \$30 a month on an oil lease.

***Calculating Amount of Parent's Income to Attribute to SSI Child in Example A:***

1. Enter \$30.00 which is the unearned income from the oil mineral rights lease on their home.
2. There are two children in the family in addition to Adam. They have no income of their own in the example. The 2016 allowance for nondisabled children in the family is \$367.00 each. Enter \$734.00, which is the total allowance for the nondisabled children.
3. There is no unearned income from which to take the any-income deduction.
4. The total countable unearned income is of course zero.
5. The combined total gross earned income for both Mr. and Mrs. Apple is \$3,000.00 (\$2,000.00 plus \$1,000.00).
6. The unused balance of the allowance (#1 minus #2) for the nondisabled children in the family is \$704.00.
7. Since you did not reach the \$20.00 any-income disregard in number 3 above, the full \$20.00 deduction is entered here.
8. You next deduct the \$65.00 earned income deduction.
9. Your subtotal is \$2,211.00 (\$3,000.00 less \$704.00, less \$20.00, and less \$65.00).
10. You enter \$1,105.50, which is one half of number 9.
11. Your total countable earned income is \$1,105.50.
12. Since there is no countable unearned income from number 4 above, the total countable income is also \$1,105.50.
13. The Federal Benefit Rate for a couple in 2016 is \$1100.00.
14. The amount deemed to the disabled child is the total countable income less the couple FBR or \$5.50.

**Calculating Child's Grant in Example A:**

- a. In January 2016 the grant level for a disabled SSI child is \$796.40.
- b. The amount deemed is \$5.50 and there is no other unearned income (such as Title II Social Security dependent benefits).
- c. There is no child support in this example.
- d. You deduct the \$20.00 any-income disregard from the child's income.
- e. The child has no earned income in this example.
- f. The child's total countable income is \$0 (\$5.50 less the child's allowable \$20.00 any-income deduction).
- g. The child's SSI check would be \$796.40.

**EXAMPLE A  
MONTHLY PARENT-CHILD SSI DEEMING WORKSHEET**

**Parent's Income:**

1. Unearned income	\$30.00	\$0.00
2. Less allowance for other <a href="#">children</a> <sup>1</sup>	\$(734.00)	\$0.00
3. Less \$20 any-income disregard	\$(20.00)	\$0.00
4. Total Countable Unearned Income	\$0.00	\$0.00
5. Gross earned income	\$3,000.00	\$0.00
6. Less balance for other children ( <a href="#">2 minus 1</a> ) <sup>2</sup>	\$(704.00)	\$0.00
7. Less balance of any-income disregard	\$(20.00)	\$0.00
8. Less \$65.00 earned income disregard	\$(65.00)	\$0.00

---

<sup>1</sup> Allowance for each nondisabled child is \$356.00 for January 2013, \$361.00 for 2014 and \$367.00 for 2015 and 2016. Amount of deductible for other children may be reduced by child's income. Deductible not used in #2 would be deducted against earned income in #6. ["Return to Main Document"](#)

<sup>2</sup> Allowance for each nondisabled child is \$356.00 for January 2013, \$361.00 for 2014 and \$367.00 for 2015 and 2016. Amount of deductible for other children may be reduced by child's income. Deductible not used in #2 would be deducted against earned income in #6. ["Return to Main Document"](#)

9. Subtotal	\$2,211.00	\$0.00
10. Less one half (50%) of #9 subtotal	\$1,105.50	\$0.00
11. Total countable earned income	\$0.00	\$1,105.50
12. Subtotal - countable income	\$0.00	\$1,105.50
13. Less individual or couple <a href="#">FBR</a> <sup>3</sup>	\$0.00	\$(1100.00)
14. Amount deemed to disabled <a href="#">child</a> <sup>4</sup>	\$0.00	\$5.50

**Calculating Child's Grant:**

a. Child's SSI Grant <a href="#">Level</a> <sup>5</sup>	\$0.00	\$796.40
b. Amount deemed from #14 above plus other unearned income	\$5.50	\$0.00
c. 2/3 of any child <a href="#">support</a> <sup>6</sup>	\$0.00	\$0.00
d. Less \$20.00 any-income disregard	\$(20.00)	\$0.00
e. Countable earned <a href="#">income</a> <sup>7</sup>	\$0.00	\$0.00
f. Child's total countable income	\$0.00	\$0.00
g. Child's SSI grant	\$0.00	\$796.40

**Example B:** Betty Barton is a single parent with a disabled child, Bill. Bill receives \$225.00 a month in child support from his father. Ms. Barton earns \$2,000.00 a month before any deductions.

---

<sup>3</sup> The individual FBR (federal benefit rate) in 2013 is \$710.00, \$721.00 for 2014 and \$733.00 for 2015 and 2016. Couple FBR, in 2013 is \$1066.00, \$1082.00 in 2014 and \$1100.00 for 2015 and 2016. ["Return to Main Document"](#)

<sup>4</sup> If more than one disabled child, the amount deemed is divided among the disabled children. ["Return to Main Document"](#)

<sup>5</sup> California SSI disabled child rate including FBR and state supplement in 2013 is \$773.40, \$784.40 in 2014 and \$796.40 in 2015 and 2016. Blind child is \$921.40 for 2013, \$932.40 for 2014 and \$944.40 for 2015 and 2016. ["Return to Main Document"](#)

<sup>6</sup> Only two-thirds of child support is counted. ["Return to Main Document"](#)

<sup>7</sup> In 2013 the monthly exempt amount is \$1,730.00, annual exempt is \$6,960.00. In 2014 the monthly exempt amount is \$1750.00 and annual exempt is \$7,060. In 2015 and 2016 the monthly exempt is \$1780.00 and annual exempt is \$7180.00. In addition, children have all the deductions for earned income available to adults. ["Return to Main Document"](#)

***Calculating Amount of Parent's Income to attribute to SSI child in Example B:***

- 1-4. In the example there is no unearned income.
5. The gross earned income is \$2,000.00 a month.
6. In the example there are no other children in the family.
7. Since there was no unearned income, deduct the full \$20.00 any-income disregard here.
8. You next deduct the \$65.00 earned income deduction.
9. The subtotal is \$1,915.00 -- \$2,000.00 less the \$20.00 (number 7) and \$65.00 (number 8) disregards.
10. Less one half of \$1,915.00 or \$957.50.
11. The total countable earned income is also \$957.50.
12. The total countable income is \$957.50 since there is no unearned income in the example.
13. The Federal Benefit Rate for a single parent in 2016 is \$733.00.
14. The amount deemed to Bill is \$224.50, the difference between \$957.50 and \$733.00.

***Calculating Child's Grant in Example B:***

- a. The Child's January 2016 grant level is \$796.40.
- b. The amount deemed is \$224.50. There is no other unearned income such as Title II Social Security dependent benefits.
- c. In the example Bill receives \$225.00 a month in child support from an absent parent. Social Security only counts two-thirds of the child support, one-third of \$225 or \$75 is deducted from \$225 and the balance or \$150 is counted as the child's income.
- d. You deduct the \$20.00 any-income disregard from the child's income.

- e. In the example the Child has no earned income.
- f. The Child's countable unearned income is \$354.50 (\$224.50 plus \$150.00 less \$20.00).
- g. The Child's SSI grant is \$441.90 (\$796.40 less \$354.50)

**EXAMPLE B  
MONTHLY PARENT-CHILD SSI DEEMING WORKSHEET**

***Parents' Income:***

1. Unearned income	\$0.00	\$0.00
2. Less allowance for other <a href="#">children</a> <sup>8</sup>	\$0.00	\$0.00
3. Less \$20 any-income disregard	\$(20.00)	\$0.00
4. Total Countable Unearned Income	\$0.00	\$0.00
5. Gross earned income	\$2,000.00	\$0.00
6. Less balance for other <a href="#">children</a> <sup>9</sup>	\$0.00	\$0.00
7. Less balance of any-income disregard	\$(20.00)	\$0.00
8. Less \$65.00 earned income disregard	\$(65.00)	\$0.00
9. Subtotal	\$1,915.00	\$0.00
10. Less one half (50%) of #9 subtotal	\$(957.50)	\$0.00
11. Total countable earned income	\$0.00	\$957.50
12. Subtotal - countable income	\$0.00	\$957.50
13. Less individual or couple <a href="#">FBR</a> <sup>10</sup>	\$0.00	\$(733.00)

---

<sup>8</sup> Allowance for each nondisabled child is \$356.00 for January 2013, \$361.00 for 2014 and \$367.00 for 2015 and 2016. Amount of deductible for other children may be reduced by child's income. Deductible not used in #2 would be deducted against earned income in #6. ["Return to Main Document"](#)

<sup>9</sup> Allowance for each nondisabled child is \$356.00 for January 2013, \$361.00 for 2014 and \$367.00 for 2015 and 2016. Amount of deductible for other children may be reduced by child's income. Deductible not used in #2 would be deducted against earned income in #6. ["Return to Main Document"](#)

<sup>10</sup> The individual FBR (federal benefit rate) in 2013 is \$710.00, \$721.00 for 2014 and \$733.00 for 2015 and 2016. Couple FBR, in 2013 is \$1066.00, \$1082.00 in 2014 and \$1100.00 for 2015 and 2016. ["Return to Main Document"](#)

14. Amount deemed to disabled <a href="#">child</a> <sup>11</sup>	\$0.00	\$224.50
---	--------	----------

**Calculating Child's Grant:**

a. Child's SSI Grant <a href="#">Level</a> <sup>12</sup>	\$0.00	\$796.40
b. Amount deemed from #14 above plus other unearned income	\$224.50	\$0.00
c. 2/3 of any child <a href="#">support</a> <sup>13</sup>	\$150.00	\$0.00
d. Less \$20.00 any-income disregard	\$(20.00)	\$0.00
e. Countable earned <a href="#">income</a> <sup>14</sup>	\$0.00	\$0.00
f. Child's total countable income	\$0.00	\$354.50
g. Child's SSI grant	\$0.00	\$441.90

**BLANK MONTHLY PARENT-CHILD SSI DEEMING WORKSHEET**

**Parent's Income:**

1. Unearned income	\$0.00	\$0.00
2. Less allowance for other <a href="#">children</a> <sup>15</sup>	\$( )	\$0.00
3. Less \$20 any-income disregard	\$(20.00)	\$0.00
4. Total Countable Unearned Income	\$0.00	\$0.00
5. Gross earned income	\$0.00	\$0.00

---

<sup>11</sup> If more than one disabled child, the amount deemed is divided among the disabled children. ["Return to Main Document"](#)

<sup>12</sup> California SSI disabled child rate including FBR and state supplement in 2013 is \$773.40, \$784.40 in 2014 and \$796.40 in 2015 and 2016. Blind child is \$921.40 for 2013, \$932.40 for 2014 and \$944.40 for 2015 and 2016. ["Return to Main Document"](#)

<sup>13</sup> Only two-thirds of child support is counted. ["Return to Main Document"](#)

<sup>14</sup> In 2013 the monthly exempt amount is \$1,730.00, annual exempt is \$6,960.00. In 2014 the monthly exempt amount is \$1750.00 and annual exempt is \$7,060. In 2015 and 2016 the monthly exempt is \$1780.00 and annual exempt is \$7180.00. In addition, children have all the deductions for earned income available to adults. ["Return to Main Document"](#)

<sup>15</sup> Allowance for each nondisabled child is \$356.00 for January 2013, \$361.00 for 2014 and \$367.00 for 2015 and 2016. Amount of deductible for other children may be reduced by child's income. Deductible not used in #2 would be deducted against earned income in #6. ["Return to Main Document"](#)

6. Less balance for other <a href="#">children</a> <sup>16</sup>	\$( )	\$0.00
7. Less balance of any-income disregard	\$(20.00)	\$0.00
8. Less \$65.00 earned income disregard	\$(65.00)	\$0.00
9. Subtotal	\$0.00	\$0.00
10. Less one half (50%) of #9 subtotal	\$( )	\$0.00
11. Total countable earned income	\$0.00	\$0.00
12. Subtotal - countable income	\$0.00	\$0.00
13. Less individual or couple <a href="#">FBR</a> <sup>17</sup>	\$0.00	\$( )
14. # Amount deemed to disabled child	\$0.00	\$0.00

**Calculating Child's Grant**

a. ##Child's SSI Grant Level	\$0.00	\$0.00
b. Amount deemed from #14 above plus other unearned income	\$0.00	\$0.00
c. † 2/3 of any child support	\$0.00	\$0.00
d. Less \$20.00 any-income disregard	\$(20.00)	\$0.00
e. ‡ Countable earned income	\$0.00	\$0.00
f. Child's total countable income	\$0.00	\$0.00
g. Child's SSI grant	\$0.00	\$0.00

---

<sup>16</sup> Allowance for each nondisabled child is \$356.00 for January 2013, \$361.00 for 2014 and \$367.00 for 2015 and 2016. Amount of deductible for other children may be reduced by child's income. Deductible not used in #2 would be deducted against earned income in #6. ["Return to Main Document"](#)

<sup>17</sup> The individual FBR (federal benefit rate) in 2013 is \$710.00, \$721.00 for 2014 and \$733.00 for 2015 and 2016. Couple FBR, in 2013 is \$1066.00, \$1082.00 in 2014 and \$1100.00 for 2015 and 2016. ["Return to Main Document"](#)



Date: \_\_\_\_\_

Social Security Administration  
District Office

\_\_\_\_\_  
\_\_\_\_\_

Subject: \_\_\_\_\_ Child's Name: \_\_\_\_\_

Child's SS Number: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

I am (We are) the parent(s) of the above child. This is a report of a change of income for the month of \_\_\_\_\_. If the income change will change the amount of my (our) child's SSI check, please let me (us) know. I (We) swear or declare under penalty of perjury that the accounting in this report is true and correct and any copy attached is an exact copy of the original. Signed at the date and place indicated above.

\_\_\_\_\_  
Father

\_\_\_\_\_  
Mother

**PARENT'S EARNED INCOME**

Photocopy of Pay Records/Paystub Attached;

Originals are being kept for Social Security Administration inspection at the annual review.

Employer: \_\_\_\_\_

Amount/Date Received \$ \_\_\_\_\_

Amount/Date Received \$ \_\_\_\_\_

Amount/Date Received \$ \_\_\_\_\_

Amount/Date Received \$ \_\_\_\_\_

**UNEARNED INCOME**

Source: \_\_\_\_\_ Amount/Date Received \$ \_\_\_\_\_