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 Manager  
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**Authorized Signature**

**Number:** SS-PT-10-005

**Issue Date:** 04/22/2010

**Topic:** Other

**Transmitting (check the box that best applies):**

- New Policy   
  Policy Change   
  Policy Clarification   
  Executive Letter  
 Administrative Rule   
  Manual Update   
  Other: \_\_\_\_\_

**Applies to (check all that apply):**

- All DHS employees   
  County Mental Health Directors  
 Area Agencies on Aging   
  Health Services  
 Children, Adults and Families   
  Seniors and People with Disabilities  
 County DD Program Managers   
  Other (please specify): CAF SSP  
 transmittal group

Policy/Rule Title:	Earned Income Tax Credit (EITC) and Making Work Pay (MWP) Tax Credit		
Policy/Rule Number(s):	<a href="#">461-145-0140</a>	Release No:	
Effective Date:	April 22, 2010	Expiration:	
References:			
Web Address:	<a href="http://apps.state.or.us/caf/arm/A/461-145-0140.htm">http://apps.state.or.us/caf/arm/A/461-145-0140.htm</a>		

**Discussion/Interpretation:** The American Recovery and Reinvestment Act of 2009 (ARRA) provided the Making Work Pay tax credit for earned income. The Making Work Pay tax credit applies to all programs funded in part or in whole with federal funds. Under ARRA, states are required to exclude this tax credit whether received in an individual's paycheck or included with their tax refund.

**Implementation/Transition Instructions:** Eligibility workers must identify and exclude any portion of applicant or recipient tax returns that is part of the Making Work Pay tax credit.

**Training/Communication Plan:** CAF Self Sufficiency Program training materials will be updated with the new information.

**Local/Branch Action Required:** Apply the above policy to all Self Sufficiency Program and Seniors and People with Disabilities programs as clients apply for benefits or as clients report any receipt of either tax credit.

**Central Office Action Required:** Rule [461-145-0140](#) updated.

**Field/Stakeholder review:**  Yes  No

**If yes, reviewed by:** SPD and CAF Central Office

**Filing Instructions:**

*If you have any questions about this policy, contact:*

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