

**THIS RULE WAS REPEALED EFFECTIVE MAY 3, 2003.
SEE CHAPTER 458-16A WAC**

WAC 458-16-013 Senior citizens and disabled persons exemption--Disposable income.

"Disposable income" means the adjusted gross income as defined in WAC 458-16-012 and in the Federal Internal Revenue Code as amended prior to January 1, 1989, less certain income and expenses as defined below and plus other items to the extent they are not included in or have been deducted from adjusted gross income. (RCW 84.36.383)

(1) Disposable income is adjusted gross income plus the following to the extent they were deducted or not included in adjusted gross income:

(a) Capital gains, except gain from the sale of a principal residence to the extent such gain is reinvested in a different principal residence, including reinvestment in a life estate or lease for life in a retirement residence;

(b) Amounts deducted for loss;

(c) Amounts deducted for depreciation;

(d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

(f) Veterans benefits other than attendant-care and medical-aid payments;

(g) Federal Social Security Act and railroad retirement benefits;

(h) Dividend receipts;

(i) Interest received on state and municipal bonds.

(2) Capital gains is the difference between the cost of real property plus the cost of improvements, and the selling price of the property less any sales expense. If payment of the capital gain to the seller is over a period of time, the amount to be added to disposable income will be calculated over the same period.

(3) The exclusions contained in subsections (1)(e) and (f) of this section for attendant-care and medical-aid payments and the amounts received as payment for the care of dependent children must be verified by the applicable branch of the military service or the veterans administration before the deduction is allowed. If the amount for the military and veterans attendant-care and medical-aid payments in subsection (1)(e) and (f) of this section cannot be determined by the applicable branch of the military service or the veterans administration, then the actual amount expended by the military person or veteran for such care and aid, may be deducted from the amount received.

(4) The nonreimbursed amounts paid during the preceding calendar year for the care and treatment of either spouse, or cotenant, in a nursing home shall not be included in disposable income.

(5) The nonreimbursed amounts paid during the preceding calendar year for the treatment or care of either spouse, or cotenant, received in the home shall not be included in disposable income. Amounts paid for in-home treatment or care will be excluded if such treatment or care is the same as or similar to that which would be excluded if provided in the normal course of treatment or care in a nursing home.

(a) The payments must meet at least one of the following criteria:

(i) The payments were for medical treatment or care, or physical therapy received in the home; or

(ii) The payments were made for any of the following materials: Food, oxygen, or other lawful substances taken internally or applied externally, brought in to the home as part of a necessary or appropriate in-home service which is being rendered (such as a meals on wheels type program), necessary medical supplies, special needs furniture or equipment (such as wheel chairs, hospital beds, or therapy equipment); or

(iii) The payments were made for attendant care and/or to assist the claimant, or the claimant's spouse or cotenant, with household tasks, and such personal care tasks as meal preparation, eating, dressing, personal hygiene, specialized body care, transfer, positioning, ambulation, bathing, toileting, self-medication a person provides for himself or herself, or such other tasks as may be necessary to maintain a person in his or her own home, but shall not include

amounts expended for improvements or repair of the home itself.

(b) Payments made for services received in the home must be in a reasonable amount and be paid at a rate comparable to the rate of pay normally paid in the local area for similar services.

(c) The person to whom the payments are made for services rendered need not be specially licensed to provide the services.

(6) Subsection (5) of this section and the amendment to subsection (1)(a) of this section shall be effective for taxes payable in 1992 and thereafter, pursuant to the amendment to RCW 84.36.383 as amended in chapter 213, Laws of 1991.

[Statutory Authority: RCW 84.36.389 and 84.36.865. 92-15-058, 458-16-013, filed 7/13/92, effective 8/13/92; 83-19-029 (Order PT 83-5), 458-16-013, filed 9/14/83. Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), 458-16-013, filed 2/11/81.]