

# Definitions - Indigent Burial Policy

## Definitions

The following definitions are taken from the US Census Bureau.

### **Income: Income consists of the following 23 components:**

1. Earnings (wages, salaries, and self-employment income)
2. Interest income
3. Dividend income
4. Rents, royalties, estate, and trust income
5. Non-government retirement pensions and annuities
6. Non-government survivor pensions and annuities
7. Non-government disability pensions and annuities
8. Social Security
9. Unemployment compensation
10. Workers' compensation
11. Veterans' payments other than pensions
12. Government retirement pensions and annuities
13. Government survivor pensions and annuities
14. Government disability pensions and annuities
15. Public assistance (includes TANF and other cash welfare)
16. Supplemental Security Income (SSI)
17. Veterans' pensions
18. Government educational assistance
19. Non-government educational assistance
20. Child Support
21. Alimony
22. Regular contributions from persons not living in the household
23. Money income not elsewhere classified

### **Income does not include the following:**

1. Non-cash benefits (such as food stamps and housing subsidies)
2. Capital gains or losses

## Household

A household consists of all the people who occupy a housing unit. A house, an apartment or other group of rooms, or a single room, is regarded as a housing unit when it is occupied or intended for occupancy as separate living quarters; that is, when the occupants do not live with any other persons in the structure and there is direct access from the outside or through a common hall. A household includes the related family members and all the unrelated people, if any, such as lodgers, foster children, wards, or employees who share the housing unit.

## Household, Size of

The term "size of household" includes all the people occupying a housing unit. "Size of family" includes the family householder and all other people in the living quarters who are related to the householder by birth, marriage, or adoption. "Size of related subfamily" includes the husband and wife or the lone parent and their never-married sons and daughters under 18 years of age. If a family has a related subfamily among its members, the size of the family includes the members of the related subfamily.

## Alimony

Includes all periodic payments people receive from ex-spouses. Alimony excludes one-time property settlements.

## Child Support

Includes all periodic payments a parent receives from an absent parent for the support of children, even if these payments are made through a state or local government office.

## Dividends

Includes income people receive from stock holdings and mutual fund shares. Does not include capital gains from the sale of stock holdings as income.

## **Earnings**

The Census Bureau classifies earnings from longest job (or self-employment) and other employment earnings into three types:

- 1.) Money wage or salary income is the total income people receive for work performed as an employee during the income year. This category includes wages, salary, armed forces pay, commissions, tips, piece-rate payments, and cash bonuses earned, before deductions are made for items such as taxes, bonds, pensions, and union dues.
- 2.) Net income from non-farm self-employment is the net money income (gross receipts minus expenses) from one's own business, professional enterprise, or partnership. Gross receipts include the value of all goods sold and services rendered. Expenses include items such as costs of goods purchased, rent, heat, power, depreciation charges, wages and salaries paid, and business taxes (not personal income taxes). In general, the Census Bureau considers inventory changes in determining net income from non-farm self-employment; replies based on income tax returns or other official records do reflect inventory changes. However, when respondents do not report values of inventory changes, interviewers will accept net income figures exclusive of inventory changes. The Census Bureau does not include the value of saleable merchandise consumed by the proprietors of retail stores as part of net income.
- 3.) Net income from farm self-employment is the net money income (gross receipts minus operating expenses) from the operation of a farm by a person on their own account, as an owner, renter, or sharecropper. Gross receipts include the value of all products sold, payments from government farm programs, money received from the rental of farm equipment to others, rent received from farm property if payment is made based on a percent of crops produced, and incidental receipts from the sale of items such as wood, sand, and gravel. Operating expenses include items such as cost of feed, fertilizer, seed, and other farming supplies; cash wages paid to farmhands; depreciation charges; cash rent; interest on farm mortgages; farm building repairs; and farm taxes (not state and federal personal income taxes). The Census Bureau does not include the value of fuel, food, or other farm products used for family living as part of net income. In determining farm self-employment income, the Census Bureau considers inventory changes in determining net income only when they are accounted for in replies based on income tax returns or other official records which reflect inventory changes; otherwise, the Census Bureau does not take inventory changes into account.

## **Educational assistance**

Includes Pell Grants; other government educational assistance; any scholarships or grants; or financial assistance students receive from employers, friends, or relatives not residing in the student's household.

## **Financial Assistance from Outside of Household**

Includes periodic payments people receive from non-household members. This type of assistance excludes gifts or sporadic assistance.

## **Interest**

Includes payments people receive (or have credited to accounts) from bonds, treasury notes, IRAs, certificates of deposit, interest-bearing savings and checking accounts, and all other investments that pay interest.

## **Other Income**

Includes all other payments people receive regularly that are not included elsewhere on the questionnaire. Some examples are state programs such as foster child payments, military family allotments, and income received from foreign government pensions.

## **Pension or Retirement**

Includes payments people receive from eight sources: companies or unions; federal government (Civil Service); military; state or local governments; railroad retirement; annuities or paid-up insurance policies; individual retirement accounts (IRAs), Keogh, or 401(k) payments; or other retirement income.

## **Public Assistance or Welfare Payments**

Includes cash public assistance payments low-income people receive, such as aid to families with dependent children (AFDC, ADC), temporary assistance to needy families (TANF), general assistance, and emergency assistance.

### **Rents, Royalties, and Estates and Trusts**

Includes the net income people receive from the rental of a house, store, or other property, receipts from boarders or lodgers, net royalty income, and periodic payments from estate or trust funds.

### **Social Security**

Includes social security pensions and survivors' benefits and permanent disability insurance payments made by the Social Security Administration prior to deductions for medical insurance.

### **Supplemental Security Income**

Includes federal, state, and local welfare agency payments to low-income people who are 65 years old or over or people of any age who are blind or disabled.

### **Unemployment Compensation**

Includes payments the respondent received from government unemployment agencies or private companies during periods of unemployment and any strike benefits the respondent received from union funds.

### **Veterans' Payments**

Includes payments disabled members of the armed forces or survivors of deceased veterans receive periodically from the Department of Veterans Affairs for education and on-the-job training, and means-tested assistance to veterans.

### **Workers' Compensation**

Includes payments people receive periodically from public or private insurance companies for injuries received at work.