

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT

State: GEORGIA

MORE LIBERAL METHODS OF TREATING RESOURCES
UNDER SECTION 1902 (r) (2) OF THE ACT

 Section 1902 (f) States Non-Section 1902 (f) State

A. Introduction

The total amount of funds that can be excluded from resources for burial fund designation per individual is ten thousand (\$10,000) dollars.

B. Treatment of Assets Designated for Burial

1. Burial spaces and contract agreements with funeral homes, cemeteries, or other entities whose primary acts of business to provide burial services or items are exempt from countable resources. Any accrual of interest or appreciation of value of burial spaces and contract agreements is exempt if left to accumulate.
2. The first \$5,000 of assets intended for burial but not jointly owned with a funeral home, cemetery, or other entity whose primary act of business is to provide burial services or items are exempt from countable resources.
3. Any resource may be designated for burial and, if countable, included in the burial funds assets exclusion.
4. Any interest earned on any dividend accumulations for life insurance designation for burial is exempt.
5. Burial funds may be commingled with other funds and be exempt under the burial funds assets exclusion if they are separately identifiable and can be tracked.

C. Exclusion of Resources in the Determination of Eligibility

1. A life insurance policy with a face value of \$5,000 or less is exempt subject to the total amount of exclusion from resources for burial fund designation per individual. Any cash value or dividends accrued by these policies are exempt as resources.
2. Burial space(s) are intended for the use of the individual, his or her spouse, or any other member of his or her immediate family and funds which are set aside for the burial expenses of the individual or spouse, subject to the limitations specified below:

For coverage groups described in
1902 (a) (10) (A) (ii) (V),
1902 (a) (10) (A) (ii) (VI),
1902 (a) (10) (A) (ii) (VII),
1902 (a) (10) (E) (i),
1902 (a) (10) (C),
1902 (a) (10) (E) (I),
1902 (a) (10) (E) (ii),
1902 (a) (10) (iii), and
1902 (a) (10) (iv) (I) of the Act

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C. Exclusion of Resources in the Determination of Eligibility

- (a) Burial space is a burial plot; conventional gravesite; crypt; mausoleum; casket; urn; niche; or other repository customarily and traditionally used for the deceased's bodily remains. The term also includes necessary and reasonable improvements or additions to such spaces, including but not limited to vaults; headstones and markers or plaques; burial containers (e. g. caskets); and arrangements for the opening and closing of the gravesite.
- (b) Funds set aside for burial include revocable burial contracts, burial trusts, and any separately identifiable assets which are clearly designated as set aside for the expenses connected with an individual's burial, cremation or other funeral arrangements.
- (c) Immediate family members includes an individual's minor or adult children, including adoptive and stepchildren; parents, including adoptive parents; siblings (brothers and sisters), including adoptive and stepsiblings; and the spouse of the above relatives. If the relative's relationship to the recipient is by marriage only, the marriage must be in effect in order for the burial space exclusion to continue to apply.
- (d) A burial space is "held for" an individual when someone currently has: title to and/or possesses a burial space intended for the individual's use (e. g., has title to a burial plot or owns a burial urn stored in the basement for his or her own use); or a contract with a funeral service company for specified burial spaces for the individual's burial (i.e., an agreement which represents the individual's current right to the use of the items at the amount shown).

Until the purchase price is paid in full, a burial space is not "held for" an individual under an installment sales contract or similar device if the individual does not currently own the space; the individual does not currently have the right to use the space; and the seller is not currently obligated to provide the space. Until all payments are made on the contract, the amounts paid may be considered burial funds.

- (e) In order for burial funds to be excluded, the funds must be separately identifiable (that is not commingled with other funds or assets which are not set aside for burial). Additionally, the funds must be already designated as set aside for burial. If the burial funds are not so designated, the funds may be excluded if the individual attests in writing, that he or she intends to use the funds for his or her burial and agrees to submit within thirty (30) days, documentary evidence that the funds have been designated as set aside for burial.

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State: Georgia

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- C. Exclusion of Resources in the Determination of Eligibility
- (f) Any increase in the value of excluded burial funds due to interest on such funds which were left to accumulate or appreciation of such funds after establishment of Medicaid eligibility shall be excluded.
3. The following resource methodology applies to children covered under Section 1902 (a) (10)(A)(ii)(I) of the Act who are defined in Section 1905(a)(i) of the Act.

Effective July 1, 1993, all resources will be excluded in determining eligibility for individuals under 19 years of age who are described in subsection 1905 (a) (i) of the Act.