

461-190-0421
Increased Tax Liability

Effective 1-01-10 – Minor Correction

- (1) To ensure that the diversion of SNAP benefits to *JOBS Plus* wages does not cause a participant to incur a loss of income as a result of increased tax liability, the Department will make a yearly payment to compensate the participant if the participant's tax liability exceeds the liability the client would have incurred had the amount of SNAP benefits not been included in the *JOBS Plus* wages.
- (2) To receive the payment, the client must do the following:
 - (a) Request the payment from the Department by June 30 of the year following the tax year.
 - (b) Submit the federal tax forms (including the EIC schedule) and state tax forms that were submitted with respect to the prior year together with the same forms completed with income reduced by the amount of SNAP benefits used in calculating the *full benefit equivalency income* under OAR [461-190-0416](#).
- (3) The payment described in this rule is excluded income in the SNAP program.

Statutory/Other Authority: ORS [411.060](#), [411.816](#)
Statutes/Other Implemented: ORS [411.060](#), [411.816](#)

There are no previous rules dated January 1, 2014 or later.

This website displays unofficial previous administrative rule versions with an effective date of January 1, 2014 and after. For earlier administrative rule versions, submit a public records request to the [Secretary of State public records request website](#).