

## ATTACHMENT 6-C

### Allowable Deductions

Allowable deductions or allowances include:

#### **Mandatory deductions:**

- (1) \$480 for each dependent. This amount may be adjusted annually by [HUD](#).
  - (i) The definition of “dependent” under 24 CFR 5.603 was revised to explicitly exclude foster children and foster adults. Owners may not provide a dependent deduction under 24 CFR 5.611(a) for a foster child or foster adult.
- (2) \$525 for any elderly family or disabled family. This amount may be adjusted annually by [HUD](#).
- (3) The sum of the following, to the extent the sum exceeds ten percent of annual income:
  - (i) Unreimbursed health and medical care expenses of any elderly family or disabled family; and
  - (ii) Unreimbursed reasonable attendant care and auxiliary apparatus expenses for each member of the family who is a person with a disability, to the extent necessary to enable any member of the family (including the member who is a person with a disability) to be employed. This deduction may not exceed the combined earned income received by family members who are 18 years of age or older and who are able to work because of such attendant care or auxiliary apparatus.
- (4) Any reasonable child-care expenses necessary to enable a member of the family to be employed or to further his or her education.
  - (i) Reasonable unreimbursed child-care expenses (as defined in 24 CFR 5.603) for foster children under 13 years of age may be deducted from annual income if those expenses are necessary to enable a member of the family to work, look for work, or to further their education, but only if the unreimbursed child-care expense for the care of the foster child is paid from the family’s annual income (and not another source, such as a stipend from a child welfare agency).