Athens Township

Athens County, Ohio

**POLICY FOR DEFINING INDIGENCY FOR PURPOSES OF BURIAL OR CREMATION AT THE EXPENSE OF ATHENS TOWNSHIP**

*Ohio Revised Code §9.l5*

**Section 1. General**

The purpose of this policy is to ensure compliance with *Ohio Revised Code §9.15 (C)* which mandates that a township must bury or cremate a body at the township’s expense when the body is claimed by an indigent person. *ORC §9.15 (C)* defines *“indigent person”* as someone whose income does not exceed one hundred fifty percent (150%) of the federal poverty line when adjusted to the correct family size.

This policy provides guidelines intended for use by the Athens Township Board of Trustees (hereinafter “the Board”) when determining indigency status for the person claiming the body of a deceased person residing within the township. The guidelines below adhere to Ohio’s indigency determination as set forth in *ORC §9.15* and federal poverty threshold criterion.

Upon examination of the indigent person’s financial and familial data (in conformance with the guidelines below), the Board shall make a determination as to whether the claimant is indigent.

1) If the Application meets all requirements, the Board shall bury or cremate the body of the indigent deceased;

2) If the Application meets all requirements, and the body of the indigent deceased is claimed for purposes of a private burial and the claimant attests in writing that he/she is solely responsible for and will pay all costs associated with burial of the indigent deceased, the Board shall pay for the costs attributed to cremation or burial not to exceed one thousand dollars ($1,000.00) for an adult or seven hundred fifty dollars ($750.00) for a child. For the purposes of this policy, a decedent is classified as an adult if age twelve (12) and over and as a child if the age of eleven (11) and under as provided in the township’s indigent burial policy, if applicable, and supply an appropriate marker with proper inscriptions as required by *ORC §9.15*.

**Section 2. Claimant’s Indigency Status**

When determining indigency status of the person claiming the deceased’s body, the Board shall consider gross income of all household members, minus the wage or salary income earned by dependent minors under eighteen (18) years of age.

**Section 3. Gross Income**

 - Includes wages and earnings from employment, interest, annuities, pensions, Social Security, retirement, employment disability, public assistance, Supplemental Security Income (SSI), alimony, child support, unemployment benefits, Workers’ Compensation, and any other indirect income:

* Do not incorporate noncash benefits, i.e. food stamps and housing subsidiaries, or capital gains and losses
* Calculate wages before taxes. The definitions set forth in Attachment A apply to this policy.

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Claimant shall provide the Board with the number and age of claimant’s dependents. Claimant shall provide documentation of income.

**Section 4. Limitations**

The Board shall not be responsible for burying or cremating any body found within Athens Township which is claimed by a person not found to be indigent. All expenses made by a non-indigent claimant shall be paid for by the claimant. When the claimant is determined to be indigent, the manner of cremation, burial, and aspects thereof shall be solely the decision of the Board and in accordance with *ORC §9.15.* An indigent person claiming a body may not make independent funeral arrangements and have the bill submitted to the Board. Should this occur, the Board is not liable for costs under these circumstances.

**Section 5. Public Records Notification**

Some of the records submitted by claimants, as part of the indigency determination process, may be confidential and not a public record under applicable State and Federal Law. The Board will consult with legal counsel prior to releasing any such documents to third parties.

 Persons in Household 2024 Federal Poverty Guidelines

 100% 150%

 1 $15,060 $22,590

 2 $20,440 $30,660

 3 $25,820 $38,730

 4 $31,200 $46,800

 5 $36,580 $54,870

 6 $41,960 $62,940

 7 $47,340 $71,010

 8 $52,720 $79,080

Add $5,380 for each person over eight (8)

**Attachment A**

**Definitions**

The following definitions are taken from the US Census Bureau.

**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.

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**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 nonfarm 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 nonfarm 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.

**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.

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**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. Noncash benefits (such as food stamps and housing subsidies)

2. Capital gains or losses

**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.

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**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.

**Size of Household**

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 eighteen (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.

**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 sixty-five (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.

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