**Section 121.34 Lump Sum Payments and Income Tax Refunds**

a) Lump Sum Payments. Lump sum payments received on a one time only basis are exempt as income.

b) Earned Income Tax Credits. The Earned Income Tax Credit is exempt both as income and as an asset.

(Source: Amended at 27 Ill. Reg. 18445, effective November 20, 2003)