

# Maine Center for Disease Control and Prevention

## WIC Nutrition Program

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Policy No. CE-2

### Income Eligibility Determination and Documentation

#### Authority 7

CFR §246.7;  
22 MRSA §255 and §1951;  
10-44 CMR Chapter 286, §II.F  
USDA FNS WIC Income Eligibility Webinar, Spring 2014  
WIC Policy Memorandum #2013-3 Income Eligibility Guidance

#### Policy

1. All Local Agencies shall adhere to income eligibility guidelines for all persons applying for benefits from the Maine CDC WIC Nutrition Program.
2. The State Agency gross income limit for income eligibility is one hundred eight-five percent (185%) of the federal poverty income guidelines (see Appendix CE-2-A), with no Local Agency exceptions.
  - 2.1 On or before July 1 each year, the State Agency will announce and transmit revisions of the income guidelines based on family size to the Local Agencies.
  - 2.2 The Local Agency shall implement revised guidelines as directed by the State Agency (no later than July 1 of each year for which such guidelines are issued by the Food and Nutrition Service of USDA).

#### Procedure

1. The applicant shall provide proof of income at certification and recertification.
2. The Local Agency shall indicate which document was used to determine income eligibility in the participant electronic record.
3. The following are examples of documents that can be used to verify income:

Pay stub	Employee's W-2 form (Line 5)
Income tax return (for self-employed individuals)	Leave and Earnings Statement (for military families)
Statement from employer (must include company name, contact name and phone number)	Statement from employment service office, occupation or local wage tax agency, or State Income Tax Bureau
Employer's wage record	Employer's records of attached wages
Wage tax receipts	Wage match with SESA or SSA
General Assistance Award Letter	

4. Income is defined to include the following:
  - 4.1 Monetary compensation for services, including wages, salaries, commissions or fees. (Wages [salaries] means gross income before deductions for income taxes, employee's social security taxes, insurance premiums, bonds, etc.)
  - 4.2 Net income from farm/non-farm self-employment
  - 4.3 Social security income
  - 4.4 Dividends or interest on savings or bonds, income from estates or trusts, net rental income, or withdrawals from cash settlements
  - 4.5 Public assistance, welfare payments or General Assistance
  - 4.6 Unemployment compensation
  - 4.7 Retirement or pension payments to government civilian or military employees, or veterans' payments (including veterans' disability payments).
  - 4.8 Earned income from temporary Census employment
  - 4.9 Private pensions or annuities
  - 4.10 Actual alimony or child support payments received
  - 4.11 Regular contributions from persons not living in the household
  - 4.12 Net royalties
  - 4.13 Payments proceeding from gambling, gaming, lottery, and bingo
  - 4.14 Student financial assistance, such as grants and scholarships used to pay for room and board or dependent care. (Exception: the following grants and scholarships are *excluded*: Pell Grants, State Student Incentive Grants, and National Direct Student Loans.)
  - 4.15 Lump sum payments are income that represents "new money" intended for income such as: gifts, inheritance, lottery winnings, workers' compensation for lost wages, severance pay, insurance payments for "pain and suffering" and bonuses.
    - 4.15.1 Lump sum payments that represent reimbursements for lost assets or injuries are *not* counted as income. Examples include: amounts received from insurance companies for loss or damage of personal property, such as home or auto; and payments that are intended for a third party to pay for a specific expense incurred by a household, such as a payment of medical bills resulting from an accident or injury.
  - 4.16 Other cash income including, but not limited to, cash amounts received or withdrawn from any source including savings, investments, trust accounts and other resources which are readily available to the family.
5. Income Exclusions as outlined by 7 CFR §246.7(d)(2)(iv) include but are not limited to:
  - 5.1 Basic allowance for housing (BAH) received by military services personnel

- residing off military installations or in privatized housing, whether on- or off-base
- 5.2 Cost-of-living allowance provided under 37 USC §405, to a member of a uniformed service who is on duty outside the contiguous states of the United States
  - 5.3 The value of in-kind housing and other in-kind benefits.
  - 5.4 Loans, not including amounts to which the applicant has constant or unlimited access
  - 5.5 Payments or benefits provided under certain federal programs or acts including, but not limited to:
    - 5.5.1 Reimbursements from the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (Pub. L. 91-646, sec 216, 42 U.S.C. 4636)
    - 5.5.2 Income received by volunteers for services performed under the Small Business Act §8(b) (1) (B) (SCORE and ACE) (Pub. L. 95-510, sec. 101, 15 U.S.C. 637 (b)(1)(D) or under Title I of the Domestic Volunteer Service Act of 1973 (includes VISTA, RSVP, Senior Companions Program and the Foster Grandparents Program)
    - 5.5.3 Income derived from certain sub-marginal land of the United States which is held in trust for certain Indian tribes (Pub. L. 94-114, sec. 6, 25 U.S.C. 459e)
    - 5.5.4 Payments to the Passamaquoddy Tribe and the Penobscot Nation or any of their members received pursuant to the Maine Indian Claims Settlement Act of 1980
    - 5.5.5 Payments received under the Job Training Partnership Act (Pub. L. 97-300, sec.142(b), 29 U.S.C. 1552(b)) (includes Summer Youth Employment and Training, Dislocated Worker Program, Programs for Native American, Migrant and Seasonal Farm Worker Program, Veterans Employment Programs and Job Corps)
    - 5.5.6 or their families under the National School Lunch Act of 1966, the Child Nutrition Act of 1966, or the Food Stamp Act of 1977 (includes School Breakfast Program, Special Milk Program, Summer Food Service Program, Child and Adult Care Food Program and Food Distribution Program on Indian Reservations [FDPIR])
    - 5.5.7 Payments under the Low-Income Home Energy Assistance Act, as amended

- 5.5.8 Financial assistance received by a student from any program funded under Title IV of the Higher Education Act of 1965 (includes Pell Grants, Supplemental Education Opportunity Grants, College Work-Study, Perkins Loans, Stafford Loans, US Loans, Supplemental Loans for Students)
- 5.5.9 Payments under the Disaster Relief Act of 1974, as amended by the Disaster Relief and Emergency Assistance Amendments of 1989
- 5.5.10 Payments received under the Carl D. Perkins Vocational Education Act, as amended by the Carl D. Perkins Vocational and Applied Technology Education Act Amendments of 1990
- 5.5.11 Payments pursuant to the Agent Orange Compensation Exclusion Act
- 5.5.12 Payments received for Wartime Relocation of Civilians under the Civil Liberties Act of 1988
- 5.5.13 Value of any child care payments made under section 402 (g)(1)(E) of the Social Security Act, as amended by the Family Support Act (known in Maine as the ASPIRE Child Care Program)
- 5.5.14 Value of any “at-risk” block grant child care payments made under section 5081 of Pub. L. 101-508, the Child Care and Development Block Grant Program, amending section 401(i) of the Social Security Act
- 5.5.15 Mandatory salary reduction amount for military service personnel which is used to fund the Veterans Educational Assistance Act of 1984 (GI Bill), as amended
- 5.5.16 Payments received under the Old Age Assistance Claims Settlement Act, except for per capita shares in excess of \$2,000
- 5.5.17 Payments received under the Cranston-Gonzales National Affordable Housing Act, unless income of the family equals or exceeds 80 percent of the median income of the area
- 5.5.18 Payments received under the Housing and Community Development Act of 1987, unless the income of the family increases at any time to not less than 50 percent of the median income of the area
- 5.5.19 Payments received under the Judgment Award Authorization Act, as amended
- 5.5.20 Payments received by members of the Armed Forces and their families under the Family Supplemental Subsistence Allowance (SSA) from the Department of Defense
- 5.5.21 Payments received by property-owners under the National Flood Insurance Program
- 5.5.22 Combat pay for military service members if it is:

- 5.5.22.1 Received in addition to the service member's basic pay;
- 5.5.22.2 Received because of the service member's deployment to or service in an area that has been designated as a combat zone; and
- 5.5.22.3 Not received by the service member prior to his/her deployment to or service in the designated combat zone
- 5.5.23 One-time cash payment from the Filipino Veterans Equity Compensation Fund
- 5.5.24 One-time cash payment from the Governor Baxter School for the Deaf Compensation Authority, including any accrued interest
- 5.6 Expense reimbursements, such as for travel or fuel
- 6. WIC regulations do **not** permit household gross income to be reduced for hardships, high medical bills, child care payments, taxes, child support, alimony, insurance, or other deductions.
- 7. A lump sum payment (see Procedure 2.15 above) may be counted as annual income or may be divided by 12 to estimate a monthly income, whichever is most applicable.
- 8. Households may have income from various sources which are paid on different schedules.
  - 8.1 If a household has only one income source or if all sources have the same frequency, no conversion of income is required.
    - 8.1.1 Compare the income or the sum of the separate income sources, to the most current IEGs for the appropriate frequency and household size to make the WIC income eligibility determination.
  - 8.2 If the household reports income sources with more than one frequency, the income must be converted to an annual amount.
    - 8.2.1 To annualize income, multiply:
      - 8.2.1.1 Weekly income by 52;
      - 8.2.1.2 Bi-weekly income (received every two weeks) by 26;
      - 8.2.1.3 Semi-monthly income (received twice per month) by 24;
      - 8.2.1.4 Monthly income by 12
    - 8.2.2 Do not round the values resulting from each conversion. Add together all the unrounded, converted values.
    - 8.2.3 Compare the unrounded total to the current annual IEGs for the household size to make the income eligibility determination.
- 9. The SPIRIT System will automatically convert income to an annual amount. For households with only one income source or all sources have the same frequency, local agency staff must document the income and the corresponding frequency in a note.

- 9.1 Staff may input household income sources into the Income Calculator spreadsheet (appendix CE-2-B) and copy this to a note.
10. Both the family's income over the past twelve (12) months and the family's current rate of income shall be considered. The Local Agency staff shall determine which indicator more accurately reflects the family's current status. Exceptions to this provision are:
  - 10.1 Unemployed persons (including laid-off workers): Persons from families with adult members who are unemployed are eligible based on income during the period of unemployment if the loss of income causes the current rate of income to be less than the State Agency's income guidelines for eligibility (See Appendix CE-2-A).
  - 10.2 Migrant farm workers and their families with expired VOC documentation are considered income eligible, provided that their income is determined once every 12 months. To determine the migrant family's income, the Local Agency shall consider their income during the previous tax year.
11. Self-employed individuals are assessed for WIC income eligibility using net income rather than gross income.
  - 11.1 The applicant's most recently completed IRS tax return is the basis for calculating net income for self-employed individuals.
  - 11.2 The adjusted net income figure indicated on the federal tax return should be used.
  - 11.3 Neither state nor local agency staff are responsible for challenging or recalculating that amount.
12. Net income, rather than gross income, is determined by subtracting the self-employed individual's operating expenses from his/her receipts. Net income will only be used in the following situations:
  - 12.1 Net royalties
  - 12.2 Net rental income
  - 12.3 For self-employed individuals, net income (farm or non-farm)
13. Temporary low income means income that is below a family's normal level due to infrequency or irregularity of employment.
  - 13.1 This definition applies to families with individuals who are employed but not currently receiving income. These individuals can include, but are not limited to, construction workers, seasonal agricultural workers such as farmers, teachers, and persons on extended unpaid leave due to childbirth or illness.
  - 13.2 In the case of temporary low income, the family's current rate of income will be considered to determine which indicator most accurately reflects the current income status. However, persons from families with adult members who are unemployed shall be eligible based on income during the period of unemployment if the loss of income causes the current rate of income to be less than the income

guidelines for Program eligibility. Income assessment may be a combination of, including but not limited to, previous year's tax return, W-2, and most recent paystub.

14. Overtime Pay: If the current income includes overtime or commissions which the applicant claims are not generally received, the applicant must present check stubs from the previous pay period to be averaged with the current income.
  - 14.1 For example, an applicant is paid every week and brings four pay vouchers to WIC for the month of December. Each pay voucher shows:
    - 14.1.1 Basic pay for 40 hours = \$360.00
    - 14.1.2 Overtime pay for 20 hours = \$180.00
    - 14.1.3 Total gross pay for week including overtime = \$540.00
    - 14.1.4 The applicant claims she usually works 40 hours a week. November pay vouchers show a gross income of \$360.00 a week. Weekly gross income may be calculated as follows:  $(\$540 + \$360) / 2 = \$450/\text{week}$ .
15. Members of families whose wage earner(s) are unemployed or striking are income eligible during the period of unemployment if their current rate of income falls within Maine CDC WIC Program guidelines (e.g., unemployment benefits plus other family income).
  - 15.1 When the unemployed family member becomes employed, the Local Agency must re-determine income eligibility using the best indicator of income.
  - 15.2 Families who have members on strike for at least two weeks are income eligible while the member is on strike if the loss of income causes the average income for the past 12 months to be less than program limits. When the strike is over, the Local Agency must re-determine income using the best indicator of income.
16. Military personnel who are deployed overseas or assigned to a military base and are not living with their families are considered part of the economic unit.
  - 16.1 The Maine CDC WIC Program excludes Basic Allowance for Housing (BAH) when calculating income.
  - 16.2 The Leave and Earnings Statement (LES) is used to determine rank and years of service.
  - 16.3 Income is determined from the Military Monthly Basic Pay Table. This table can be viewed or downloaded from the following Web Site: <http://militarypay.defense.gov/PAY/BASIC/ACTIVEDUTY.ASPX> or can be obtained from the State WIC Office.
  - 16.4 Income sources include the following: For a full list of military income sources please Appendix-CE-2-D Military Income Guide
    - 16.4.1 Base pay
    - 16.4.2 Basic Allowance for Subsistence (BAS)
    - 16.4.3 Family Separation Allowance (FSA)

- 16.4.4 Reenlistment Bonus (SRB)
- 16.4.5 Hostile Fire/Imminent Danger Pay (HFP)
- 16.4.6 Career Enlisted Flyer Incentive Pay (CEFIP)
- 16.4.7 Career Sea Pay
- 16.4.8 Cost of Living Allowance (COLA)
- 16.4.9 Hardship Duty Pay
- 16.4.10 Foreign Language Proficiency Pay (FLPP)
- 16.4.11 Special Duty Assignment Pay (SDAP)
- 16.4.12 Veteran's Educational Assistance Program (GI Bill)
- 16.4.13 Military Survivor Benefits Plan (SBP)
- 16.4.14 Clothing (Divide the yearly clothing allowance by 12 to get a monthly rate)
- 16.4.15 Any incentive pay such as aviation career, foreign duty, hazardous duty or family separation pay
- 16.4.16 All other income from other family members (e.g. working spouse)
- 16.5 If both parents are deployed overseas or temporarily assigned to a base and children are temporarily left in another person(s) care, there are 3 options to determine income. These options may also be used if one parent and children temporarily move in with friends or relatives:
  - 16.5.1 Count the absent parents and their children as the economic unit when total gross income of the family can be determined.
  - 16.5.2 Count the children only as the economic unit. When the parents have designated a portion of their pay as the children's allotment and this allotment amount is adequate, in the Local Agency staff person's opinion, to meet the children's needs.
  - 16.5.3 Count the children and the person(s) they are living with as the economic unit when the two options above are not applicable.
- 16.6 If military family members are deployed overseas or to another base, a Leave and Earnings Statement (LES) may not be available at the time of certification.
  - 16.6.1 If all military pay is directly deposited into a joint account, a bank statement may be used as income documentation. If spouse and/or child allotments only are deposited, then self-declaration of gross income is allowed.
- 17. Adjunctive Eligibility: Applicants who are currently eligible for MaineCare, Supplemental Nutrition Assistance Program(SNAP) and/or Temporary Assistance to Needy Families (TANF) are also income eligible for WIC because their incomes



have already been screened by these programs. Adjunctive eligibility must be verified and entered for each family member in the WIC SPIRIT application.

17.1 Adjunct Eligibility Guidelines

Category of Participant	Program	Eligibility
Pregnant Woman (P)	MaineCare	Entire family
Breastfeeding Woman (B)	MaineCare	Breastfeeding woman Infant
Non-breastfeeding Woman (N)	MaineCare	Breastfeeding woman Infant
Infant (I)*	MaineCare	Entire family
Child (C)	MaineCare	Only child
Anyone in the family**	SNAP (FNS/food stamps)	Entire family
Anyone in the family**	TANF (Temporary Assistance for Needy Families)	Entire family
Infant or Child	OCFS (Foster placement)	Individual infant or child
Breastfeeding or Non-breastfeeding woman	Emergency MaineCare	Breastfeeding or Non-breastfeeding woman
<p>*Note: If the infant’s MaineCare eligibility cannot be verified either through online verification or available verification documentation, the WIC agency staff may research the mother’s Medicaid eligibility during pregnancy. If a pregnant woman is covered by MaineCare on the date she delivers, her newborn child is eligible for MaineCare coverage up to age 1. <i>Per MaineCare regulations: After your baby is born, call the Office for Family Independence as soon as possible to add your baby MaineCare. If you do not add your baby to MaineCare right away, you may get a bill from the hospital. If you had full MaineCare coverage when your baby was born, the baby can have MaineCare coverage until their first birthday even if your income changes. This can be found at: <a href="https://www.maine.gov/dhhs/oms/mainecare-options/children">https://www.maine.gov/dhhs/oms/mainecare-options/children</a></i></p> <p>**Note: If the person receiving benefits is not among the applicant’s online verification or available verification documentation, this cannot be used to verify eligibility. WIC agency staff will need to verify eligibility through other documented means.</p>		

17.2 Persons who are adjunctively income eligible shall remain income-eligible as long as they receive TANF, SNAP benefits and/or MaineCare. Poverty Level Requirements as a percent of poverty are as follows:

Program	Poverty Level
TANF	83%
SNAP	130%
MaineCare- Pregnant women and infants	200%
MaineCare- Children	150%
MaineCare- SCHIP/Cub Care-eligible	208%
MaineCare- Other categorically eligible women	200%

- 17.3 Applicants with MaineCare “Emergency Only” or “Special Populations with Limited Benefits” benefit coverage are considered adjunctively income eligible for the Maine CDC WIC Nutrition Program.
- 17.4 Applicants with MaineCare Maine Rx Plus benefit coverage are not considered adjunctively income eligible for the Maine CDC WIC Nutrition Program.
  - 17.4.1 Assessment of income eligible shall be performed with proof of income from all sources of household income.
- 17.5 Adjunctive income-eligibility must be documented by a notice or verification of eligibility showing that the individual:
  - 17.5.1 Receives benefits from SNAP, MaineCare, or TANF during the current month; or
  - 17.5.2 Is determined presumptively eligible for either TANF or MaineCare (pending completion of that program’s eligibility process); or
  - 17.5.3 Is a member of a household containing a TANF recipient or a pregnant woman or infant currently on MaineCare.
- 17.6 Acceptable documentation of adjunctive income-eligibility includes the following:
  - 17.6.1 MaineCare letter showing current eligibility dates
  - 17.6.2 TANF letter showing current eligibility dates
  - 17.6.3 Local Agency Staff may verify current MaineCare eligibility via phone or website
  - 17.6.4 SNAP documents showing current certification dates including EBT activity printout with current dates. Note: An EBT card does not show valid dates and is not acceptable proof of current adjunctive eligibility for WIC.
- 17.7 Local Agency staff must record what document was seen as proof of adjunctive eligibility in the participant electronic record.
- 17.8 For adjunctively eligible participants, a self-declaration of total household income for demographic data collection purposes must be entered in the income contact of the participant electronic record.
- 18. When calculating Family/Economic Unit Size, an individual does not have to receive cash to be part of the economic unit of others, since it is the pooling of income or sharing of the goods and services that creates an economic unit. Conversely, it is possible for two separate economic units to reside under the same roof, although the determination of such may not be a clear-cut process.
  - 18.1 Local Agency WIC staff shall assess the degree of economic independence of the minor or applicant who is living in another’s household and the applicant’s

status as a separate economic unit.

18.2 The following guidelines may be used when determining degree of economic independence:

<b>Questions to Ask to Determine Separate Household</b>	<b>Household Size</b>
Does the household provide food, clothing, shelter, etc. with expectation of payment?	If Yes – count as a separate household If No – applicant is not counted as a separate household – include in the household size
Does the applicant pay the household for living in their home?	If Yes – count as a separate household If No – include in the household size
Does the applicant share income and expenses with other people in the household?	If Yes – include in the household size If No – count as a separate household
Can the applicant provide current proof of eligibility for SNAP, Medicaid or TANF?	If Yes – count as a separate household
Can the applicant verify her status as an emancipated minor (as determined by the Court)?	If Yes – may be an indicator of a separate household, if the applicant has her own source of income

19. When an unmarried couple lives together as one economic unit, use the income of both parties and count both in the household size.
20. A child is counted in the household size of the parent or guardian with whom he/she lives.
21. In joint custody cases, the child is counted as part of both the mother’s and father’s households when determining the WIC household size for each parent. WIC staff must decide which household will be used to determine income eligibility (the child cannot receive dual benefits).
22. A child residing in a school or an institution, who is being supported by the parent, guardian or caretaker, is counted in the household size of the parent, guardian or caretaker.
23. A foster child living with a family but remaining the legal responsibility of welfare or another agency is considered to be a household of one. The payments made by the agency on behalf of the child are considered to be the income of that child.
24. An adopted child or a child for whom the family has accepted the legal responsibility is counted in the household in which he/she resides.
25. A pregnant woman who is not eligible for participation in the program (over-income) using traditional income eligibility determination, shall be considered to have satisfied the income guidelines if the guidelines would be met by increasing the number of individuals in her family by the number of embryos or fetuses in utero.

25.1 Medical documentation must be obtained in the case of multiple fetuses.

- 25.2 This same increased family size may be used for any of the pregnant woman's categorically-eligible family members.
- 25.3 If increasing a pregnant woman's family size based on members in utero conflicts with cultural, personal, or religious beliefs, the applicant may waive the increase in family size; however, she would be deemed ineligible due to being over income.
- 26. In cases where applicants state that they have no income, the Local Agency must ask how applicants pay for necessities (e.g. food, clothing, housing, medical care) and record this information on the Declaration of Zero Income Form (appendix-CE-2-C)
  - 26.1 Referrals for SNAP benefits, MaineCare, and follow-up for referrals must be documented in the participant's electronic record.
  - 26.2 The applicant must provide the Declaration of Zero Income Form (appendix-CE-2-C) with a signature from a reliable third party that has knowledge of the applicant's circumstances that the applicant has no income.
    - 26.2.1 Reliable third parties include staff of a social service agency, church, relief organization, legal aid society, school counselor or nurse.
    - 26.2.2 The Declaration of Zero Income Form (appendix-CE-2-C) must be signed and dated by the third-party, and include a phone number and title.
    - 26.2.3 The Declaration of Zero Income Form (appendix-CE-2-C) must be scanned into the participant's electronic record.
    - 26.2.4 A general note must be included stating that the form has been added and scanned to the participants record.
    - 26.2.5 Employees of the Maine CDC WIC Nutrition Program, individuals related to the applicant, and members of the applicant's economic unit cannot be the third-party that verifies there is no income.
- 27. The Local Agency shall temporarily certify applicants who do not bring necessary income documentation to their appointment; thirty (30) days of food benefits shall be provided in the first thirty (30) days of the temporary certification.
  - 27.1 The client must provide the appropriate income documentation within thirty (30) days. If documentation is provided within thirty (30) days and the applicant is found to be eligible, the certification period begins with the month benefits were initially provided.
  - 27.2 If the applicant fails to provide documentation within thirty (30) days, or

provides documentation and is found to be over income, the individual shall be determined ineligible.

- 27.3 If proof is not available because applicant is an individual for whom the Local Agency Director determines the income documentation requirement would present an unreasonable barrier to participation, a Declaration of Zero Income form (Appendix CE- 2-C) may be used.
  - 27.3.1 This is the only instance a self-declaration of income is allowed for extension beyond 30 days. Use Declaration of Zero Income form (Appendix CE-2-C) to document the reason proof is not available and instruct applicant to complete income amount, sign and date form. This form must be scanned into the participant record.
28. These cases shall be treated as initial determinations. The applicant must be given an opportunity to appeal the action, but the Maine CDC WIC Nutrition Program is not required to provide fifteen (15) days advance notice of this action.
29. Individuals who are appealing the initial determination may not receive WIC benefits while awaiting a fair hearing decision.
30. Applicants who are assessed as over-income must be provided a Notice of Appeal form (Appendix OM-16-A).
31. The Local Agency shall scan into the SPIRIT record all documentation used to assess the applicant's income eligibility when an applicant is determined to be over-income.
32. If the documentation cannot be scanned into the record (for example, the participant only has electronic paystubs and cannot email them to a staff member in order to be printed and scanned into the record), the Local Agency shall document all pertinent information from the income documentation. This includes but is not limited to:
  - 32.1 Employee name
  - 32.2 Check number, if applicable
  - 32.3 Pay period date range
  - 32.4 Employer name
  - 32.5 Gross income