



JENNIFER KENT  
*Director*

State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
*Governor*

February 27, 2015

Medi-Cal Eligibility Division Information Letter No.: I 15-03

TO: ALL COUNTY WELFARE DIRECTORS  
ALL COUNTY WELFARE ADMINISTRATIVE OFFICERS  
ALL COUNTY MEDI-CAL PROGRAM SPECIALISTS/LIAISONS

SUBJECT: Modified Adjusted Gross Income Types and Deductions Table

The purpose of this letter is to provide counties with the attached table that classifies numerous income deduction types for Modified Adjusted Gross Income purposes. This information will be incorporated into the California Healthcare Eligibility, Enrollment and Retention System. Counties shall keep in mind that the client is responsible for reporting his/her taxable income. This chart may be used as a reference tool.

If you have any questions, please contact Sharyl Shanen-Raya at (916) 552-9449 or by email at [Sharyl.Shanen-Raya@dhcs.ca.gov](mailto:Sharyl.Shanen-Raya@dhcs.ca.gov).

Original Signed By:

Alice Mak, Acting Chief  
Medi-Cal Eligibility Division

Attachment

# Income and Deductions Job Aid

1040 Lines 7 - 20	1040 Income Type	MAGI M/C	APTC/CSR
Line 7	Employment (Wages; salary; back pay; differential wage payments; Government cost-of-living allowances; Nonqualified deferred compensation; notes received for services; severance pay; sick pay; vacation, annual leave, and paid holidays; strike and lockout benefits, cash payments for stock appreciation rights; allowances and reimbursements for travel, transportation, or other business expenses; commissions; advance commissions; tips; bonuses; awards; and fringe benefits not provided on a pre-tax basis (including non-clergy housing, meals and transportation), disability pension under a plan that is paid for by your employer, guaranteed annual wages paid during period of unemployment by employer under a union agreement, employer paid supplemental unemployment benefits from an employer financed fund, fees received by clergy for services performed, and other, W-2	Count Taxable Portion	Count Taxable Portion
Line 8a & 8b	Interest income (taxable and non-taxable), 1099-INT	Count Gross	Count Gross
Line 9a	Ordinary/qualified dividends, 1099-DIV	Count Taxable Portion	Count Taxable Portion
Line 10	Taxable refunds, credits, or offsets of state/local income taxes	Count Taxable Portion	Count Taxable Portion
Line 11	Alimony received	Count Taxable Portion	Count Taxable Portion
Line 12	Business (or loss), Schedule C or C-EZ	Count taxable Portion	Count taxable Portion
Line 13	Capital gain (or loss), Schedule E	Count Taxable Portion	Count Taxable Portion
Line 14	Other gains (or losses), Form 4797	Count Taxable Portion	Count Taxable Portion
Line 15b	Individual Retirement Account (IRA) distributions, 1099-R	Count Taxable Portion	Count Taxable Portion
Line 16b	Pensions, Department of Defense Retirement Board military retirement, endowment contracts paid as annuities and taxable annuities, 1099-R	Count Taxable Portion	Count Taxable Portion
Line 17	Rental real estate, royalties, partnerships, S-Corporations, Trusts, etc. (or loss), Schedule E	Count Taxable Portion	Count Taxable Portion

## Income and Deductions Job Aid

Line 18	Farm income (or loss), Schedule F	Count Taxable Portion	Count Taxable Portion
Line 19	State of Federal unemployment compensation, 1099-G State Disability Insurance (SDI), when treated as unemployment compensation, 1099-G Railroad Unemployment benefits, 1099-G Trade Readjustment allowances, 1099-G Unemployment assistance under the Disaster Relief and Emergency Assistance Act of 1974, 1099-G Unemployment assistance under the Airline Deregulation Act of 1974 Program, 1099-G	Count Taxable Portion	Count Taxable Portion
Line 20a & 20b	Social security benefits (taxable and non-taxable), SSA-1099	Count Gross	Count Gross
Line 20a & 20b	Railroad retirement benefits (taxable and non-taxable), RRB-1099	Count Gross	Count Gross
	Foreign Earned Income (taxable and non-taxable), Form 2555	Count Gross	Count Gross
<b>1040 Line 21</b>	<b>1040 Other Income Types or (Losses) Pub. 525</b>	<b>MAGI M/C</b>	<b>APT/CSR</b>
	Accelerated death benefits/viatical settlements paid to persons with a financial interest in the insured's business	Count Taxable Portion	Count Taxable Portion
	Activity not for profit, Pub.535	Count Taxable Portion	Count Taxable Portion
	Alaska Permanent Fund dividends	Count Taxable Portion	Count Taxable Portion
	AmeriCorps State/National Stipend and Education Award	Count Taxable Portion	Count Taxable Portion
	AmeriCorps National Civilian Community Corps Stipend and Education Award	Count Taxable Portion	Count Taxable Portion
	AmeriCorps Vista Stipend and Educational Award	Count Taxable Portion	Count Taxable Portion
	Bribes	Count Taxable Portion	Count Taxable Portion
	Bartering, 1099-B, Pub. 525	Count Taxable Portion	Count Taxable Portion
	Blood, plasma, sperm, egg, embryo, or compensation received for other body parts	Count Taxable Portion	Count Taxable Portion
	Coverdale education savings account	Count Taxable Portion	Count Taxable Portion

## Income and Deductions Job Aid

	Court awards/judgments/settlements for compensation for lost wages/profits, breach of contract, pension rights, interest on awards, patent or copyright infringement and punitive damages	Count Taxable Portion	Count Taxable Portion
	Cancellation of non-business debt, unless intended as a gift, that is in excess of <ul style="list-style-type: none"> <li>• amounts of insolvency</li> <li>• amounts discharged in bankruptcy</li> <li>• with regard to mortgage cancellation, in excess of the cost of your principal residence plus improvements, 1099-C</li> </ul>	Count Taxable Portion	Count Taxable Portion
	Clergy housing and utility allowance in excess of market rate and actual cost respectively	Count Taxable Portion	Count Taxable Portion
	Clinical trial participation remuneration and amounts in excess of expenses minus \$2,000, 1099-Misc and 42 U.S.C. Section 1396a(e)(14)	Count Taxable Portion	Count Taxable Portion
	Credit Card Insurance or Disability Payment	Count Taxable Portion	Count Taxable Portion
	Disability Income - taxed (taxed private disability insurance premiums paid for by employer) Pubs 525 and 907, 1099 and 1099-A	Count Taxable Portion	Count Taxable Portion
	Endowment Contracts paid as a lump sum before death in excess of costs (not applicable a veteran's endowment contract)	Count Taxable Portion	Count Taxable Portion
	Foreign Earned Income (taxable and non-taxable), Form 2555	Count Gross	Count Gross
	Foster care, maintaining a space in your home	Count Taxable Portion	Count Taxable Portion
	Gambling winnings: gambling, lottery, raffles, Form W2-G	Count Taxable Portion	Count Taxable Portion
	Health savings account	Count Taxable Portion	Count Taxable Portion
	Hobby income, or from an activity you did not expect to see a profit	Count Taxable Portion	Count Taxable Portion
	Host or hostess gift or gratuity	Count Taxable Portion	Count Taxable Portion
	Income from illegal activities (Schedule C or Schedule-C-EZ)	Count Taxable Portion	Count Taxable Portion
	Income from the rental of personal property (not business income)	Count Taxable Portion	Count Taxable Portion
	Interest income not received because the interest charged was below the applicable federal rate	Count Taxable Portion	Count Taxable Portion

## Income and Deductions Job Aid

	Job Corps earnings/stipend	Count Taxable Portion	Count Taxable Portion
	Jury duty pay in excess of costs	Count Taxable Portion	Count Taxable Portion
	Kickbacks	Count Taxable Portion	Count Taxable Portion
	Life insurance proceeds turned over for price, e.g. surrender in excess of the cost of the insurance	Count Taxable Portion	Count Taxable Portion
	Long-term care benefits – taxable amount – 1099 LTC	Count Taxable Portion	Count Taxable Portion
	Manufacturer incentive payments	Count Taxable Portion	Count Taxable Portion
	Medical Savings Account (Archer-Medicare), Pub. 969	Count Taxable Portion	Count Taxable Portion
	Net Operating Loss Carryover, Subtract from other line 21 income, Pub. 536	Subtract Losses	Subtract Losses
	Paid Family Leave, 1099-G	Count Taxable Portion	Count Taxable Portion
	Prizes and awards	Count Taxable Portion	Count Taxable Portion
	Pulitzer, Noble or similar prize	Count Taxable Portion	Count Taxable Portion
	Qualified Tuition Program, Pub. 970	Count Taxable Portion	Count Taxable Portion
	Qualified reservist distribution from health flexible spending account, W-2, Pub 525	Count Taxable Portion	Count Taxable Portion
	Recoveries of amounts deducted or for which a credit was taking in an earlier year. Refunds/reimbursements/rebates of itemized deductions	Count Taxable Portion	Count Taxable Portion
	Reemployment Trade Adjustment Assistance payments made by a state agency, 1099-G	Count Taxable Portion	Count Taxable Portion
	Rental of personal property – not self-employment	Count Taxable Portion	Count Taxable Portion
	Rewards	Count Taxable Portion	Count Taxable Portion
	Reimbursement for Employment Agency Fee	Count Taxable Portion	Count Taxable Portion

## Income and Deductions Job Aid

	Scholarships, awards, fellowship grants not used for living expenses, Pub. 970	Not Counted	Count Taxable Portion
	Scholarships, awards, fellowship grants used for living expenses, Pub, 970	Count Taxable Portion	Count Taxable Portion
	Self-employment (in excess of expenses), Schedule K-1, Schedule SE	Count Taxable Portion	Count Taxable Portion
	State tax refund in excess of prior year state tax deducted	Count Taxable Portion	Count Taxable Portion
	Stolen property received	Count Taxable Portion	Count Taxable Portion
	Strike and lockout benefits	Count Taxable Portion	Count Taxable Portion
	Unearned income in-kind/personal expenses paid by another, including a corporation	Count Taxable Portion	Count Taxable Portion
	Unemployment benefits paid by a union	Count Taxable Portion	Count Taxable Portion
	Utility rebates	Count Taxable Portion	Count Taxable Portion
	Whistleblower's award	Count Taxable Portion	Count Taxable Portion
	Work training program payments – entire amount paid by a state welfare agency if greater than what would otherwise be paid for public welfare benefits	Count Taxable Portion	Count Taxable Portion
<b>Non-1040 Income</b>	<b>Income Type</b>	<b>MAGI MC</b>	<b>APTC/CSR</b>
	\$25 weekly supplement to unemployment compensation payment authorized by the American Recovery and Reinvestment Act of 2009	Not Counted	Not Counted
	Accelerated death benefits/viatical settlements if the insured is chronically ill for costs of qualified long-term care or if the insured is terminally ill not in excess of limit	Not Counted	Not Counted
	Adoption assistance payments	Not Counted	Not Counted
	Austrian general social insurance payments	Not Counted	Not Counted
	Ball v. Swoap payment	Not Counted	Not Counted
	Black Lung benefit payments	Not Counted	Not Counted
	CalFRESH benefits	Not Counted	Not Counted

## Income and Deductions Job Aid

	California Work Opportunity and Responsibility to Kids cash grant	Not Counted	Not Counted
	Cancellation of non-business debt <ul style="list-style-type: none"> <li>• intended as a gift,</li> <li>• amounts not in excess of insolvency, or</li> <li>• amounts discharged in bankruptcy or,</li> <li>• with regard to mortgage cancellation, not in excess of the cost of your principal residence plus improvements, 1099-C</li> </ul>	Not Counted	Not Counted
	Carpool payments	Not Counted	Not Counted
	Child support	Not Counted	Not Counted
	County General Assistance cash grant	Not Counted	Not Counted
	Clergy housing and utility allowance not in excess of market rate and actual cost respectively	Not Counted	Not Counted
	Clinical trials participation to the extent of expenses incurred plus \$2,000	Not Counted	Not Counted
	Court awards/judgments/settlements for personal injury or sickness/emotional distress and other compensatory property damages. This does not include compensation for lost wages/profits, breach of contract, pension rights, interest on awards, patent or copyright infringement, or punitive damages.	Not Counted	Not Counted
	Disability Income - untaxed (untaxed private disability income insurance - premiums not paid by employer) Pubs 525 and 907	Not Counted	Not Counted
	Disability payments received for injuries resulting directly from a terrorist or military action, not including training exercises	Not Counted	Not Counted
	Disaster relief payments (qualified payments)	Not Counted	Not Counted
	Diversion cash assistance	Not Counted	Not Counted
	Down payment assistance	Not Counted	Not Counted
	Earned income tax credit	Not Counted	Not Counted
	Economic stimulus payments (federal)	Not Counted	Not Counted
	Employer contributions to certain pretax benefits funded by an employee's elective salary reduction, such as amounts for flexible spending account	Not Counted	Not Counted
	Energy Conservation Subsidy	Not Counted	Not Counted
	Endowment Contracts paid as a lump sum before death not in excess of costs, or paid upon death to a beneficiary	Not Counted	Not Counted
	Federal Income Tax Return	Not Counted	Not Counted
	Foster care or other Title IV-E payments and transitional housing	Not Counted	Not counted
	Fringe benefits provided on a pre-tax basis by an employer, such as transportation benefits, parking, or moving expenses	Not Counted	Not Counted
	Gifts/Cash Contributions	Not Counted	Not Counted
	Holocaust victims restitution/Victims of Nazi Persecution/German Reparation Payment	Not Counted	Not counted

## Income and Deductions Job Aid

	Housing and Urban Development Section 8 Rental Vouchers or Benefits	Not Counted	Not Counted
	Income In-Kind (non-taxable fringe benefits) Pub 525	Not Counted	Not Counted
	Income Tax Refund – Federal Income Tax Refund – State – if not deducted on Federal Income Tax in which case it would be income	Not Counted	Not Counted
	Indian financing grants under title IV of the Indian Financing Act of 1974 to expand profit-making Indian-owned economic enterprises on or near reservations	Not Counted	Not Counted
	Inheritance or taxable portion of inherited IRA or inherited pension	Not Counted	Not Counted
	Home and Community Based Waiver Caregiver Wages	Not Counted	Not Counted
	In-Home Supportive Services <ul style="list-style-type: none"> <li>• Restaurant Meals Allowance</li> <li>• Advance Payments for Caregiver</li> </ul>	Not Counted	Not Counted
	Japanese or Aleutian reparation payment whether from the United States or Canada	Not Counted	Not Counted
	KinGAP payments	Not Counted	Not Counted
	Life insurance proceeds upon death, including non-taxable annuity payments/proceeds	Not Counted	Not Counted
	Loan proceeds	Not Counted	Not Counted
	Long-Term Care benefits (LTC) – non-taxable amount 1099-LTC	Not Counted	Not Counted
	Lost, stolen or damaged property payments	Not Counted	Not Counted
	Military allowances (BAH, BAS)	Not counted	Not counted
	Military hostile fire/imminent danger pay	Not Counted	Not Counted
	Mortgage assistance payments under section 235 of the National Housing Act	Not Counted	Not Counted
	Nutrition benefits (Supplemental Nutrition Assistance Program, Nutrition Programs for the Elderly or Disabled)	Not Counted	Not Counted
	Needs-based assistance	Not Counted	Not Counted
	Netherlands WUV victims of persecution	Not Counted	Not Counted
	Pension payments that were paid by the employee (such as premiums or contributions) that were previously subject to tax	Not Counted	Not Counted
	Physical injury, illness or emotional distress payments	Not Counted	Not Counted
	Principal payments on loans	Not Counted	Not Counted
	Public assistance payments, general assistance, Bureau of Indian Affairs general assistance	Not Counted	Not Counted
	Radiation exposure compensation payment	Not Counted	Not Counted
	Refugee cash assistance	Not Counted	Not Counted
	Refugee reception and replacement program one-time payments by the Dept. of State or Dept. of Justice, such as Voluntary Agency (VOLAG) payments	Not Counted	Not Counted



## Income and Deductions Job Aid

	Reimbursements not in excess of costs incurred	Not Counted	Not Counted
	Relocation assistance payments	Not Counted	Not Counted
	Relocation and Rehabilitation payments due to floods under the Housing and Community Development Act	Not Counted	Not Counted
	Renter's tax credit (California)	Not Counted	Not Counted
	Replacement Housing payments under the Uniform Relocation Assistance and Real Property Acquisition Act	Not Counted	Not Counted
	Repayment of bona fide loan not in excess of original loan	Not Counted	Not Counted
	Reverse Annuity Mortgage	Not Counted	Not Counted
	Ricky Ray hemophilia relief fund	Not Counted	Not Counted
	Roth IRA, 401K, 403(b), or 457(b) Qualified Distribution	Not Counted	Not Counted
	Salary or wages from decedents' employer (received by a surviving spouse)	Count	Count
	SDI, not treated as unemployment insurance benefits	Not Counted	Not Counted
	Sponsor's income given to a sponsored immigrant	Not Counted	Not Counted
	Supplemental Security Income/State Supplementary Payment benefits	Not counted	Not counted
	Veteran's Administration (VA) aid and attendance benefits paid to the veteran or their families	Not Counted	Not Counted
	Veteran's Administration agent orange benefits	Not counted	Not counted
	Veteran's Administration children with certain birth defects	Not Counted	Not Counted
	Veteran's Administration compensated work-therapy program payments	Not Counted	Not Counted
	Veteran's Administration death gratuity paid to a survivor of a member of the Armed Forces who died after September 10, 2001.	Not Counted	Not Counted
	Veteran's Administration dependent-care assistance program benefits	Not Counted	Not Counted
	Veteran's Administration disability compensation paid either to the veteran or their families	Not counted	Not counted
	Veteran's Administration education, training or subsistence allowances and allowances	Not Counted	Not Counted
	Veteran's Administration grants for homes designed for wheelchair living	Not Counted	Not Counted
	Veteran's Administration grants for motor vehicles for veterans who lost their sight or the use of their limbs.	Not Counted	Not Counted
	Veteran's Administration insurance proceeds and dividends paid either to veterans or their beneficiaries, including the proceeds of a veteran's endowment policy paid before death	Not Counted	Not Counted
	Veteran's Administration insurance interest left on deposit with the VA	Not Counted	Not Counted
	Veteran's Filipino Veterans Equity Compensation Trust	Not Counted	Not Counted

## Income and Deductions Job Aid

	Veteran's North Vietnam POW/MIA	Not Counted	Not Counted
	Veteran's Administration pension benefits paid to the veteran or their families	Not Counted	Not Counted
	Veteran's bonus payment paid by any state or political subdivision because of service in a combat zone.	Not Counted	Not Counted
	Victims of crimes payments	Not Counted	Not Counted
	Vocational rehabilitation goods, services and cash received, not in return for services, but for training and rehabilitation due to disability	Not Counted	Not Counted
	Volunteer Work amounts:		
	<ul style="list-style-type: none"> <li>Peace Corps living allowances for housing, utilities, household supplies, food and clothing</li> </ul>	Not Counted	Not Counted
	<ul style="list-style-type: none"> <li>Nat'l Senior Service Corps supportive services or reimbursements for out-of-pocket expenses from the Retired Senior Volunteer Program (RSVP); Foster Grandparent Program; or Senior Companion Program.</li> </ul>	Not Counted	Not Counted
	<ul style="list-style-type: none"> <li>Service Corps of Retired Executives (SCORE) amounts for supportive services or out-of-pockets expenses</li> </ul>	Not Counted	Not Counted
	<ul style="list-style-type: none"> <li>Volunteer tax counseling reimbursements for transportation, meals, and other expenses you have in training for, or actually providing tax counseling for the elderly.</li> </ul>	Not Counted	Not Counted
	Walker v. Bayer payment	Not Counted	Not Counted
	Weatherization, home energy assistance, emergency repair or replacement of heating/cooling devices	Not Counted	Not Counted
	Withholding from a benefit to repay an overpayment from the same income source	Not Counted	Not Counted
	Worker's compensation paid to the worker or their survivors	Not Counted	Not Counted
	Workforce Investment Act payments	Not Counted	Not Counted
	Work training program payments made by a state welfare agency if the total does not exceed what would have been paid in public welfare benefits	Not Counted	Not Counted

## Income and Deductions Job Aid

1040 LINES 23-35	INCOME DEDUCTION TYPE	MAGI M/C	APTC/CSR
	Alimony paid	Deducted	Deducted
	Business expenses of reservists, performing artists, etc.	Deducted	Deducted
	Child support paid	Not deducted	Not deducted
	Deductible part of self-employment tax	Deducted	Deducted
	Domestic production activities	Deducted	Deducted
	Educator expenses	Deducted	Deducted
	Health Savings Account	Deducted	Deducted
	Hobby income expenses, or expenses from an activity you did not expect to see a profit	Deducted	Deducted
	IRA deduction	Deducted	Deducted
	Moving expenses	Deducted	Deducted
	Penalty on early withdrawal of savings	Deducted	Deducted
	Rental of personal property expenses	Deducted	Deducted
	Self-employed health insurance deduction	Deducted	Deducted
	Self-employment Pension (SEP), Simple, and qualified deduction	Deducted	Deducted
	Student loan interest	Deducted	Deducted
	Tuition and fees paid by individual (not paid by financial aid)	Deducted	Deducted

FREQUENCY (ONE-TIME LUMP SUM PAYMENT)	MAGI-BASED M/C	APTC/CSR
Cancellation of debt	Count in month received	Count as annual income
Education scholarships, awards, fellowship grants <b>not used</b> for living expenses	Not counted	Count as annual income
Education scholarships, awards, fellowship grants <b>used</b> for living expenses	Count in month received	Count as annual income
Employee accrued vacation, annual leave or sick pay	Count taxable amount in the month received	Count as annual income
Employee back pay awarded in a settlement	Count in the month received	Count as annual income
Gambling winnings	Count in month received	Count as annual income
Insurance settlements due to death, personal injury, damage, or loss of property	Not Counted	Not Counted
Lottery Winnings	Count in month received	Count as annual income
Prizes and awards	Count in month received	Count as annual income
Retroactive social security and railroad retirement benefits	Count in month received	Count as annual income
Retroactive unemployment insurance benefits	Count in month received	Count as annual income
Surviving spouse or beneficiary receives salary or wages from decedent's employer	Count in month received	Count as annual income
Surviving spouse or beneficiary receives lump sum qualified retirement plan distribution from decedent's employer	Count taxable amount in month received	Count taxable amount as annual income

## Income and Deductions Job Aid

FREQUENCY (ONE-TIME LUMP SUM DEDUCTION)	MAGI-BASED M/C	APTC/CSR
Alimony paid	Monthly deduction	Annual deduction
Certain business expenses of reservists, performing artists, etc.	Monthly deduction	Annual deduction
Child support paid	No deduction	No deduction
Deductible part of self-employment tax	Monthly deduction	Annual deduction
Domestic production activities deductions	Monthly deduction	Annual deduction
Educator expenses	Monthly deduction	Annual deduction
Health Savings Account deduction	Monthly deduction	Annual deduction
IRA deduction	Monthly deduction	Annual deduction
Moving expenses	Monthly deduction	Annual deduction
Penalty on early withdrawal of savings	Monthly deduction	Annual deduction
Self-employed health insurance deduction	Monthly deduction	Annual deduction
Self-employed SEP, Simple, and qualified plans	Monthly deduction	Annual deduction
Student loan interest deduction	Monthly deduction	Annual deduction
Tuition and fees	Monthly deduction	Annual deduction

AI/AN INCOME EXCEPTIONS	MAGI M/C	APTC/CSR
Distributions from Alaska Native corporations and settlement trusts	Not Counted	Not Counted
Distributions from any property held in trust, subject to federal restrictions, located within the most recent boundaries of a prior Federal reservation, or otherwise under the supervision of the Secretary of the Interior	Not Counted	Counted
Distributions and payments from rents, leases, rights of way, royalties, usage rights, or natural resource extraction and harvest from: <ul style="list-style-type: none"> <li>• Rights of ownership or possession in any lands located within the most recent boundaries of a prior Federal reservation, or otherwise under the supervision of the Secretary of the Interior</li> <li>• Federally protected rights regarding off-reservation hunting, fishing, gathering, or usage of natural resources</li> </ul>	Not Counted	Counted
Distributions resulting from real property ownership interests related to natural resources and improvements: <ul style="list-style-type: none"> <li>• Located on or near a reservation or within the most recent boundaries of a prior Federal reservation; or</li> <li>• Resulting from the exercise of federally-protected rights relating to such real property ownership interests</li> </ul>	Not Counted	Counted
Payments resulting from ownership interest in or usage rights to items that have a unique religious, spiritual, traditional, or cultural significance or rights that support subsistence or a traditional lifestyle according to applicable Tribal Law or custom	Not Counted	Counted
Student financial aid provided under the Bureau of Indian Affairs education programs	Not Counted	Counted