

**HOMELESSNESS 101 – MANAGING A HUD
CONTINUUM OF CARE HOMELESS ASSISTANCE
GRANT**

CALCULATING RESIDENT RENT

**Sponsored by the U. S. Department of Housing and Urban Development
Office of Community Planning and Development
San Francisco Regional Office**

Prepared by HomeBase

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The Office of Community Planning and Development (CPD) seeks to develop viable communities by promoting integrated approaches that provide decent housing, a suitable living environment, and expand economic opportunities for homeless, low and moderate income persons.

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HomeBase is a San Francisco-based HUD Technical Assistance provider and nonprofit law and policy firm which supports communities in their work toward ending homelessness. HomeBase's web site is www.homebaseccc.org.

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HOW TO USE THIS GUIDE

This Guide pertains to Rent, not Program Fees.

In this Guide, the “rental calculation” at issue is not the gross rental paid to the landlord to lease the real property. Rather, it is the amount the tenant – i.e. the participant in your HUD-funded Continuum of Care Homeless Assistance Program -- is required to contribute or to pay toward the gross rental of the property. Rent charged to program participants is not a “program fee.” Program fees are the reasonable amount charged to program participants for services *not paid with grant funds* and do not count toward SHP cash match since they are outside of the SHP project budget. Also, program fees are *not* charged in lieu of resident rents.

The Calculating Resident Rent Package includes a number of Tools to assist you.




1. This Booklet
2. A Homelessness 101: Calculating Resident Rent At-A-Glance chart (which briefly summarizes the steps discussed in this Guide taken in calculating the resident rental payment)
3. A Rental Calculation Worksheet and Included and Excluded Income Calculation Worksheet (electronic copy using Excel software)

The Excel document is password-protected to guard against users making unintentional changes to the headings or formulas contained in the Excel sheets. *If you would like to make changes to the headings or formulas on the Excel sheets, the password is “RENT”.*

4. Appendices:

Appendix	Description	Appendices Page No.
A	A Rent Calculation Worksheet (hard-copy, which is the first page of the Excel Rent Calculation Worksheet)	A1
B	Included and Excluded Income Calculation Worksheet Instructions (the e-copy of the Worksheet is the second page of the Excel Rent Calculation Worksheet)	A5
C	A list of income to include and exclude in making your rental calculations organized by type of income	A7
D	An index of income sources in alphabetical order	A11
E	Four completed rental calculations examples with step-by-step instructions illustrating: <ul style="list-style-type: none"> ▪ The dependent and child care allowances ▪ The disabled or handicapped assistance expenses allowance ▪ The medical expenses of disabled or handicapped, and elder or disabled persons household allowances ▪ The utility allowance 	A19

We use symbols to organize information within each Responsibility.

INFORMATION YOU NEED: This symbol refers either to the essential point of the “Responsibility,” or, under Responsibility 2, the information you need to perform the rental calculation.	
ENTER DATA: This symbol designates the information you will enter into the Rent Calculation Worksheet.	
TIPS: This symbol specifies “tips” you might find helpful in understanding the information or performing the task discussed.	

Knowing the type of grant funding your project receives and the regulations which apply to it matters.

There are a few differences between the rental calculation requirements of the Supportive Housing Program (SHP), Shelter Plus Care program (S+C) and Section 8 SRO Moderate Rehabilitation program (Section 8 SRO). Also there are a few differences between the rental calculation requirements between the S+C components (tenant based (TRA), sponsor based (SRA), project based (PRA) and Single Resident Occupancy (SRO). You will want to know which of the grants and which S+C component funds your project.

The definition of who is “disabled,” previously called “handicapped,” which is relevant to rental calculation, has changed over time. The regulations that apply to your project are attached to your grant agreement (except for Section 8 SRO). They are the regulations in effect at the time the grant agreement was signed. Those regulations apply during the term of the grant, even if the regulation has been amended.

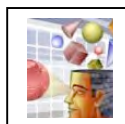
This Guide does not recount all of your responsibilities as a grantee or sponsor.

Grant recipients have many responsibilities for programmatic and financial management under the statutes and regulations that apply to these grants. Read your Grant Agreement. Your grant agreement with HUD defines Your Program and sets forth your obligations under the grant. HUD and the project grantee sign it. It includes the application, certifications, technical submission and SHP regulations. (The regulations current at the time the grant agreement is signed apply to the project during the term of the grant even if the regulation has changed.)

Access resources to supplement your knowledge such as those listed in the Other Resources section at the end of this Guide.

RESPONSIBILITY 1	FIX YOUR RESIDENT RENTAL CALCULATION POLICIES, PROCEDURES AND SYSTEMS
ENSURE THAT YOU HAVE POLICIES, PROCEDURES AND SYSTEMS IN PLACE TO COMPLY WITH THE RESIDENT RENT REQUIREMENTS.	

Your agency should have published written policies and procedures and created systems to ensure compliance with resident rent requirements. If tenants are overcharged rent, the project will be required to return excess payments to them (including to those who have left the project and may be difficult to locate). Undercharging rent may also result in the project having to return already expended grant funds to HUD because the funds were not utilized as specified in the grant agreement. Grant recipients, HUD, the local Continuum of Care and people experiencing homelessness all want to ensure that grant funds subsidize housing in appropriate amounts – which means that tenants are charged rent in the appropriate amount.



Your policies, procedures and systems (PP&S) should address these issues:

1. Charging rent: whether to charge rent or not, and if so, the amount of rent to be charged
Shelter Plus Care and Section 8 SRO Mod Rehab programs *must* charge rent.

Supportive Housing Program (SHP) funded projects have discretion about whether or not to charge rent, and if so, whether they will charge *less than* the maximum permitted. For SHP projects, the decisions to charge and the amount to charge should coincide with the purpose of the Continuum of Care Homeless Assistance Programs to assist homeless persons to move to self-sufficiency and permanent housing, and with the purpose of the SHP-Permanent Housing component to help meet the long-term needs of homeless individuals and families through accessing and *maintaining* permanent housing. In lieu of charging rent, some SHP programs require households to participate in a mandatory savings program whereby the sum they might have been charged for rent, instead is saved to meet the purposes of the program.

For SHP, the rental amount cannot exceed the following. For S+C and SRO, the rental amount is the highest of the following:¹

¹ You will see in the regulations that one should consider a fourth category in determining the rental amount, called “Welfare Rent.” Welfare Rent refers to a welfare payment designated by the paying agency to meet the family’s housing cost. The Welfare Rent provision applies only in States where the housing portion of the welfare payment is adjusted in accordance with actual rent charged,” (called “as paid” States, and not in those States “where public assistance plans provide for payments to families of single cash flat grant payment . . . or to States where housing allocations for public assistance are computed non the basis of a standard such as the size of the family or the size of the housing unit” (called “flat grant States). The States within the jurisdiction of the HUD-CPD San Francisco Regional Office are “flat grant” States and therefore Welfare Rent payments are not part of the rental payment calculation.

- 30% of monthly adjusted income (specifically, 1/12th of annual adjusted income)
- 10% of monthly gross income
- for Section 8 Mod Rehab SRO/S+C SRO, a minimum monthly payment (e.g. \$25.00 to \$50.00) a month as specified by the PHA.

There is an exception for Section 8 Mod Rehab SRO/S+C SRO supported households who choose to pay up to 40% of Annual Income to secure a more expensive unit (see Responsibility 2, Step 7, below).

2. *Collecting and verifying information: what information you need to collect for correct rent calculations and how that information is verified*

HUD directs recipients to “use discretion in developing income determination procedures [utilized in calculating rent]. Self-declaration [by clients] may be used only if there is no other means of verification available.”

In this “101-level” publication, Responsibility 2 below summarily refers to the information relevant to each step of the rental calculation as “Verified Information.” However, each agency should include in its PP&S guidance to its staff on the specific information required to make that portion of the rental calculation and how it is obtained. Further, the PP&S should state verification policies to guide staff in determine what qualifies as adequate verification for specific items that affect the determination of income and rent.

3. *Calculating rent: how the rental amounts are calculated* (see Responsibility 2)
4. *Proving compliance: maintaining files and records supporting rental calculation* (see Responsibility 3)
5. *Reviewing rental: when and how rental amounts are reviewed* (see Responsibility 4)
6. *Managing financial obligations: how Financial Management responsibilities for rental amounts received are met* (see below, Responsibility 5)
7. *Monitoring compliance: how compliance with resident rental requirements are monitored* (see Responsibility 6)



Tips:

- Your written policies, procedures and systems operating instructions should be specific enough that staff members know who has responsibility to do what to ensure compliance with each of the household rental calculation related requirements. If the program grantee and project sponsor are not the same agency, responsibilities between the two should be clearly defined and put in a written agreement.
- Agencies may wish to consult the rent calculation requirements applicable to Public Housing Authorities for Section 8 programs for insight on the preferred methods of verification they use to enhance accuracy. (For example, see PIH Rental Integrity Summit, *Reducing Income and Rent Errors by Building a Quality*

Program, Public Housing Program, January, 2004,
www.hud.gov/offices/pih/programs/ph/rhiip/tr_janfeb2004.cfm).

- Information for rental calculations generally comes from the household and third parties verifying information. Information from households comes from completed forms and interviews.
- Forms provided to households should elicit *all* information needed to calculate rent in compliance with rental calculation requirements; therefore, forms should be complete, clear to the person filling out the form, compliant with rental calculation requirements, and current (i.e. up-to-date with any recent changes to requirements).
- During the client interview process staff gathers information and analyzes information to determine: what needs to be verified, whether additional information is necessary and how to resolve discrepancies in information. All staff members who conduct interviews should ensure consistency by using an interview checklist and be skilled in eliciting the information needed in a manner that encourages compliance, cooperation and honest disclosure.
- Each resident must agree to supply such certification, release, information or other documentation as the grant recipient judges necessary to determine the resident's income. To fulfill their responsibilities, families must:
 - complete all necessary paperwork
 - sign all required release forms
 - be responsive to agency requests and
 - provide requested information and documents in a timely manner.
- Verifications must be compared to information provided by the household and in the case of conflicting information, discrepancies resolved, with the resolution documented by a clear audit trail.
- Before requesting any verifications, agencies must obtain signed consent forms from household members authorizing release of information.

RESPONSIBILITY 2	CALCULATE RENTAL AMOUNT
USING “VERIFIED INFORMATION,” CAREFULLY PREPARE THE RENT CALCULATION WORKSHEET TO ARRIVE AT THE AMOUNT OF RENT TO BE CHARGED.	

The Steps to calculating the maximum rental amount which can be or must be charged follow below, after the section on Definition of Households. The figures you will use are for income or expenses which the household *anticipates* receiving or expending in the year (12-month period following the effective date of the income certification).

Definition of Households

In this Guide the term “household” is used instead of the term “family.”

Threshold Eligibility Issues – Homeless, Disabled, Income Limitations:

- ▶ To be eligible all of the HUD Continuum of Care Homeless Assistance Program grants, the beneficiary must be a homeless household.
- ▶ For the SHP-Permanent Housing and S+C grants, the beneficiary also must be a disabled household.
- ▶ A disabled household is a household whose head, spouse or sole member is a person with disabilities. A disabled household is either a single person household or a family household.
- ▶ For the S+C grants, the beneficiary household is subject to certain income limitations (for all components other than S+C/SRO, the household must be very low income – annual income not in excess of 80% of the median income for the area as established by HUD). For the S+C/SRO component, the household must be low income –annual income not in excess of 50 percent of the median income for the area, as determined by HUD, with adjustments for smaller and larger families. HUD may establish income limits higher or lower than 80%/50% of the median income for the area on the basis of its finding that such variations are necessary because of the prevailing levels of construction costs or unusually high or low family incomes. Your local Public Housing Authority or local HUD field office can provide you with the income limitations for your area.

What is a Household

While the Federal rules require a member of the household to be disabled, it leaves to Public Housing Authorities to establish the basic definition of what is considered to be a household or family. Typical, but not required definitions are:

1. Single person households are: an unaccompanied adult (age 18 or over) or an unaccompanied emancipated minor.

2. Family households are: two or more persons whose income and resources are available to meet the household's regular living expenses, and who are related by blood, marriage, adoption, or operation of law, or who give evidence of a stable relationship which has existed for a period of time, e.g. not less than six months. (One reason that many agencies employ such a broad definition of household is to permit the admission of, for example, two unrelated young mothers who want to share housing because they work differing shifts and can save money on child care costs by sharing an apartment.) When families apply which consist of two families living together, (such as a mother and father, and a daughter with her own husband or children), if they apply as a family unit, they will be treated as one family unit.

Other Definitions Related to Household

Head of Household means the person designated by the household or the Program Administrator to sign program-related documents. Emancipated minors who qualify under State law will be recognized as head of household.

Co-Head of Household means an unmarried couple or two persons living together and listed as head and co-head on the lease agreement.

Spouse of Head means the husband or wife of the head of household. This includes the partner in a common-law marriage.

Live-in aide means a person who resides with a person with disabilities, and who:

- (1) Is determined to be essential to the care and well-being of the persons;
- (2) Is not obligated for the support of the persons; and
- (3) Would not be living in the unit except to provide the necessary supportive services.

Surviving member of a household

If a person who qualifies the household for assistance due to their own disability dies, the surviving member or members of any household who were living in a unit with the deceased member of the household at the time of his or her death may continue to live to receive rental assistance until the end of the grant period under which the deceased member was a participant.



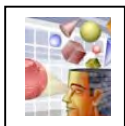
Tip:

- The definition of a household or family for the purposes of calculating the household's rent may be different than the definition you will use to report data in your Annual Progress Report (APR) to HUD and in your community's Homeless Management Information System. Those definitions are:

APR Term	APR Definition
Families also known as Households with Dependent Children	A family is a household composed of two or more persons related by blood or legal process (such as marriage, adoption guardianship, etc.), at least one of who is a child accompanied by an adult or a juvenile parent.
▶ Persons in Families	Persons in families includes adults in families and children in families.
▶ Adults in Families	Within a family, an adult is any person 18 years of age or older. For the purposes of APR reporting, the determination of whether a person is an adult in family should be made based on their age and household composition at the program entry date closest to the start of the operating year.
▶ Children in Families	Children in Families are defined as children under the age of 18 accompanied by one or more adults (parent, relative or guardian). Children in families also include <i>both a juvenile parent</i> and the parent's child(ren). For the purposes of APR reporting, the determination of whether a person is a child in family should be made based on their age and household composition at the program entry date closest to the start of the operating year.
▶ Juvenile Parent	A juvenile parent is a parent under the age of 18.
Singles not in Families also known as Households without Dependent Children	Persons not accompanied by children, including pregnant women not accompanied by other children and unaccompanied youth, are singles not in families. When two adults or two unaccompanied youth present together for services, each person should be counted in singles not in families. Clients' household status should be determined based on their household composition at the program entry date closest to the start of the operating year. This means that pregnant women expected to give birth during their program stay should still be counted as singles not in families.

Step 1. Determine the amount of Annual Income

The first step toward calculating Resident Rent is determining Annual Income.



To determine the household's Annual Income:

- Obtain Verified Information of:
 - Household composition
 - All income *anticipated* to be received in the year from each household member.
- Check each type of income for each Household Member to determine if it is Included or Excluded in the calculation of Annual Income
 - Appendices C and D are provided as a check list for this purpose but your agency's policy and procedures manual should help you interpret what each category of Included and Excluded income means.
 - Tab 2 of the Excel Rent Calculation Worksheet, called "Included and Excluded Income" (a hard copy is at Appendix B) is used to track and calculate your Included Income calculations and to track the Income you excluded.)
- For Supportive Housing Program projects and Section 8 SRO projects only (that is, not S+C projects), adjust the annual income of any qualifying disabled member of the household as follows (this adjustment is called the *Mandatory*

Earned Income Disallowance (EID)):

- Determine if there was any increase in income due to:
 - Employment of a household member who is a person with disabilities and who was previously unemployed for one or more years prior to employment (“previously unemployed” means earning, in the 12 months prior to employment, no more than would be received for 10 hours of work per week for 50 weeks at the established minimum wage)
 - Increased earnings by a household member who is a person with disabilities during participation in an economic self-sufficiency or job training program or
 - New employment or increased earnings of a household member who is a person with disabilities while receiving or within 6 months of receiving welfare.
- If so, deduct the amount of the *increase in income* at the applicable rate:
 - During the first 12 months of increase (these do not have to be consecutive months), 100% of the increase is excluded as income
 - During the next 12 months (these do not need to be consecutive months), 50% of the increase is excluded as income
 - All 24 months of exclusion must be used during a 4-year period; this 4-year period is a lifetime maximum.



To calculate this amount, enter Included Income for each Household Member by Income Category on the “Included and Excluded Income Tracking” form, tab 2 of the Rent Calculation Worksheet (see Appendix B). (Also note that you can use this tab of the Worksheet to track income you have *excluded*.)

- The Excel Worksheet will automatically transfer the total income by income category for each household member onto the Rental Calculation Worksheet, tab 1, Lines 1-8
- The Excel spreadsheet will calculate the sums in the shaded areas on tab 1 of the Rental Calculation Worksheet (see Appendix A for a hard copy): Annual Anticipated Income by Household Member (Line 9) and the Household’s Total Annual Income (Line 10)
- For Shelter Plus Care programs, there are income limitations on eligible households. Once Annual Income has been calculated, ensure that this amount does not exceed the limitations, which would render the household ineligible. (See Threshold Eligibility Issues, above; and the last tip below -- *Modifying the Rental Calculation Worksheet for Shelter Plus Care* -- for “personalizing” the Excel spreadsheet for your locality.)



Tips:

- You are determining future, anticipated income.
- Unrelated persons can constitute a household and the income of all adults living in the unit must be included.
- If a household’s income fluctuates during the year, see Responsibility 4, below.
- Do not make assumptions about whether members of a household may or may not have a particular type of income, e.g. a household without children may be receiving back child support payments. Instead, inquire about all sources of

income.

- You are using “gross income” to calculate income; therefore, for example, if a household’s Social Security income is reduced because of a garnishment, annual income includes the full Social Security payment.
- If a household member receives a retroactive lump sum payment for a delayed start of a periodic payment which will be made:
 - do not annualize that amount to retroactively recalculate rent
 - do not include the full sum in annual income to determine the amount of Annual Income
 - do annualize the amount to determine Annual Income going forward.

Employment income

- Employment income includes the full amount *before* any payroll deductions
- To convert payment amounts to *annual* employment income, use the following formulas:
 - Full-time hourly: hourly rate x 2080 hours
 - Weekly: weekly amount x 52
 - Biweekly: biweekly amount x 26
 - Semimonthly: semimonthly amount x 24
 - Monthly: monthly amount x 12.
- Most errors in employment income are caused by lack of adequate verification – agencies should obtain third-party verification of employment income and when it is not available, be sure to document your file accordingly.
- While Appendix C gives a more comprehensive list, the income of certain household members often found in Homeless Assistance Grants funded projects which is *excluded* are:
 - Live-in aid
 - Wages of a minor (but other income of a minor is included)
 - Wages in excess of \$480 for full-time students (there is no age limit on a full-time student).

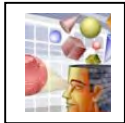
Modifying the Rental Calculation Worksheet for Shelter Plus Care:

- If you are operating a Shelter Plus Care program and would like to insert the current income limitations table for your locality into the Rental Calculation Worksheet, you will need to remove the password protection built into the document – use the Unprotect Sheet command (Tools menu, Protection submenu). The password is “RENT.”

The Excel document is password-protected to guard against users making unintentional changes to the headings or formulas contained in the Excel sheets. *If you would like to make changes to the headings or formulas on the Excel sheets, the password is “RENT”.*

Step 2. Determine the amount of the Dependent Allowance, if any

To arrive at the Adjusted Annual Income, a Dependent Allowance in the amount of \$480 per dependent is deducted from Annual Income.



To determine this amount, obtain Verified Information of the number of dependents.

Dependents are:

- Minors;
 - Household members who are disabled;
 - Household members who are handicapped; or
 - Full-time students.
-
- Dependents do not include the:
 - Head of household or spouse;
 - In SHP and S+C, a person living with the eligible participant because he or she is important for the care of the eligible person; or
 - Foster children.



To calculate this amount, enter the number of Dependents on the Rent Calculation Worksheet, Line 11

- The Excel spreadsheet will multiply the number of dependents by \$480 and insert that product automatically in the shaded area.

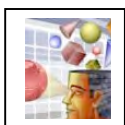


Tips:

- Remember from Step 1 (Appendix C) that earnings in excess of \$480 for a full-time student 18 years old or older, except the head of household or spouse, are excluded from annual income.
- The educational institution defines what “full-time” means for its student population.
- When parents do not reside together, but share custody of a child and both live in assisted housing, only one parent at a time should claim the dependent deduction for that child.

Step 3. Determine the amount of the Child Care Allowance, if any

To arrive at the Adjusted Annual Income, a deduction for unreimbursed, anticipated reasonable Child Care costs for children aged 12 and under is deducted from Annual Income. To be deductible, the child care must be needed to permit a household member to work or to pursue education. The amount of child care deducted to permit a household member to work cannot be more than the amount of income received from work. Therefore, if a household is incurring child care costs to allow a member to work and to allow a member to pursue education, the costs of each and the amount reimbursed for each will be separately calculated.



To determine this amount, obtain Verified Information of:

- Anticipated child care expenses for care of children age 12 and under which allow a household member to:
 - work; and/or
 - pursue education.
- How much of the child care expense is expected to be reimbursed (e.g. by TANF – called CalWORKs in California, or through payment of a program fee to the grant recipient).
- The amount of income received from work if the child care permits a household member to work.



To calculate this amount, enter this data on the Rent Calculation Worksheet

- Line 13: Enter the anticipated annual expense of child care which enables a household member(s) to work and the name(s) of the household member able to work because of the child care
- Line 14: Enter the anticipated annual expense of child care which enables a household member(s) to further his/her education and the name(s) of the household member(s) able to further his/her education because of the child care
- Line 15: Enter the cost of the child care which enables a household member(s) *to work* which is reimbursed (paid for) by someone other than the household
- Line 16: Enter the cost of the child care which enables a household member(s) *to further his/her education* which is reimbursed (paid for) by someone other than the household
- Line 17: Enter the amount of anticipated household member earnings which are dependent on the child care (e.g. what is the anticipated annual gross wage of the household member who is able to *work* because the child care was provided)
- Line 18: The Excel spreadsheet will automatically calculate the Child Care Allowance which is:
 - a. Child care costs to allow a household member to work: line 13 minus line 15, up to the amount in line 17 (e.g. the child care costs cannot exceed the household earnings which are dependent on the child care)
 - b. Child care costs to allow a household member to further education: line 14 minus line 16
 - c. Child care costs to allow a household member(s) to work and to further education: the sum of (a) and (b) above.



Tips:

- The selection of who will provide and the type of child care is up to the household; even if there is an unemployed adult household member that may be available to provide childcare, your agency may not disallow a deduction.
- Child care expenses must reflect reasonable charges to be reimbursable. Your agency should have adopted policies on how reasonableness will be determined, e.g. through a market survey to determine rates for childcare for comparable situations within the local market, and that information should be retained in the files.
- If the child care permits more than one household member to earn a wage, then on line 17 your agency has discretion to use the income of the lowest-paid household member (this is one of the policy decisions for your agency to make

- in preparing its PP&S)
- If the household pays a “program fee” to your agency (or another agency) for eligible child care expenses, then the amount paid qualifies here as a child care expense.
- If the child care expense, or other expense you will utilize in the following steps are not actually incurred, that does not result in the household being responsible for under-paying rent, or your agency being responsible to HUD for under-charging rent during the year so long as at the time of the annual reexamination the expenses were calculated based on appropriate verification.

Step 4. Determine the amount of the Disabled (or Handicapped) Assistance Allowance, if any

To arrive at the Adjusted Annual Income, anticipated Disabled (or Handicapped) Assistance expenses are deducted from Annual Income. See Step 1 to determine Annual Income. (Hereafter, the allowance is referred to as the Disabled Assistance Allowance, instead of the Disabled (or Handicapped) Assistance Allowance.)

The Disabled Assistance Allowance covers reasonable expenses anticipated for:

- ▶ Attendant care (provided by a non-household member); and/or
- ▶ Auxiliary apparatus for any disabled or handicapped household member that enables either that individual or another household member to work.

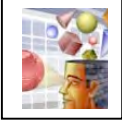
The definition of who is “disabled” or “handicapped,” can be found in the regulations that apply to your project, attached to your grant agreement (except for Section 8 SRO). They are the regulations in effect at the time the grant agreement was signed. Those regulations apply during the term of the grant, even if the regulation has been amended.²

The amount of expenses that exceeds three percent of annual gross income is deducted, provided that:

- ▶ The resident is not reimbursed for the expenses; and
- ▶ The expenses do not exceed the amount earned by adult household members as a result of the disabled assistance.

² The current definition of a disabling condition, which may nor may not be applicable to your project is:

- (1) A disability as defined in Section 223 of the Social Security Act;
- (2) a physical, mental, or emotional impairment which is
 - (a) expected to be of long-continued and indefinite duration,
 - (b) substantially impedes an individual’s ability to live independently, and
 - (c) of such a nature that such ability could be improved by more suitable housing conditions;
- (3) a developmental disability as defined in section 102 of the Developmental Disabilities Assistance and Bill of Rights Act;
- (4) the disease of acquired immunodeficiency syndrome or any conditions arising from the etiological agency for acquired immunodeficiency syndrome; or
- (5) a diagnosable substance abuse disorder.



To determine this amount, obtain Verified Information of:

- Expenses anticipated for attendant care;
- Expenses anticipated for auxiliary apparatus for any disabled or handicapped household member that enables either that individual or another household member to work; and
- How much of those expenses is expected to be reimbursed.



To calculate this amount, enter this data on the Rent Calculation Worksheet:

- Line 19: Enter the anticipated annual Disabled Assistance Expenses (for attendant care or auxiliary apparatus expenses)
- Line 20: Enter the cost of the Disabled Assistance Expenses that are reimbursed (paid for) by someone other than the household
- Line 21: The Excel spreadsheet will automatically subtract line the anticipated reimbursed costs of Disabled Assistance Expenses from the anticipated costs of Disabled Assistance (Line 20 subtracted from Line 19)
- Line 22: The Excel spreadsheet will automatically calculate 3% of the household's Annual Income (Line 10 times .03)
- Line 24: Enter the amount of anticipated household member earnings which are dependent on the Disabled Assistance (e.g. what is the anticipated annual gross wage of the household member who is able to work because the attendant care or auxiliary apparatus was purchased)
- Line 25: The Excel spreadsheet will automatically choose the lesser of Lines 23 (unreimbursed costs in excess of 3% of the annual earnings) or annual earnings dependent on the Disabled Assistance. If the smaller number is a negative number, the Excel spreadsheet will report a disabled Assistance Allowance of zero.



Tip:

- Typical Disabled Assistance expenses include specially equipping an automobile that so that a household member can drive to work or paying for in-home attendance care of a disabled or handicapped child so that an adult member can work.

Step 5. Determine the amount of the Medical Expenses of Elderly or Disabled Residents Allowance, if any

The Medical Expense allowance permits deduction of unreimbursed medical expenses if the head of household, co-head, spouse or sole member of the household is

- ▶ at least 62 years of age; or
- ▶ disabled or handicapped.

Only unreimbursed Medical Expenses in excess of 3% of annual income may be deducted.

The amount of the allowance depends on the amount of Disabled Assistance expenses as described in Step 4 above, because like Medical Expenses, only anticipated unreimbursed Disabled Assistance expenses in excess of 3% of annual income may be deducted.

If Disabled Assistance Expenses are more than 3% of annual income, the Medical Expenses deduction will equal the amount of unreimbursed medical expenses. Otherwise, the Medical Expenses Deduction will equal unreimbursed Disabled Assistance expenses plus unreimbursed Medical Expenses, minus 3% of annual income.



To determine this amount, obtain Verified Information:

- That one of the members of the household claiming the allowance is at least 62 years of age or handicapped or disabled
- About the expenses that household anticipates incurring for medical care (if a household qualifies for the medical expenses deduction, the medical expenses of all household members are eligible for the deduction, not just the expenses of the person in the household who is disabled or elderly)
- About how much of those expenses are expected to be reimbursed.



To calculate this amount, enter this data on the Rent Calculation Worksheet:

- Line 26: Enter the anticipated annual Medical Expenses
- Line 27: Enter the anticipated cost of the Medical Expenses that will be reimbursed (paid for) by someone other than the household
- Line 28: The Excel spreadsheet will automatically subtract the anticipated reimbursed costs of Medical Expenses from the anticipated costs of Medical Expenses (Line 27 subtracted from Line 26)
- Line 29: The Excel spreadsheet will automatically calculate the basis for the Medical Expense deduction (if Disabled Assistance expenses are more than 3% of annual income, the Medical Expenses deduction will equal the amount of unreimbursed medical expenses. Otherwise, the Medical Expenses Deduction will equal unreimbursed Disabled Assistance expenses plus unreimbursed Medical Expenses, minus 3% of annual income.)



Tips

- Medical expenses include medical insurance premiums.
- Agencies may use Internal Revenue Services Publication 502 as guidance in defining medical care and determining what to allow as a medical expense (www.irs.gov).
- Privacy laws are making it more difficult to verify medical expenses; if a health care provider does not respond to an agency's request for verification of a medical expense, the agency may review tenant-provided documents but should examine the documents carefully to ensure that:
 - Expenses are not counted twice (e.g. a past-due amount is included in a current medical bill)
 - Ineligible expenses (e.g. one-time past expenses that are unlikely to recur in the coming year) are not counted.
- A disabled or elderly "co-head" (e.g. an unmarried couple or two persons living together and listed as head and co-head on the lease agreement) may qualify the household for the medical expense deduction or the elderly or disabled household deduction (see below Step 6).

Step 6. Determine the Elderly or Disabled Household (aka Family) Allowance, if any

All households with a head, co-head, spouse or sole member who is at least 62 years of age, or handicapped or disabled will be entitled to the \$400 Elderly or Disabled Household Allowance, irrespective of medical costs incurred.



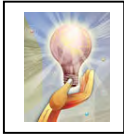
To determine this amount, obtain Verified Information:

- That the person in the household claiming the allowance is a head, spouse or sole member who is at least 62 years of age, or handicapped or disabled



To calculate this amount, enter this data on the Rent Calculation Worksheet:

- Line 30: Enter \$400 if the household is entitled to this allowance. (If you entered Medical Expenses (Line 26), you should put \$400 in Line 30 because a household is not entitled to an offset for Medical Expenses unless the same eligibility criteria for the Elderly or Disabled Allowance are met (e.g. head, spouse or sole member is at least 62 years of age, handicapped or disabled).



Tips:

- Because disability is a requirement for occupancy of a S+C or SHP-Permanent Housing or SHP-Safe Haven project, the rental calculation for each household in one of these projects should include this Elderly or Disabled Household Deduction.
- A disabled or elderly “co-head” (e.g. an unmarried couple or two persons living together and listed as head and co-head on the lease agreement) may qualify the household for the elderly or disabled household deduction and for the medical expense deductions (see above Step 5).

Step 7. Determine the Amount of Resident Rent

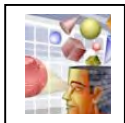
As stated above in Responsibility 1, the maximum amount of rent you must (or may under a SHP project) charge is the highest of:

Scenario A: 30% of monthly adjusted income (specifically, 1/12th of annual adjusted income)

Scenario B: 10% of monthly gross income

Scenario C: For SHP Programs only, a lesser amount per a formula chosen by the program

Scenario D: for Section 8 Mod Rehab SRO/S+C SRO, a minimum monthly payment (e.g. \$25.00 to \$50.00) a month as specified by the PHA (but the household may choose to pay a up to 40% of their monthly adjusted income)



To determine this amount, you first rely on the work you already have completed:

	Basis for the Amount of Rent	The Amount of Rent
Scenario A: 30% of monthly adjusted income (specifically, 1/12th of annual adjusted income)	By completing Steps 1-6 above (Lines 1-30 of the Rent Calculation Worksheet), the household's Monthly Adjusted Income appears automatically on Line 32 of the Rent Calculation Worksheet If you are not using the Excel spreadsheet you can calculate the amount by following the instructions for Lines 31 and 32	30% of the monthly adjusted income is calculated for you on Line 33 of the Rent Calculation Worksheet If you are not using the Excel spreadsheet you can calculate the amount by following the instructions for Line 33
Scenario B: 10% of monthly gross income	By completing Step 1 above (Lines 1-9 of the Rent Calculation Worksheet), the household's monthly gross income appears automatically on Line 10 of the Rent Calculation Worksheet If you are not using the Excel spreadsheet you can calculate the amount by following the instructions for Line 10	10% of the monthly gross income is calculated for you on Line 34 of the Rent Calculation Worksheet If you are not using the Excel spreadsheet you can calculate the amount by following the instructions on Line 34
Scenario C: SHP Only: a lesser amount per the program's formula	The program may decide to charge a lesser amount of rent, e.g. 20% of the household's adjusted monthly income or 5% of monthly grossly income. Using the steps you already have completed, you can calculate the amount per your program's formula.	The amount per your program's formula should be inserted at Line 35.
Scenario D: For Section 8 Mod Rehab SRO/S+C SRO, a minimum monthly payment	See next subpart to this Step, immediately following concerning the minimum and household-elected maximum rental	



To calculate the highest rental among the scenarios A-D, consider these data from the Rent Calculation Worksheet:

- Line 36: The Excel spreadsheet will automatically calculate either the highest rental amount (as between scenarios A and B – Lines 33 and 34) or, for SHP programs using a formula to charge a lesser rent, it will enter on line 36 the lesser amount entered on line 35. If you are not using the Excel spreadsheet, then determine which figure is higher between lines 33 and 34 and insert that amount in line 36. If your SHP program is charging a lesser rent, insert the amount from

line 35 in line 36.

- For Section 8 SRO and S+C/SRO Projects, determine if a minimum amount *must* be paid or if a larger maximum rent *may* be paid:
 - Section 8 Mod Rehab and S+C/SRO projects must charge at least \$25 a month for rent, or some other minimum amount set by the housing agency up to \$50 a month for rent, unless the household claims a financial hardship.
 - Financial hardship includes:
 - When the household has lost eligibility for or is awaiting an eligibility determination for a Federal, State or local assistance program
 - When the household would be evicted because it is unable to pay the minimum rent
 - When the income of the household has decreased because of change circumstances, including loss of employment
 - When a death has occurred in the household
 - Other circumstances determined by the PHA or HUD.
 - Households in Section 8 Mod Rehab and S+C/SRO projects may choose to pay up to 40% of monthly adjusted income toward rent and any tenant-paid utilities when they first move in to a unit if the household wants to spend more to rent a more costly unit.
 - The Rent Calculation Worksheet does not calculate either the minimum or household-elected 40% maximum rental payment. Section 8 Mod Rehab and S+C/SRO projects should set the rental amount accordingly. (Line 32 of the Rent Calculation Worksheet states annual adjusted income. The program can take 40% of that figure.)
 - Because the Rent Calculation Worksheet does not consider household-elected 40% maximum rental payments, the utility allowance, if any, also must be calculated by hand. See Step 8.
 - Programs can alter the formula in the Rent Calculation Worksheet – see How to Use this Guide.



Tip:

- For Section 8 SRO and S+C/SRO Projects charging the \$25-\$50 minimum, if a household requests a financial hardship exemption, the PHA must suspend the minimum rent requirement beginning the month following the household's request and continuing until the PHA determines whether there is a qualifying financial hardship. The PHA may not evict the household for nonpayment of this minimum rent during the 90-day period beginning the month following the household's request for a hardship exemption. (See 24 CFR 5.630)
- The Excel spreadsheet will automatically calculate the daily rental (annual rental amount divided by 365) at Line 41.

Step 8. Determine the Resident Rent to be charged, or Reimbursement to be Paid for units where utilities are not included in rent

If the cost of utilities is not included in the Resident Rent but is the responsibility of the resident, the Resident Rent equals: the household's required rent payment minus an allowance for reasonable utility consumption. If the household's required rent payment is less than the allowance for reasonable utility consumption, a reimbursement is due to the household.



To determine this amount:

- Obtain Verified Information of the anticipated cost of utilities which are not included in the rental (e.g. water, gas, electricity, garbage, sewer, but *excluding* telephone service)
- Assess if the utility cost(s) are reasonable by comparing them to your local public housing agency's schedule of utility allowances (PHAs maintain a schedule of utility allowances by housing type for the Section 8 program based on a reasonable amount of utility consumption given a particular type of unit size of housing)



To calculate the Resident Rent for units in which utilities are not included, enter this data on the Rent Calculation Worksheet:

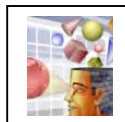
- Line 37: Enter the amount of the anticipated Utility Allowance
- Line 38: The Excel spreadsheet will automatically subtract the Utility Allowance from the Maximum amount of Resident Rent which could be charged if utilities were provided (Line 36 subtracted from Line 35). This is the maximum amount of rent which can be charged as rent for a unit without utilities.
- Line 39: The Excel spreadsheet will automatically state as a positive number the sum which must be paid TO the household if the Utility Allowance is greater than the maximum amount of Resident Rent which can be charged.
- Note: households in Section 8 Mod Rehab and S+C/SRO projects may choose to pay up to 40% of monthly adjusted income toward rent and any tenant-paid utilities when they first move in to a unit if the household wants to spend more to rent a more costly unit.
 - The Rent Calculation Worksheet does not calculate either the minimum or household-elected 40% maximum rental payment. Section 8 Mod Rehab and S+C/SRO projects should set the rental amount accordingly. (Line 32 of the Rent Calculation Worksheet states annual adjusted income. The program can take 40% of that figure.)
 - Because the Rent Calculation Worksheet does not consider household-elected 40% maximum rental payments, the utility allowance, if any, also must be calculated by hand. See Step 8.
 - Programs can alter the formula in the Rent Calculation Worksheet – see How to Use this Guide.



Tip:

- The agency may elect to pay the utility supplier directly. If it chooses to do that, the agency must notify the household of the amount of utility reimbursement paid to the utility supplier.

RESPONSIBILITY 3	MAINTAIN A FILING SYSTEM AND DOCUMENTATION TO PROVE COMPLIANCE
KEEP A FILING SYSTEM AND RENT CALCULATION DOCUMENTS IN EACH HOUSEHOLD'S FILE SO THAT ANYONE REVIEWING THE FILE CAN DETERMINE HOW THE RENT WAS CALCULATED, AND THAT IT WAS CALCULATED IN COMPLIANCE WITH THE REQUIREMENTS.	



Filing System

A standardized system for creating and maintaining all case files should be developed to make it clear that the program is in compliance with rental calculation requirements and to connect the dots between the unit's contract rent amount, the household's rental obligation, the amount paid by the household and the amount paid to the landlord. This will save time during supervisory reviews, audits, monitoring visits and the like to make it easier for staff to fill in for one another. The "system" would dictate where in the file types of information are housed.

Content of Each File

Each file needs to contain documentation of:

- ▶ the contract rental amount (i.e. what is to be paid to the landlord), including any lease amendments which changed the contract rental amount;
- ▶ the resident rental amount, and how the rent amount was calculated, including how the rental was recalculated after review);
- ▶ the amount of rental paid to the program from the household;
- ▶ payments made by the program to the landlord; and
- ▶ an explanation of the circumstances surrounding any deviation from the PP&S (for example, if the program did not collect rent from a household, why the rental was not paid, including any agreements made for a payment plan).

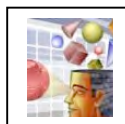


Tips:

Calculation documentation should include the following:

- Documentation of participants' sources of income and allowances, including verifications
- Printout from software system showing calculations (e.g. the Rent Calculation Worksheet)
- Calculator tape (if Excel sheet not used)
- A narrative entry explaining:
 - Calculations, as needed
 - Differences between calculations and verifications
 - Why methods other than the agency's preferred method, e.g. third party verifications, were utilized, if applicable
- The amounts of rental income collected from participants.

RESPONSIBILITY 4	REVIEW RENTAL AMOUNTS
ENSURE THAT RENTAL AMOUNTS ARE REVIEWED AT LEAST ANNUALLY, AND EARLIER IF THE RENTAL AMOUNT MIGHT DECREASE.	



A review of income must be made at least annually to make appropriate adjustments to rent.

If there is a change in household composition or a decrease in resident income, the resident may request an interim review of income.

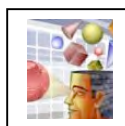
Residents who receive an increase in income need not have their rent increased until the next scheduled (at least annual) reexamination.



Tips:

- Set PP&S for when and under what circumstances rental amounts will be reviewed. In setting the policy, keep in mind the purpose of the HUD Homeless Assistance Programs which to decrease homelessness. In keeping with that purpose, HUD does *not* require programs to capture all rental possible by reviewing rental amounts monthly.
- In reviewing and recalculating resident rents, follow the Steps under Responsibility 2, above, and keep documentation as specified in Responsibility 3, above.

RESPONSIBILITY 5	USE OF PROGRAM INCOME AND ACCOUNTING FOR RENTAL INCOME
PROJECTS NEED TO BE IN COMPLIANCE WITH FINANCIAL MANAGEMENT REQUIREMENTS APPLICABLE TO RENT.	



Rent paid by program participants is considered program income, directly generated by SHP activities and earned as the result of the grant. As program income, participant paid rents are “Federal funds” and must be treated accordingly in terms of documentation, use, and reporting.

- ▶ Participant paid rents must be used for the approved project in accordance with the grant agreement.
- ▶ Participant paid rents (other than that used for participants’ savings) must be used prior to draws from the line of credit in order to reduce the financing costs of the US Treasury. Written procedures must be in place to assure compliance with these requirements.
- ▶ The grantee must accurately and completely track the source and use of participant paid rents. This standard requires the grantee to account for the computation (See Responsibility 3), receipt, and disposition of participant paid rents.
- ▶ Expenditures of participant paid rents are subject to Single Audit Act (see OMB Circular A-133, Definitions, Federal Financial Assistance).

For S+C activities, grantees must check to ensure that each tenant pays rent on time and in the correct amount. Grantees are required to track the application of participant rent toward the contract rent but are not expected to account for the use of the rental receipts by the landlord.

Additional Requirements for the Supportive Housing Program

Use of resident rent

SHP regulations make eligible the use of resident rents for project operating costs, as defined by the grant agreement, or for a mandatory savings account to assist homeless persons transition to permanent housing and greater independence. In addition, they are an eligible source of cash match for SHP operations or supportive services and can augment leasing costs.

Although HUD does not provide any additional SHP funds for Renewal projects for cost of living adjustments, resident rents may be used to pay for the difference between grant subsidy and the lesser of (1) current Fair Market Rents or (2) actual rent expense if Leasing was approved as a SHP-assisted activity.

Reporting program income on the Annual Progress Report (APR)

Program income must be accurately reported on the Annual Progress Report. The expenditure of program income must be reported under the top table of Section 19, Cash Match column, while the grantee needs to indicate the separate amount of program fees and resident rents under line (g) Occupancy charge/fees) of the lower Source of Cash Match table. For completeness and full accountability in accordance with the OMB requirements, the expenditures of program fees needs to be reported under the Cash Match column of Section 19, while the amount of fees received for each service should be delineated under line g of the Source of Cash Match table. The description under line g should be sufficient to determine which Budget Line Item included the program fee expenditure. This treatment will enable the two tables to reconcile properly and readily assist HUD in determining compliance with the statutory match amounts by subtracting the amounts attributed to program fees.

Additional Requirements for Shelter Plus Care (TRA, SRA, PRA)

Use of resident rent

Grant savings may be used for the following:

- ▶ to pay administrative costs as described above (up to 8 percent);
- ▶ to repair damage to the units (up to one month's rent);
- ▶ to pay for a security deposit (up to one month's rent);
- ▶ to pay rent on a vacated unit (up to one month's rent);
- ▶ to pay for some of the participant's utility costs if these costs are not included in rent;
- ▶ to cover rent increases up to locally determined reasonable rents; and
- ▶ to serve a greater number of participants.

None of these uses requires HUD pre-approval.

Distinguishing Section 8 Mod Rehab and S+C/SRO

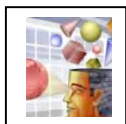
The Housing Assistance Payment (HAP) is the rental assistance payment made by the Public Housing Authority to the owner of a unit under lease by an eligible individual, as provided in the HAP Contract. The payment is the difference between the Contract Rent and the tenant's rent. The household is responsible for paying the owner any portion of the rent to owner that is not covered by the PHA housing assistance payment. Accordingly, the PHA does not receive the household's rental payment.



Tip:

- In compliance with the rules stated above, recipients must have internal controls to appropriately document and reconcile:
 - amounts of rental income collected from residents (rent receipts should be issued for cash rental payments);
 - amounts of rental income deposited;
 - expenditures of rental income collected and deposited;
 - rental payments made to landlords.

RESPONSIBILITY 6	MONITOR FOR COMPLIANCE AND QUALITY CONTROL
REVIEW AND ASSESS YOUR RENT CALCULATION PP&S FOR QUALITY CONTROL, INCLUDING COMPLIANCE WITH HUD REQUIREMENTS.	



To control quality in the area of rent calculation, do a step-by-step review and analysis of the rent calculation process as an error-reduction strategy. Assign responsibilities between grantees and project sponsors and reduce the assignments to a written agreement. As part of this review:

- ▶ Identify policies, procedures and other tools (e.g. forms, interview checklists, program income receipt and expenditures and other internal controls, etc.) involved in or related to the rent calculation process
- ▶ Determine whether those policies, procedures and tools support correct income and rent determinations
- ▶ Revise existing policies, procedures and tools as needed
- ▶ Create new policies, procedures and tools when necessary
- ▶ Ensure that staff are implementing policies and procedures consistently and utilizing tools as needed



Tips:

- In monitoring, HUD will ask:
 - Are the rents charged accurately calculated, including deductions and utility allowances, if applicable?
 - Does the file documentation show the source(s) of income used in preparing the rent calculations?
 - Do the rent records indicate that participants' incomes are re-examined at least annually?

OTHER RESOURCES

Relevant Regulations/Requirements:

Attached to your grant agreement; the regulations governing your Project are those in effect at the time your grant was awarded. The current statutes and regulations can be found at:

McKinney-Vento Homeless Assistance Act Title IV –

<http://www.hud.gov/offices/cpd/homeless/rulesandregs/laws/title4/index.cfm#shp>

- Supportive Housing Program Regulations –
http://www.access.gpo.gov/nara/cfr/waisidx_04/24cfr583_04.html
- Shelter Plus Care Regulations –
http://www.access.gpo.gov/nara/cfr/waisidx_04/24cfr582_04.html
- Section 8 Moderate Rehabilitation Programs Regulations –
http://www.access.gpo.gov/nara/cfr/waisidx_04/24cfr882_04.html

Office of Management and Budget (OMB) Circulars

Available at: <http://www.whitehouse.gov/omb/circulars/index.html>

For example:

- *OMB Circular A-87* - Cost Principles for State, Local, and Indian Tribal Governments -
http://www.whitehouse.gov/omb/circulars/a087/a87_2004.html
- *OMB Circular A-122* - Cost Principles for Nonprofit Organizations-
http://www.whitehouse.gov/omb/circulars/a122/a122_2004.html
- *OMB Circular A-133* - Audits of States, Local Governments, and Non-Profit Organizations -
<http://www.whitehouse.gov/omb/circulars/a133/a133.html>

Additional Resources:

- HUD's Homeless Resource Exchange (HRE): a broad spectrum of information about program and financial management responsibilities, as well as other information useful to work toward ending homelessness: www.HUDHRE.info
- Tenant Rent Calculations for Certain HUD McKinney Act Programs, CPD Notice 96-03, March 22, 1996 (still in effect) - <http://www.hud.gov/offices/cpd/lawsregs/notices/1996/96-3.pdf>

Supportive Housing Program (SHP)

- Supportive Housing Program desk guide –
<http://www.hud.gov/offices/cpd/homeless/library/shp/shpdeskguide/>
- Understanding SHP –
<http://www.hud.gov/offices/cpd/homeless/library/shp/understandingshp/>

Shelter Plus Care (S+C)

- Enhancing Shelter Plus Care Guide –
<http://www.hud.gov/offices/cpd/homeless/library/spc/shelterplusguide.PDF>
- S+C Resource Manual –
<http://www.hud.gov/offices/cpd/homeless/library/spc/resourcemanual/index.cfm>

Single Room Occupancy (SRO) program

- Understanding SRO –
<http://www.hud.gov/offices/cpd/homeless/library/sro/understandingsro/index.cfm>