

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT

State: Nebraska

The agency does not apply the trust provisions in any case in which the agency determines that such application would work an undue hardship.

The following criteria will be used to determine whether the agency will not count assets transferred because doing so would work an undue hardship:

Criteria would include but are not limited to: whether application of the provisions would deprive the client of medical care such that his/her health or life would be endangered; whether the application of the transfer provisions would deprive a financially dependent family member of food, clothing, or shelter; whether the client or client's representative has made a reasonable effort to recover the assets.

Under the agency's undue hardship provisions, the agency exempts the funds in an irrevocable burial trust.

The maximum value of the exemption for an irrevocable burial trust is \$4,926 (the amount as of the effective date of this approval) which will be increased annually by the percentage change in the Consumer Price Index published by the Federal Bureau of Labor Statistics at the close of the twelve-month period ending on August 31 of such year.