

Welcome to the MULTIFAMILY HOUSING RENTAL HOUSING INTEGRITY IMPROVEMENT PROJECT (RHIP) LISTSERV that brings you up-to-date RHIP related publications, news, information and occupancy tips in an effort to help reduce errors in rent determinations and subsidy calculations.

RHIP TIP ON DEDUCTION FOR DISABILITY ASSISTANCE EXPENSE

1. Families are entitled to a deduction for unreimbursed, anticipated costs for attendant care and “auxiliary apparatus” for each family member who is a person with disabilities, to the extent these expenses are reasonable and necessary to enable any family member 18 years of age or older who may or may not be the member who is a person with disabilities to be employed.
2. This deduction is equal to the amount by which the cost of the care attendant or auxiliary apparatus exceeds 3% of the family’s annual income. However, the deduction may not exceed the earned income received by the family member or members who are enabled to work by the attendant care or auxiliary apparatus.
3. If the disability assistance enables more than one person to be employed, the owner must consider the combined incomes of those persons. For example, if an auxiliary apparatus enables a person with a disability to be employed and frees another person to be employed, the allowance cannot exceed the combined incomes of those two people.

The following are examples of an eligible disability assistance expense:

- The payments made on a motorized wheelchair for the 42-year-old son of the head of the family enable the son to leave the house and go to work each day on his own. Prior to the purchase of the motorized wheelchair, the son was unable to make the commute to work.
- Payments to a care attendant to stay with a disabled 16-year-old child allow the child’s mother to go to work every day.

Please reference Chapter 5 Paragraph **5-10.C.1-3** of *HUD Handbook 4350.3 REV-1 Occupancy Requirements of Subsidized Multifamily Housing Programs*.

Please encourage others to sign-up for the Listserv, so they too can receive current RHIP related information from HUD <http://www.hud.gov/subscribe/maillinglist.cfm>

You can view the RHIP Tips Archives: issues 11-20, under “Listserv-Multifamily RHIP Tips” at <http://www.hud.gov/offices/hsg/mfh/rhiip/mfhrhiip.cfm>.