

unemployment compensation (\$137.60), not the net amount the petitioner receives after tax withholding (\$120.40).

ORDER

The Department's decision is affirmed.

REASONS

Under the Food Stamp Regulations, the amount of a household's monthly allotment is determined according to household income minus any applicable deductions. F.S.M. § 273.9 et. seq. All income, from whatever source, unless specifically excluded is countable as household income. F.S.M. 273.9(b). Unemployment compensation benefits are specifically included in the definition of unearned income. F.S.M. 273.9(b)(2)(ii). There is no exclusion or deduction in the regulations for taxes withheld from unemployment compensation benefits. Moreover, the regulations specifically count gross wages and other forms of *earned* income.

It must be concluded that DCF acted in accordance with its regulations in calculating the amount of the petitioner's

Food Stamps. The Board must therefore uphold its decision.

3 V.S.A. § 3091(d), Fair Hearing Rule 17.

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