JEFFERSON TOWNSHIP
Franklin County, Ohio

POLICY FOR INDIGENT CREMATION OR BURIAL

Section 1. General.
The purpose of this policy is to ensure compliance with Ohio Revised Code §9.15(C) which mandates that a township must bury or cremate a body at the township’s expense when the body is claimed by an indigent person. R.C. § 9.15(C) defined indigent person as someone whose income does not exceed 150% of the federal poverty line when adjusted to the correct family size.

This policy provides guidelines intended for use by the Jefferson Township Board of Trustees when determining indigency status for the person claiming the body of a deceased person residing within the township. The guidelines below adhere to Ohio’s indigency determination as set forth in R.C. §9.15 and federal poverty threshold criterion.

Upon examination of the indigent person’s financial and familial data (in conformance with the guidelines below), the Board shall make a determination as to whether the claimant in indigent.

Section 2. Claimant’s Indigency Status.
When determining indigency status of the person claiming the deceased’s body, Jefferson Township Board of Trustees shall consider gross income of all household members, minus the wage or salary income earned by dependent minors under 18 years of age. Persons meeting the requirements, including income of an “indigent person” of R.C. §9.15 shall qualify for cremation or burial at the Township’s expense.

Gross income includes:
- Pre-tax wages and earnings from employment, interest, annuities, pensions, Social Security, retirement, employment disability, public assistance, Supplemental Security Income (SSI), alimony, child support, unemployment benefits, Workers’ Compensation, and any other indirect income;
  - Do not incorporate noncash benefits, i.e. food stamps and housing subsidiaries, or capital gains and losses

The definitions set forth in Attachment A apply to this policy.

Jefferson Township will provide for indigent burials as follows:
A. Cremations of person meeting the requirements of R.C. § 9.15 shall be done only with prior approval of the Cemetery Sexton.
B. Payment by Jefferson Township for Burial of Indigents shall not exceed Seven Hundred Fifty Dollars ($750.00) for the cost of professional services rendered by funeral directors for cremation or preparation of the body of a deceased indigent for burial less the amount of any contributions, insurance or property, real or personal or of any other thing of value which may be applied toward the burial expenses.
C. Before any payments are made pursuant to this policy, the funeral director must submit the following to the Cemetery Sexton:
1. Two (2) copies of a statement for the amount requested to be paid by the Township pursuant to subsection (b) hereof.  
2. One (1) certified copy of the death certificate and one (1) copy of the cremation permit; and,  
3. Original Application for Indigent Burial Funds completed by the deceased’s representative and funeral home representative for the purpose of determining whether the deceased qualifies to be cremated at the Township’s expense pursuant to R.C. § 9.15. This application shall be prescribed by the Cemetery Sexton and shall be completed, signed and notarized prior to or on the day of the cremation.  

D. If the deceased indigent is proven to be of a faith that prohibits cremation, then the deceased will be buried in Headley Cemetery at the expense of Jefferson Township.  

E. If the decedent’s cremains are not claimed within a reasonable period, the cremains shall be left with the funeral home for a period of 12 months. After this 12 month time period, arrangements shall be made between the Township and the funeral home to inter the cremains at Headley Cemetery. The Township will supply an appropriate marker with proper inscriptions as required by R.C. § 9.15.  

E. If the cremains are claimed after the 12-month period, a fee shall apply should the claimant desire to disinter the cremains.  

F. The Township will supply an appropriate marker with proper inscriptions as required by R.C. § 9.15, for the burial or inurnment of a deceased indigent at Headley Cemetery.  

Section 4. Limitations.  
A. Jefferson Township shall not be responsible for burying or cremating any body found within Jefferson Township, which is claimed by a person not found to be indigent.  

B. All expenses made by a non-indigent claimant shall be paid for by the claimant. When the claimant is determined to be indigent, the manner of cremation, burial, and aspects thereof shall be solely the decision of Jefferson Township and in accordance with R.C. § 9.15.  

C. An indigent person claiming a body may not make independent funeral arrangements and have the bill submitted to Jefferson Township. Should this occur, Jefferson Township is not liable for costs under these circumstances.  

D. Should it be ascertained, after payment by the Township pursuant to section 2 hereof, that such payment was made for a decedent whom the Township did not have the responsibility to cremate or bury pursuant to R.C. § 9.15, the Township shall be entitled to any benefits payable on behalf of such decedent by any person or agency who had the responsibility to pay burial benefits pursuant to R.C. § 9.15, up to an amount totaling the payment made pursuant to section 2 hereof plus the fees for the grave space and the opening and closing.  

Section 4. Public Records Notification.  
Some of the records submitted by claimants, as part of the indigency determination process, may be confidential and not a public record under applicable State and Federal Law. Jefferson Township will consult with legal counsel prior to releasing any such documents to third parties.  

Adopted: April 22, 2015  
Resolution No. 2015-023
Attachment A

Definitions

The following definitions are taken from the US Census Bureau

Income
Income consists of the following 23 components:
1. Earnings (wages, salaries, and self-employment income)
2. Interest income
3. Dividend income
4. Rents, royalties, estate, and trust income
5. Non-government retirement pensions and annuities
6. Non-government survivor pensions and annuities
7. Non-government disability pensions and annuities
8. Social Security
9. Unemployment compensation
10. Workers’ compensation
11. Veterans’ payments other than pensions
12. Government retirement pensions and annuities
13. Government survivor pensions and annuities
14. Government disability pensions and annuities
15. Public assistance (includes TANF and other cash welfare)
16. Supplemental Security Income (SSI)
17. Veterans’ pensions
18. Government educational assistance
19. Child Support
20. Alimony
21. Regular contributions from persons not living in the household
22. Money income not elsewhere classified

Income does not include the following:
1. Noncash benefits (such as food stamps and housing subsidies)
2. Capital gains are losses

Household, Size of
The term “Size of household” includes all the people occupying a housing unit. “Size of family” includes the family householder and all other people in the living quarters who are related to the householder by birth, marriage, or adoption. “Size of related subfamily” includes the husband and wife or the lone parent and their never-married sons and daughters under 18 years of age. If a family has a related subfamily among its members, the size of the family includes the members of the related subfamily.

Alimony
Includes all periodic payments people receive from ex-spouses. Alimony excludes one-time property settlements.
**Child Support**  
Includes all periodic payments a parent receives from an absent parent for the support of children, even if these payments are made through a state or local government office.

**Dividends**  
Includes income people receive from stock holdings and mutual fund shares. Does not include capital gains from the sale of stock holdings as income.

**Earnings**  
The Census Bureau classifies earnings from longest job (or self-employment) and other employment earnings into three types:

1.) Money wage or salary income is the total income people receive for work performed as an employee during the income year. This category includes wages, salary, armed forces pay, commissions, tips, piece-rate payments, and cash bonuses earned, before deductions are made for items such as taxes, bonds, pensions, and union dues.

2.) Net income from nonfarm self-employment is the net money income (gross receipts minus expenses) from one’s own business, professional enterprise, or partnership. Gross receipts include the value of all goods sold and services rendered. Expenses include items such as costs of goods purchased, rent, heat, power, depreciation charges, wages and salaries paid, and business taxes (not personal income taxes). In general, the Census Bureau considers inventory changes in determining net income from nonfarm self-employment; replies based on income tax returns or other official records do reflect inventory changes. However, when respondents do not report values of inventory changes, interviewers will accept net income figures exclusive of inventory changes. The Census Bureau does not include the value of saleable merchandise consumed by the proprietors of retail stores as part of net income.

3.) Net income from farm self-employment is the net money income (gross receipts minus operating expenses) from the operation of a farm by a person on their own account, as an owner, renter, or sharecropper. Gross receipts include the value of all products sold, payments from government farm programs, money received from the rental of farm equipment to others, rent received from farm property if payment is made based on a percent of crops produced, and incidental receipts from the sale of items such as wood, sand, and gravel. Operating expenses include items such as cost of feed, fertilizer, seed, and other farming supplies; cash wages paid to farmhands; depreciation charges; cash rent; interest on farm mortgages; farm building repairs; and farm taxes (not state and federal personal income taxes). The Census Bureau does not include the value of fuel, food, or other farm products used for family living as part of net income. In determining farm self-employment income, the Census Bureau considers inventory changes in determining net income only when they are accounted for in replies based on income tax returns or other official records which reflect inventory changes; otherwise, the Census Bureau does not take inventory changes into account.

**Educational assistance**  
Includes Pell Grants; other government educational assistance; any scholarships or grants; or financial assistance students receive from employers, friends, or relatives not residing in the student's household.
Financial Assistance from Outside of Household
Includes periodic payments people receive from non-household members. This type of assistance excludes gifts or sporadic assistance.

Interest
Includes payments people receive (or have credited to accounts) from bonds, treasury notes, IRAs, certificates of deposit, interest-bearing savings and checking accounts, and all other investments that pay interest.

Other Income
Includes all other payments people receive regularly that are not included elsewhere on the questionnaire. Some examples are state programs such as foster child payments, military family allotments, and income received from foreign government pensions.

Pension or Retirement
Includes payments people receive from eight sources: companies or unions; federal government (Civil Service); military; state or local governments; railroad retirement; annuities or paid-up insurance policies; individual retirement accounts (IRAs), Keogh, or 401(k) payments; or other retirement income.

Public Assistance or Welfare Payments
Includes cash public assistance payments low-income people receive, such as aid to families with dependent children (AFDC, ADC), temporary assistance to needy families (TANF), general assistance, and emergency assistance.

Rents, Royalties, and Estates and Trusts
Includes the net income people receive from the rental of a house, store, or other property, receipts from boarders or lodgers, net royalty income, and periodic payments from estate or trust funds.

Social Security
Includes social security pensions and survivors’ benefits and permanent disability insurance payments made by the Social Security Administration prior to deductions for medical insurance.

Supplemental Security Income
Includes federal, state, and local welfare agency payments to low-income people who are 65 years old or over or people of any age who are blind or disabled.

Unemployment Compensation
Includes payments the respondent received from government unemployment agencies or private companies during periods of unemployment and any strike benefits the respondent received from union funds.

Veterans’ Payments
Includes payments disabled members of the armed forces or survivors of deceased veterans receive periodically from the Department of Veterans Affairs for education and on-the-job training, and means-tested assistance to veterans.

Workers’ Compensation
Includes payments people receive periodically from public or private insurance companies