

Trust Type	Third Party	1396p(d)(4)(A) 1 st party Medicaid Payback OAC 317:35-5-41.6(6)(A)	1396p(d)(4)(C) Pooled 1 st party Medicaid Payback OAC 317:35-5-41.6(6)(C)
Established By	Third party – not PWD	Individual, Parent, grandparent, legal guardian, court	Individual, Parent, grandparent, legal guardian, court
Funded By Assets From	Third party	Person w/disability	Person w/disability
Beneficiary	Person w/disability	Sole benefit – only person w/disability	Sole benefit – only person w/disability
Distributions	Payments to 3rd parties	Payments to third parties	Payments to third parties
Medicaid payback?	No	Yes	Yes
Disability	SSA Definition & Determination	SSA Definition & Determination	SSA Definition & Determination
Age Limit	No	Funded before age 65	Varies state to state Ok transfer penalty for 65 and over
Uses	<ul style="list-style-type: none"> •Parent planning for child with disability •Inheritance directed to SNT •Life insurance directed to SNT •IRA directed to SNT w/o 	<ul style="list-style-type: none"> •Personal Injury •Inheritance or life insurance payable to person with disability •IRA w/o penalties per IRS 	<ul style="list-style-type: none"> •Personal Injury •Other court settlements •Inheritance or life insurance payable to person with disability •Retroactive SS benefits