

MAGI COUNTING INCOME CHART

The following guide illustrates how to determine whose income counts in the tax-filer or non-filer household. Counting income depends on the type of household (tax or non-filer) and which individual is involved. See chart below for application of the rules.

Counting Income Tax Household

	Tax Filer(s)	Tax Dependent – child of tax filer – does not meet an exception
Tax Household	<p>Count income of tax filer and co-filer spouse. Include live in spouse’s income if not already included in tax HH.</p> <p>Only count income of tax dependents who expect to file a tax return.</p>	<p>Count income of tax filer(s)</p> <p>Count income of the tax dependent applicant, and other tax dependents who expect to file a tax return. Count the income of the tax dependent’s spouse if not included in the tax household.</p>

Counting Income Non- Filer Household

	Tax Dependent – not child of tax filer (non-filer rules)	Adult – age 19 or older	Medicaid age child – under the age of 19
Non-filer rules	<p>Count income for own household regardless of whether they expect to file taxes and count income of live-in spouse.</p> <p>If the tax dependent has children under age 19 in the household, count income of children under age 19 if they expect to file return.</p> <p>If the tax dependent is under age 19 (see last column for Medicaid age child-under age 19)</p>	<p>Count income of applicant and spouse, if in home.</p> <p>Count income of children in household under 19 only if expect to file return</p>	<p>If parent(s) is not in the household count income for own household regardless of whether they expect to file taxes and count income of live in spouse and live in siblings under age 19.</p> <p>If the Medicaid age child has children under age 19, count income of children under age 19 if expect to file return.</p> <p>If parent(s) is in the household, count the income of the parent(s). Do not count income of the child and siblings under age 19 unless they expect to file a tax return.</p>