

Counting Income using Tax Household Rules

Counting Income using Tax Household Rules		Counting Income using Non-Filer Household Rules (also applies if household meets an exception)		
Countable Income for Tax Filer(s)	Countable Income for Tax Dependent	Countable Income for Tax Dependent who is not the child of the tax filer (Exception 1)	Countable Income for Adult (age 19 or older)	Countable Income for Medicaid Age Child (under age 19) (Exception 2 & 3)
<p>Count income of the tax filer and the co-filer spouse. Include live in spouse's income if not already included in tax HH.</p> <p>Only count income of the tax dependents who expect to file a tax return.</p>	<p>Count income of the tax filer(s).</p> <p>Count income of <u>(insert HH member's name here)</u> and other tax dependents who expect to file a tax return. Count the income of <u>(insert HH member's name here)</u>'s spouse if not included in the tax household.</p>	<p>Count income for <u>(insert HH member's name here)</u>'s own household regardless of whether they expect to file taxes and count income of <u>(insert HH member's name here)</u>'s live-in spouse.</p> <p>If <u>(insert HH member's name here)</u> has children under age 19 in the household, count income of children under age 19 if they expect to file return.</p> <p><u>If the tax dependent is under age 19, also see last column (Medicaid age child-under age 19.)</u></p>	<p>Count income of <u>(insert HH member's name here)</u> and spouse, if in home.</p> <p>Count income of children in household under 19 only if expect to file return</p>	<p>If <u>(insert HH member's name here)</u> does not have a parent(s) in the household, count <u>(insert HH member's name here)</u>'s income regardless of whether they expect to file taxes and count income of their live in spouse and live in siblings under age 19.</p> <p>If <u>(insert HH member's name here)</u> has parent(s) in the household, count the income of the parent(s). Do not count income of <u>(insert HH member's name here)</u> and siblings under age 19 unless they expect to file a tax return.</p> <p>If <u>(insert HH member's name here)</u> has their own children under age 19, count income of children under age 19 if expect to file return.</p>

Any applicant that meets requirements under column 1, 2 or 3 of the **MAGI HH Comp Chart** will fall under one of the options in Column 1 or 2 of the **Counting Income Chart**.

1. These individuals are the named filer of the tax return. They may or may not have tax dependents.
2. These individuals appear on the return of the filer as a dependent and they are the child (regardless of age) of the tax filer. Even if the dependent child also files their own return, we would still determine them under "Tax Dependent – child of tax filer".

Any applicant that meets requirements under column 4, 5, or 6 of the **MAGI HH Comp Chart** will fall under one of the options in Column 3, 4 or 5 of the **Counting Income Chart**.

3. This covers tax dependents that appear on the return of another but are NOT the child of the tax filer.
4. This is used to determine whose income to count for an applicant 19 yrs or older, that either does not appear on a tax return or meets Exception 1.
5. This is used to determine whose income to count for any child under 19 that does not appear on ANY tax return or appears on a return, but meets an exception.
 - READ EACH PARAGRAPH until you find the description that matches your applicant. Each paragraph describes a different situation. Read each independently to determine if they apply to the child applicant.
 - When the first paragraph begins, "If parent(s) is not in the household..." it means that the child has NO parent in the home. This child is living in a home with some other supervision other than their parent. (ex: living with grandparents, guardian, aunt, etc.)

It is possible to use ONLY column 2 and 3 of the Non Filer chart. Column 2 and 3 together, cover all possible ages of individual who fall under non-filer rules.