- WAC 182-509-0360 MAGI income—How the income of a child age eighteen or younger or a tax dependent is counted. The medicaid agency determines what income is counted when determining eligibility for modified adjusted gross income (MAGI)-based Washington apple health under WAC 182-509-0300.
- (1) When determining countable income for persons described in subsections (2) through (4) of this section, the countable income of a child age eighteen or younger or of a tax dependent is included only when it meets the threshold required for tax filing under 26 U.S.C. Sec. 6012 (a)(1). For purposes of this section, countable income of a child or tax dependent does not include Social Security dependent benefits.
- (2) Determining countable income of a tax filer. The countable income of a tax filer includes the countable income of each member in the tax filer's medical assistance unit (MAU) under WAC 182-506-0012(1).
- (3) Determining countable income of a tax dependent. The countable income of a tax dependent includes the countable income of each member in the tax dependent's MAU under WAC 182-506-0012(2).
- (4) Determining countable income of a nonfiler. The countable income of a nonfiler, including a person considered a nonfiler under WAC 182-506-0012 (2) (b) (ii), includes the countable income of each member in the nonfiler's MAU under WAC 182-506-0012 (3).

[Statutory Authority: RCW 41.05.021 and 41.05.160. WSR 17-02-001, § 182-509-0360, filed 12/21/16, effective 1/21/17. Statutory Authority: RCW 41.05.021, Patient Protection and Affordable Care Act (P.L. 111-148), 42 C.F.R. §§ 431, 435, 457, and 45 C.F.R. § 155. WSR 14-01-021, § 182-509-0360, filed 12/9/13, effective 1/9/14.]