

**WAC 182-509-0330 MAGI income—Earned income.** For purposes of determining eligibility for modified adjusted gross income (MAGI)-based Washington apple health (WAH) (see WAC 182-509-0300):

(1) Earned income is income received from working. This includes, but is not limited to:

- (a) Wages;
- (b) Salaries;
- (c) Tips;
- (d) Commissions;

(e) Profits from self-employment activities as described in WAC 182-509-0365; and

(f) One-time payments for work done over a period of time, if the income is received in the month of application.

(2) When earned income must be counted, the agency computes the countable amount based on deductions from income allowed by the Internal Revenue Service when determining a person's tax liability.

(3) See WAC 182-509-0370 for information on how self-employment income is counted.

[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, § 182-509-0330, filed 12/9/13, effective 1/9/14.]