

**WAC 182-506-0012 Determining a person's medical assistance unit.**

This section applies to people whose financial eligibility for Washington apple health coverage is based on modified adjusted gross income methodology.

(1) Determining a tax filer's medical assistance unit (MAU).

(a) A tax filer is a person who:

(i) Expects to file a federal income tax return; and

(ii) Does not expect to be claimed as a tax dependent on a federal income tax return.

(b) If the applicant or recipient is a tax filer, the following people constitute the applicant's or recipient's MAU:

(i) The tax filer;

(ii) The tax filer's spouse, if residing with the tax filer; and

(iii) Everyone the tax filer expects to claim as a tax dependent.

(2) Determining a tax dependent's MAU.

(a) A tax dependent is a person who expects to be claimed as a tax dependent on a tax filer's federal income tax return.

(b) If the applicant or recipient is a tax dependent:

(i) The following people constitute the tax dependent's MAU unless the tax dependent meets one of the exceptions in (b)(ii) of this subsection:

(A) The tax dependent;

(B) The tax dependent's spouse, if living with the tax dependent;

(C) The tax filer who claims the tax dependent;

(D) The spouse of the tax filer who claims the tax dependent, if living with the tax filer; and

(E) All tax dependents claimed by the tax filer.

(ii) A tax dependent who meets one of the exceptions below is treated as a nonfiler under subsection (3) of this section:

(A) A tax dependent who is neither the spouse nor the child of the tax filer;

(B) A child under age nineteen who resides with both parents and those parents do not file a joint tax return; or

(C) The tax dependent expects to be claimed by a noncustodial parent.

(3) Determining a nonfiler's MAU.

(a) A nonfiler is a person who does not expect to file a federal income tax return and either:

(i) Does not expect to be claimed as a dependent; or

(ii) Meets one of the exceptions listed in subsection (2)(b)(ii) of this section.

(b) If the applicant or recipient is a nonfiler, the nonfiler and the following people constitute the applicant's or recipient's MAU, but only if residing with the nonfiler:

(i) The nonfiler's spouse;

(ii) The nonfiler's children under age nineteen; and

(iii) If the nonfiler is under age nineteen, the nonfiler's parents and the nonfiler's siblings under age nineteen.

[Statutory Authority: RCW 41.05.021 and 41.05.160. WSR 16-07-006, § 182-506-0012, filed 3/3/16, effective 4/3/16.]