

WAC 182-509-0370 MAGI income—How self-employment income is counted. For purposes of determining eligibility for modified adjusted gross income (MAGI)-based Washington apple health, the medicaid agency counts self-employment income by:

(1) Adding together gross self-employment income and any profit made from selling business property or equipment over a period of time; and

(2) Subtracting business expenses and income deductions allowed by the Internal Revenue Service that the person would be entitled to if they were filing a federal tax return and either:

(a) Averaging the income to come up with a monthly amount based on the period of time the business has been in operation within the last year; or

(b) Averaging the income over a representative period of time if the current income does not represent the person's projected income as shown by clear indications of future changes in income; or

(c) By averaging the self-employed income and deductions claimed on the previous year's tax return over a representative period of time.

[Statutory Authority: RCW 41.05.021 and 41.05.160. WSR 21-17-085, § 182-509-0370, filed 8/13/21, effective 9/13/21. 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, § 182-509-0370, filed 12/9/13, effective 1/9/14.]