

Chapters 477 NAC 14 through 19 apply to the following: Parents/Caretaker Relatives, Children/Children in an IMD/Children and Young Adults Eligible for Non-IV-E Assistance, Pregnant Women, 599 CHIP, Former Wards, Hospital Presumptive

## CHAPTER 15-000 HOUSEHOLD OR UNIT SIZE FOR MAGI-BASED PROGRAMS

**15-001 HOUSEHOLD SIZE FOR A TAX FILER:** The individual who expects to file a tax return plus all persons whom the individual expects to claim as a tax dependent. See Appendix 477-000-006 on how to construct a Medicaid household.

If an individual does not intend to file an income tax return and do not expect to be claimed as a dependent for the tax year, non-filer rules apply. If the tax filer cannot reasonably establish that another individual is a tax dependent of the tax filer for the tax year in which Medicaid is sought, the inclusion of the individual in the household of the tax filer is determined by using non-filer rules.

**15-002 MARRIED COUPLES:** In the case of married couples living together or filing jointly, each spouse will be included in the household of the other spouse, regardless of whether they expect to file a joint tax return or whether one spouse expects to be claimed as a tax dependent by the other spouse.

**15-003 INDIVIDUAL CLAIMED AS A TAX DEPENDENT:** In the case of an individual who expects to be claimed as a tax dependent by a tax filer for the taxable year of an eligibility determination, the household is the household of the tax filer claiming the individual as a tax dependent, except when

1. The individual expects to be claimed as a tax dependent of someone other than a spouse or a biological, adopted, or step parent;
2. The individual is under nineteen (19) years old, expects to be claimed by one (1) parent as a tax dependent, and is living with both parents, but the parents are not expected to file a joint return.
3. The individual is under nineteen (19) years old and expects to be claimed as a tax dependent by a non-custodial parent.
  - a. To be considered a non-custodial parent, a court order, binding separation, divorce, or custody agreement establishing custody must exist.
  - b. If no court order exists, or in the event of a shared custody agreement, the custodial parent is the parent with whom the child spends most nights.
  - c. In the event of a joint custody arrangement, the child's household includes the individuals listed at 477 NAC 15-005 that reside in either household.

If a tax dependent meets an exception, see Household Size for a Non-Tax Filer at 477 NAC 15-005.

15-004 CHILDREN WHO EXPECT TO FILE BUT DO NOT EXPECT TO BE CLAIMED: When a child under nineteen (19) years old resides with his/her parent(s) and expects to file a tax return, but does not expect to be claimed as a tax dependent by his/her parents(s), non-filer rules shall be applied when constructing the child's household size.

15-005 HOUSEHOLD SIZE FOR A NON-TAX FILER: The individual and, if living with the individual,

1. The individual's spouse;
2. The individual's natural, adopted, and step children under nineteen (19) years old; and
3. In the case of individuals under nineteen (19) years old, the individual's natural, adopted, and step parents, and natural, adoptive, and step siblings under nineteen (19) years.

15-006 FAMILY SIZE USING MODIFIED ADJUSTED GROSS INCOME METHODOLOGY (MAGI): The number of persons counted as members of an applicant's/client's household. When determining the family size of other individuals who have a pregnant woman in their household, the family size is counted as the pregnant woman plus the number of children she is expected to deliver.

15-007 REASONABLY PREDICTABLE CHANGE IN FAMILY SIZE: See 477 NAC 16-001.03.