Parents/Caretaker Relatives, Children, Pregnant Women, 599 CHIP, Former Ward: CHAPTERS 14-18

CHAPTER 14-001 - HOUSEHOLD/UNIT SIZE

14-001.01 Household Size for a Tax Filer: The individual expected to file a tax return plus all persons whom the individual expects to claim as a tax dependent. See 477-000-006 on how to construct a Medicaid household.

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

14-001.02 Married Couples: In the case of married couples living together, 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. If the married couples are not filing jointly, non-filer rules apply.

14-001.03 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 such 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 under the age 19, a full time student in secondary school and will graduate before age 19, who expects to be claimed by one parent as a tax dependent and are living with both parents, but the parents are not expected to file a joint return.
3. Individuals under age 19, a full time student in secondary school and will graduate before age 19, who expect 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. In no such order exists, or in the event of a shared custody agreement the custodial parent is the parent with whom the child spends most nights.

Note: If a tax dependent meets an exception see household size for a non-tax filer at 477 NAC 14-001.04.

14-001.04 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 age 19.

3. In the case of individual's under age 19, the individual's natural, adopted and step parents and natural, adoptive and step siblings under age 19.

14-001.05 Family Size Using Modified Gross Adjusted Income (MAGI) Methodology: Means the number of persons counted as members of an individual'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.