

441—75.72(249A) MAGI household composition. For the purpose of determining financial eligibility, each applicant's or member's household is determined based on federal tax policy and with regard to the applicant's or member's federal tax status as described below.

75.72(1) Applicant or member is a tax-filer. An applicant or member who expects to file a federal tax return for the year in which the applicant or member requests Medicaid and does not expect to be claimed as a tax dependent by another taxpayer is considered a tax-filer. A tax-filer's Medicaid household includes:

- a. The tax-filer,
- b. The tax-filer's spouse, under either of the following circumstances:
 - (1) The tax-filer and spouse are living together, or
 - (2) The expected tax status is married filing jointly, regardless of whether the spouse is present in the home, and
- c. Each dependent that the tax-filer expects to claim.

75.72(2) Applicant or member is a tax dependent. An applicant or member who expects to be claimed as a tax dependent on a federal tax return for the year in which the applicant or member requests Medicaid is a tax dependent. A tax dependent's Medicaid household is the same as the tax-filer who claims the dependent, except the dependent's household is determined pursuant to subrule 75.72(3) when the dependent:

- a. Expects to be claimed by someone other than a spouse or parent.
- b. Is a child under the age of 19 who expects to be claimed by one parent while living with two parents who do not expect to file a joint return.
- c. Is a child under the age of 19 who expects to be claimed by a noncustodial parent in accordance with a court order or binding separation, divorce, or custody agreement establishing physical custody controls. If there is no such order or agreement, the custodial parent is the parent with whom the child spends most nights pursuant to subparagraph 75.50(2)“c”(2).

75.72(3) Applicant or member is a non-filer (does not file taxes) and is not claimed as a tax dependent.

- a. This subrule applies to an applicant or member who:
 - (1) Does not expect to file a federal tax return for the year in which Medicaid is requested,
 - (2) Does not expect to be claimed as a tax dependent for the year in which Medicaid is requested, or
 - (3) Meets an exception described in paragraph 75.72(2)“a,” “b,” or “c.”
- b. The household consists of the applicant or member and each of the following who is living with and in relation to the applicant:
 - (1) Parent, when the applicant or member is a child under the age of 19.
 - (2) Spouse.
 - (3) Child under the age of 19.
 - (4) Sibling under the age of 19, when the applicant or member is a child under the age of 19.
- c. For the purpose of paragraph 75.72(3)“b,” “living with” must be in accordance with subrule 75.50(2).

75.72(4) Married couples. In the case of a married couple living together, each spouse will be included in the household of the other spouse, regardless of federal tax status.

75.72(5) Pregnancy.

a. *Household size.* In establishing eligibility for a pregnant woman or any person whose household includes a pregnant woman, the unborn child (or children if more than one fetus exists) will be considered when determining the number of persons in the household.

b. *Verification of pregnancy.* The applicant's or member's attestation of the pregnancy, date of conception, due date, and number of children expected to deliver will serve as verification unless questionable as determined by the department.

75.72(6) Applicant or member attestation of federal tax status. The department will accept the applicant's or member's statement of the applicant's or member's federal tax status and claimed dependents or such statement from an adult who is living with and in the Medicaid household of an applicant or member who is a child.