



Policy Directive 2017-09-01

Title: IBU for 18 or Younger and Filing Taxes

Date: 09/15/2017

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Program impacted: MAGI

In KDHE Policy Memo 2017-08-02, special instructions were provided for 18 year olds who file taxes, live with their parents and their parents do not file taxes. It has been discovered that special instructions are actually needed for individuals age *18 or younger*.

When a child, age 18 or younger, is living with their parents, the parental income must always be used in their determination. The MAGI Building IBUs chart has been updated to reflect this. The updated chart can be found in the Policy Appendix.

In situations where the parents are not filing taxes, but the child IS filing taxes, no tax records can be entered for the child into KEES in order for the rules to correctly count the parental income. Even though the child has reported filing taxes, a tax record is NOT created for the child. If a tax record was already data accepted or created for the child, it must be removed. A non-filing tax record will still be created for the parents.