

Desk Aid 56A- Income Counted for MAGI and Premium Tax Credits (PTC)

Income Source	MAGI Medi-Cal from 1040	PTC from 1040
Employment (wages: salary, back pay; differential wage payments; Government cost-of-living allowances; Nonqualified deferred compensation, notes received for services; severance pay; sick pay; vacation, annual leave, and paid holidays; strike and lockout benefits, cash payments for stock appreciation rights; allowances and reimbursements for travel, transportation, or other business expenses; commissions; advance commissions; tips; bonuses; awards, and fringe benefits not provided on a pre-tax basis (including non-clergy housing, meals and transportation), disability pension under a plan that is paid for by your employer, guaranteed annual wages paid during period of unemployment by employer under a union agreement, employer paid supplemental unemployment benefits from an employer financed fund, fees received by clergy for services performed, IHSS wages NOT related to a Home and Community Based Waiver case, and other, W-2	Count taxable (line 7)	Count taxable (line 7)
Interest income (taxable and non-taxable), 1099- INT	Count gross (line 8a and 8b)	Count gross (line 8a and 8b)
Ordinary/qualified dividends , 1099-DIV	Count taxable (line 9a)	Count taxable (line 9a)
Taxable refunds, credits, or offsets of state/local income taxes	Count taxable (line 10)	Count taxable (line 10)
Alimony received	Count taxable (line 11)	Count taxable (line 11)
Business (or loss), Schedule C or C-EZ	Count taxable (line 12)	Count taxable (line 12)
Capital gain (or loss), Schedule E	Count taxable (line 13)	Count taxable (line 13)
Other gains (or losses), Form 4797	Count taxable (line 14)	Count taxable (line 14)
Individual Retirement Account (IRA) Distributions , 1099-R	Count taxable (line 15b)	Count taxable (line 15b)
Pensions, Department of Defense Retirement Board military retirement, endowment contracts paid as annuities and taxable annuities , 1099-R	Count taxable (line 16b)	Count taxable (line 16b)
Rental real estate, royalties, partnerships, S-Corporations, Trusts, etc. (or loss), Schedule E	Count taxable (line 17)	Count taxable (line 17)
Farm income (or loss), Schedule F	Count taxable (line 18)	Count taxable (line 18)

Desk Aid 56A- Income Counted for MAGI and PTC, Cont'd

Income Source	MAGI Medi-Cal from 1040	PTC from 1040
<ul style="list-style-type: none"> • State of Federal unemployment compensation, 1099-G • State Disability Insurance (SDI), when treated as unemployment compensation, 1099-G • Railroad Unemployment benefits, 1099-G • Trade Readjustment allowances, 1099-G • Unemployment assistance under the Disaster Relief and Emergency Assistance Act of 1974, 1099-G • Unemployment assistance under the Airline Deregulation Act of 1974 Program, 1099-G 	Count taxable (line 19)	Count taxable (line 19)
Social security benefits (taxable and non-taxable), SSA-1099	Count gross (line 20a & 20b)	Count gross (line 20a & 20b)
Railroad retirement benefits (taxable and non-taxable), RRB-1099	Count gross (line 20a & 20b)	Count gross (line 20a & 20b)
Accelerated death benefits/viatical settlements paid to persons with a financial interest in the insured's business	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Activity not for profit , Pub 535	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Alaska Permanent Fund dividends	Count taxable (line 21- other income)	Count taxable (line 21- other income)
AmeriCorps State/National Stipend and Education Award	Count taxable (line 21- other income)	Count taxable (line 21- other income)
AmeriCorps NCCC Stipend and Education Award	Count taxable (line 21- other income)	Count taxable (line 21- other income)
AmeriCorps Vista Stipend and Education Award	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Bribes	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Bartering , 1099-B, Pub 525	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Blood, plasma, sperm, egg, embryo, or compensation received for other body parts	Count taxable (line 21- other income)	Count taxable (line 21- other income)

Desk Aid 56A- Income Counted for MAGI and PTC, Cont'd

Income Source	MAGI Medi-Cal from 1040	PTC from 1040
Coverdale education savings account	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Court awards/judgments/settlements for compensation for lost wages/profits, breach of contract, pension rights, interest on awards, patent or copyright infringement and punitive damages	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Cancellation of non-business debt, unless intended as a gift, that is in excess of : <ul style="list-style-type: none"> • amounts of insolvency • amounts discharged in bankruptcy • with regard to mortgage cancellation, in excess of the cost of your principal residence plus improvements, 1099-C 	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Clergy housing and utility allowance in excess of market rate and actual cost respectively	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Clinical trial participation remuneration and amounts in excess of expenses minus \$2,000, 1099-Misc and 42 U.S.C. Section 1396a(e)(14)	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Credit Card Insurance or Disability Payment	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Disability income- taxed (taxed private disability insurance premiums paid for by employer) Pubs 525 and 907, 1099 and 1099-A	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Endowment Contracts paid as lump sum before death in excess of costs (not applicable a veteran's endowment contract)	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Foreign Earned Income (taxable and non-taxable), Form 2555	Count gross (line 21- other income)	Count gross (line 21- other income)
Foster care, maintaining a space in your home	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Gambling winnings: gambling, lottery, raffles, Form W2-G	Count taxable (line 21- other income)	Count taxable (line 21- other income)

Desk Aid 56A- Income Counted for MAGI and PTC, Cont'd

<i>Income Source</i>	<i>MAGI Medi-Cal from 1040</i>	<i>PTC from 1040</i>
Health savings account	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Hobby income, or from an activity you did not expect to see a profit	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Host or hostess gift or gratuity	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Income from illegal activities (Schedule C or Schedule C-EZ)	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Income from the rental of personal property (not business income)	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Interest income not received because the interest charged was below the applicable federal rate	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Job Corps earnings/stipend	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Jury duty pay in excess of costs	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Kickbacks	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Life insurance proceeds turned over for price, e.g. surrender in excess of the cost of the insurance	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Long-term care benefits (LTC) - taxable amount- 1099 LTC	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Manufacturer incentive payments	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Medical Savings Account (Archer-Medicare), Pub 969	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Net Operating Loss Carryover, Subtract from other line 21 income , Pub 536	Subtract losses	Subtract losses

Desk Aid 56A- Income Counted for MAGI and PTC, Cont'd

Income Source	MAGI Medi-Cal from 1040	PTC from 1040
Prizes and awards	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Pulitzer, Noble or similar prize	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Qualified Tuition Program, Pub. 970	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Qualified reservist distribution from health flexible spending account, W-2, Pub 525	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Recoveries of amounts deducted or for which a credit was taken in an earlier year. Refunds/reimbursements/rebates of itemized deductions	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Reemployment Trade Adjustment Assistance (RTAA) payments made by a state agency, 1099-G	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Rental of personal property; not self-employed	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Rewards	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Reimbursement for Employment Agency Fee	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Scholarships, awards fellowship grants <u>not used</u> for living expenses, Pub. 970	NOT counted (line 21- other income)	Count taxable (line 21- other income)
Scholarships, awards, fellowship grants <u>used</u> for living expenses, Pub. 970	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Self-employment (in excess of expenses), Schedule K-1, Schedule SE	Count taxable (line 21- other income)	Count taxable (line 21- other income)
State tax refund in excess of prior year state tax deducted	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Stolen property received	Count taxable (line 21- other income)	Count taxable (line 21- other income)

Desk Aid 56A- Income Counted for MAGI and PTC, Cont'd

<i>Income Source</i>	<i>MAGI Medi-Cal from 1040</i>	<i>PTC from 1040</i>
Strike and lockout benefits	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Unearned income in-kind/personal expenses paid by another, including a corporation	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Unemployment benefits paid by a union	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Utility rebates	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Whistleblower's award	Count taxable (line 21- other income)	Count taxable (line 21- other income)
Work training program payments - entire amount paid by a state welfare agency if greater than what would otherwise be a paid for public welfare benefits	Count taxable (line 21- other income)	Count taxable (line 21- other income)

Desk Aid 56A- Income Counted for MAGI and PTC, Cont'd

<i>One-Time Lump Sum PAYMENT</i>	<i>MAGI Medi-Cal from 1040</i>	<i>PTC from 1040</i>
Cancellation of debt	Count in month received	Count as annual income
Education scholarships, awards, fellowship grants NOT used for living expenses	Not counted	Count as annual income
Education scholarships, awards, fellowship grants <i>used</i> for living expenses	Count in month received	Count as annual income
Employee accrued vacation, annual leave, or sick pay	Count taxable amount in the month received	Count as annual income
Employee back pay awarded in a settlement	Count in month received	Count as annual income
Gambling winnings	Count in month received	Count as annual income
Insurance settlements due to death, personal injury, damage, or loss of property	Not counted	Not counted
Lottery Winnings	Count in month received	Count as annual income
Prizes and awards	Count in month received	Count as annual income
Retroactive Social Security and Railroad Retirement benefits	Count in month received	Count as annual income
Retroactive unemployment insurance benefits	Count in month received	Count as annual income
Surviving spouse or beneficiary receives salary or wages from decedent's employer	Count in month received	Count as annual income
Surviving spouse or beneficiary receives lump sum qualified retirement plan distribution from decedent's employer	Count taxable amount in month received	Count taxable amount as annual income