

REQUIRED TO FILE WORKSHEET  
 (Source: IRS Publication 929 – 2018)

**EARNED INCOME ONLY**

<b>Marital Status</b>	<b>Annual Income Limit</b>
Single – Under 65 and not blind	\$12,000
Single – Either 65 or older or blind	\$13,600
Single – 65 or older and blind	\$15,200
Married – Under 65 and not blind	\$12,000
Married – Either 65 or older or blind	\$13,300
Married – 65 or older and blind	\$14,600

**UNEARNED INCOME ONLY**

<b>Marital Status</b>	<b>Annual Income Limit</b>
Single – Under 65 and not blind	\$1,050
Single – Either 65 or older or blind	\$2,650
Single – 65 or older and blind	\$4,250
Married – Under 65 and not blind	\$1,050
Married – Either 65 or older or blind	\$2,350
Married – 65 or older and blind	\$3,650

**BOTH EARNED AND UNEARNED INCOME – Annual Income Limit**

1. Enter dependent’s earned income plus \$350. \_\_\_\_\_
2. Minimum amount. \$1,050
3. Compare lines 1 and 2. Enter the **larger** amount. \_\_\_\_\_
4. Maximum amount. \$12,000
5. Compare lines 3 and 4. Enter the smaller amount. \_\_\_\_\_
6. Enter the dependent’s gross income. If line 6 is more than line 5,  
 the dependent **must** file. \_\_\_\_\_

(Examples on page A-19-2)

**Required to File Examples:**

**Earned Income Only:**

William is 16. His mother claims him as a tax dependent on her federal tax return. William works part-time and earns \$583.34 per month, or \$7,000 annually. He does not have any unearned income. William is **not required to file** because he has earnings less than the Earned Income filing threshold of \$12,000. His income is not used in the Medicaid budget.

**Unearned Income Only:**

Sarah is 18 and single. Her parents claim her as a tax dependent on their federal tax return. Sarah receives taxable dividend payments of \$170 per month (\$2,040 annually). She does not work. Sarah is **required to file** because she has unearned income that is greater than the Unearned Income filing threshold of \$1,050. Her income is used in the Medicaid budget.

**Combined Earned and Unearned Income:**

**Example 1:** Joe is a 20 year old college student claimed as a tax dependent by his parents. He is single and not blind. He has taxable interest income of \$200 annually and earns \$2,750 annually from a part-time job. Joe is **not required to file** because his gross income of \$2,950 (\$200 interest plus \$2,750 wages) isn't more than \$3,100, the amount that is entered on line 5 of the "Required to File Worksheet." See computation of Example 1 below.

**Example 2:** Same example as #1 except Joe has \$600 taxable interest income. Joe is **required to file** because his gross income of \$3,350 (\$600 interest plus \$2,750 wages) is more than \$3,100 which is the amount that is entered on Line 5. See computation of Example 2 below.

Example #1		Example #2	
1 - Earned Income + \$350 = (\$2,750 + 350)	\$3,100	1 - Earned Income + \$350 = (\$2,750 + 350)	\$3,100
2 - Minimum Amount =	\$1,050	2 - Minimum Amount =	\$1,050
3 - Enter larger of lines 1 & 2	\$3,100	3 - Enter larger of #1 or #2	\$3,100
4 - Maximum Amount =	\$12,000	4 - Maximum Amount =	\$12,000
5 - Enter smaller of lines 3 & 4	\$3,100	5 - Enter smaller of lines 3 & 4	\$3,100
6 - Dependent's gross income (\$2,750 + \$200)	\$2,950	6 - Dependent's gross income (\$2,750 + \$600)	\$3,350
No tax return is required for dependent (Joe) because \$2,950 is less than \$3,100 (Line 6 is <u>less than</u> Line 5)		Tax return is required for dependent (Joe) because \$3,350 is greater than \$3,100 (Line 6 is <u>more than</u> Line 5)	