

# MAGI Income Types

Countable income for MAGI is based on tax rules. In most situations, if income is taxable it is counted in the eligibility determination; if the income is not taxable it is exempt (with a few exceptions). Outlined below are some of the most common types of income. If an applicant reports a type of income that is not indicated on either of the following charts, the KDHE DHCF Policy team must be consulted for guidance.



**Taxable =  
Countable**



**Not Taxable =  
Exempt**



## Exempt Income

Do not enter these types of income into the system.

Category	Type	Comments
<b>Annuities, Trusts</b>	Special-needs Trust	Payments are made directly to vendors
<b>Child Support</b>	Current payments	
	Arrears payments	
	Voluntary payments	
<b>Disability</b>	Worker's Comp	Not required to determine if individuals plan to return to work.
	Disability (non SSA)	
<b>Earnings</b>	Strike Pay	
	Blood and Plasma Sales	
<b>Educational Income</b>	Grants	
	Scholarships	
	Loans	
	Veteran's educational income	
	Monthly living benefits (stipends)	
<b>Government Payments</b>	Adoption Assistance Subsidy	
	Cash Assistance	
	Disaster/Emergency Assistance	
	Foster Care	
	HUD Payments	
	Tax Refunds/Rebates/Credits	
	Gate Money	
<b>Insurance Payments</b>	Life insurance/Burial	
	Repair or Replacement of property	
<b>Interest Dividends and Investments</b>	Interest on Burial Fund	
	Life Insurance Dividends	
<b>Loans, Gifts, and Contributions</b>	Cash Gifts	
	Loans	
	Deemed Sponsor income	
<b>Native American Income</b>	Payments from Tribal owned land	Income from Gaming is COUNTABLE. All per capita income received by Kansas tribe members is from gaming. Non-Kansas tribes will require additional research.
	Tribal Disbursements *	
	Indian Affairs income	
	Claims/Resettlement income	
<b>Reimbursements</b>	Reimbursements or Refunds	
<b>Social Security</b>	SSI	
<b>Veteran's income</b>	Veterans – Aid and Attendance	Note: Only countable VA income is VA-Pension
	UME – Unusual Medical Expenses	
	Reduced VA Pension – LTC	
	VA Work Therapy	
	VA Housing Allowance	
	Veterans Disability	
<b>Work Program/Training</b>	WIA – Incentive or Training Allowance	
	Work Employment Program Payments	
	VR Training Allowance	
<b>Miscellaneous</b>	Monies withheld to recover an overpayment	
	Vendor Payments	
	Allocated Income	
	Ministerial Housing Allowance	

## Countable Income

The following income sources are countable income. The chart below will tell you the type of income and any additional comments.

Category	Type	Comments
<b>Annuities and Trusts</b>	Annuities	Submit to the KDHE DHCF Policy team for guidance when needed.
	Trusts (non-special needs)	
<b>Child/Spousal Support</b>	Spousal Support	
<b>Contract Sales</b>	Contract Sales	
<b>Earnings</b>	Bonus, Commissions, Tips	
	Seasonal Employment	
	Wages	
	Overtime	
<b>Interest, Dividends, and Investments</b>	Dividends	
	Interest	
<b>Native American Income</b>	Per capita income from Gaming	This represents all per capita income received by the Kansas tribes. Non-Kansas tribes will require additional research.
<b>Oil Royalties/Mineral Rights</b>	Oil Royalties/Mineral Rights	
<b>Railroad</b>	Railroad Benefits	
<b>Retirements, Pensions</b>	Pensions/Other Retirements	
	KPERS	
<b>Self-employment</b>	Rental Income	Note: For rental income it is not relevant whether they work at least 20 hours per week or not.
	Self-employment	
<b>Social Security</b>	Social Security	
<b>Unemployment</b>	Unemployment	
<b>Veterans</b>	Veterans – Pension	
<b>Work Program/Training</b>	College Work Study	
	WIA – Earned	
	Job Corps	
	AmeriCorps/VISTA	
<b>Miscellaneous</b>	Lottery/Gambling winnings	