

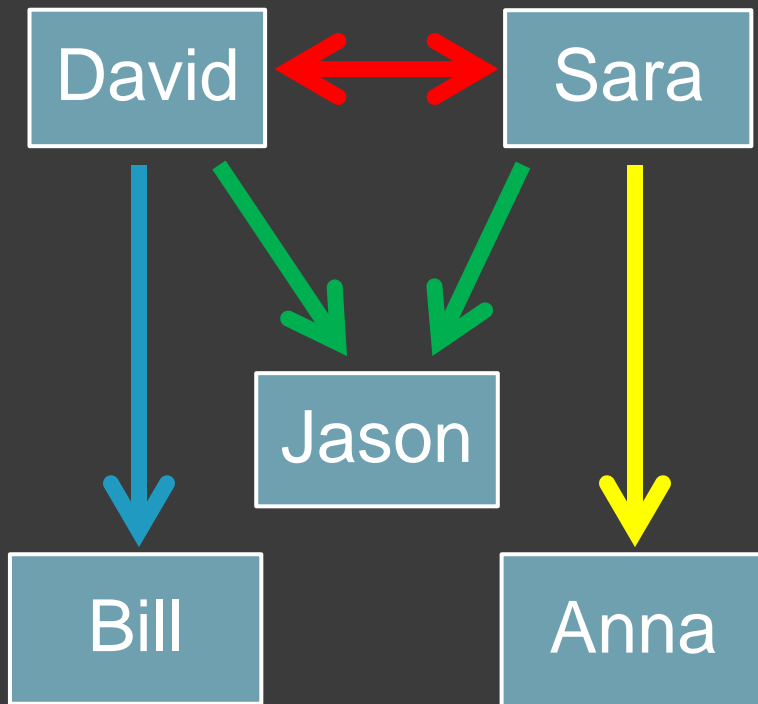
HOUSEHOLD MEMBER RELATIONSHIPS

Pre-Affordable Care Act

Scenario

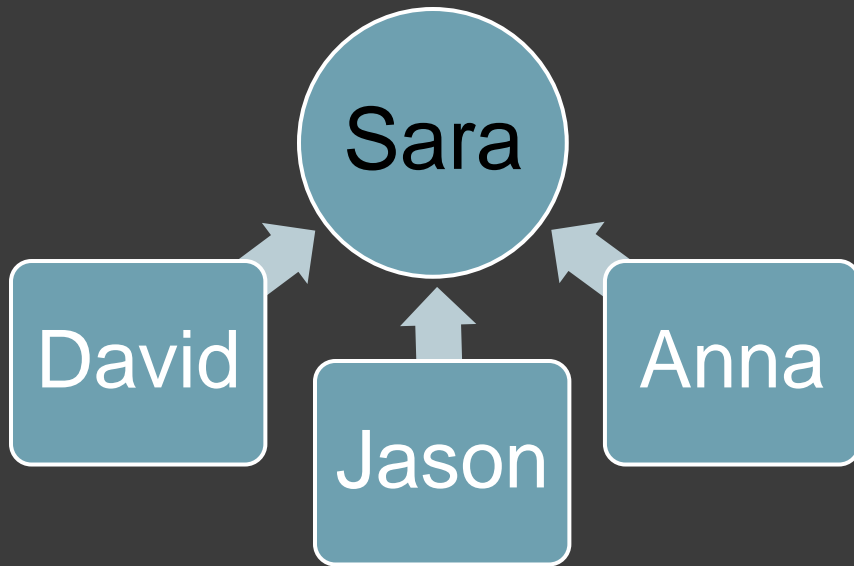
- ⦿ For this presentation, we have a combined family with children from previous relationships.
- ⦿ For each person, a review will be completed to determine who is counted in the household.
- ⦿ Variables
 - Sara and David have recently married.
 - Sara has her natural child, Anna, from a previous marriage.
 - David has his natural child, Bill, from a previous marriage.
 - Sara and David have a child together, Jason.

Combined Family



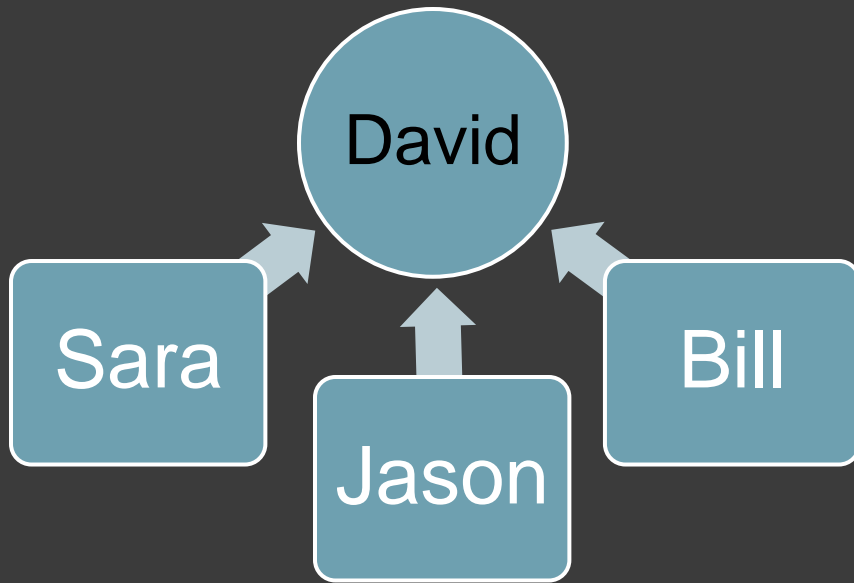
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- Sara and David have a child together, Jason.

Sara



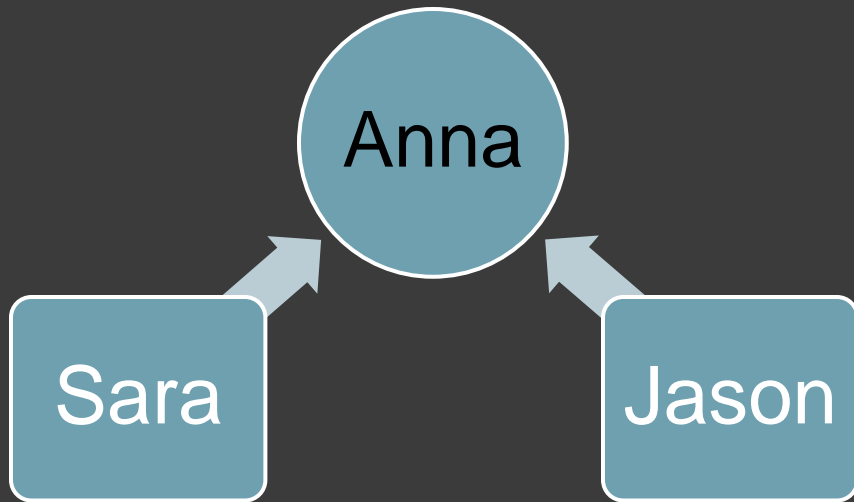
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David



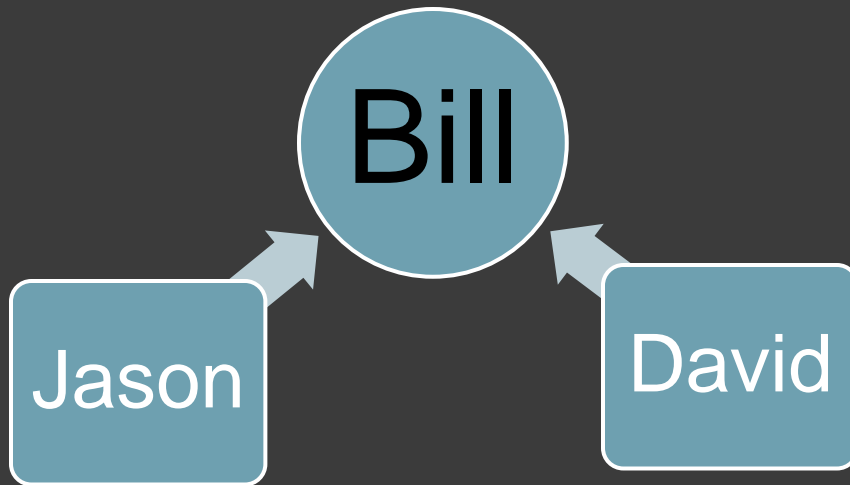
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- Sara has her natural child, Anna, from a previous marriage.
- David has his natural child, Bill, from a previous marriage.
- Sara and David have a child together, Jason.

Anna



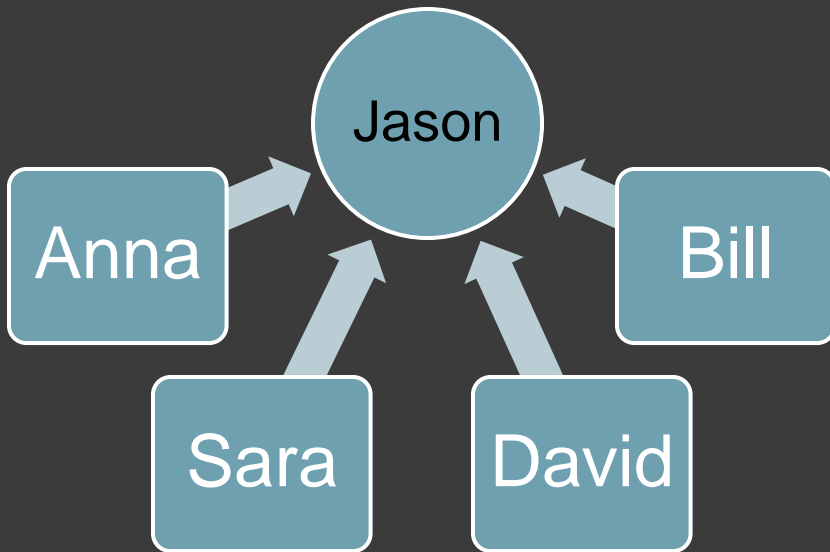
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- David has his natural child, Bill, from a previous marriage.
- Sara and David have a child together, Jason.

Bill



- Sara and David have recently married.
- Sara has her natural child, Anna, from a previous marriage.
- David has his natural child, Bill, from a previous marriage.
- Sara and David have a child together, Jason.

Jason



- Sara and David have recently married.
- Sara has her natural child, Anna, from a previous marriage.
- David has his natural child, Bill, from a previous marriage.
- Sara and David have a child together, Jason.

Post-Affordable Care Act

Tax Filing Status

- ⦿ Based on MAGI
 - Modified Adjusted Gross Income
- ⦿ Tax Filer
 - Single
 - Married – Filing Jointly
 - Married – Filing Separately
 - Head of Household
 - Qualifying Widow with Dependent Children
- ⦿ Dependent
- ⦿ Non-Filer

Scenario

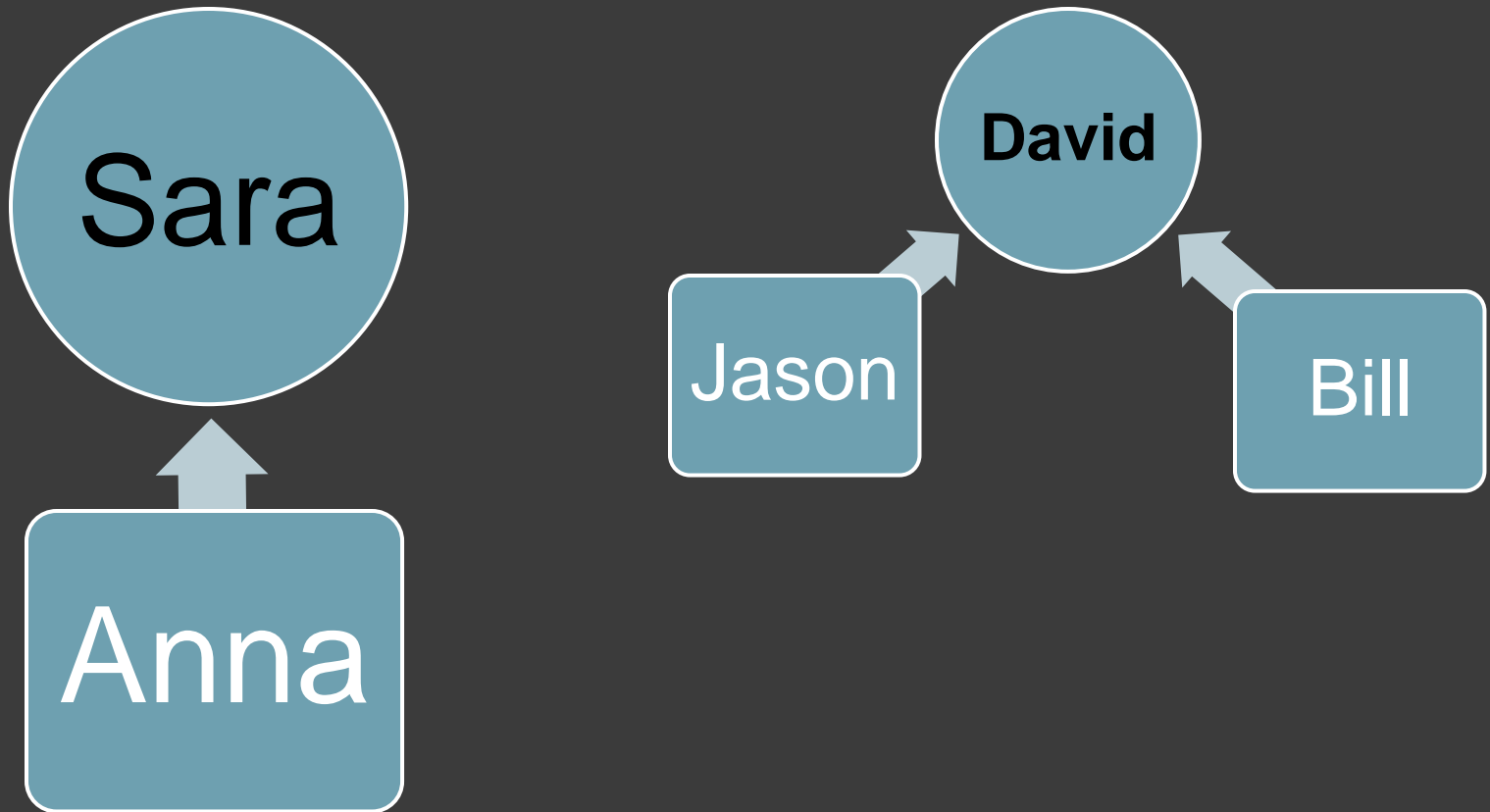
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 - Sara has her natural child, Anna, from a previous marriage.
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 - Sara and David have a child together, Jason.

Married – Filing Jointly



- Sara and David have recently married.
- Sara has her natural child, Anna, from a previous marriage.
- David has his natural child, Bill, from a previous marriage.
- Sara and David have a child together, Jason.

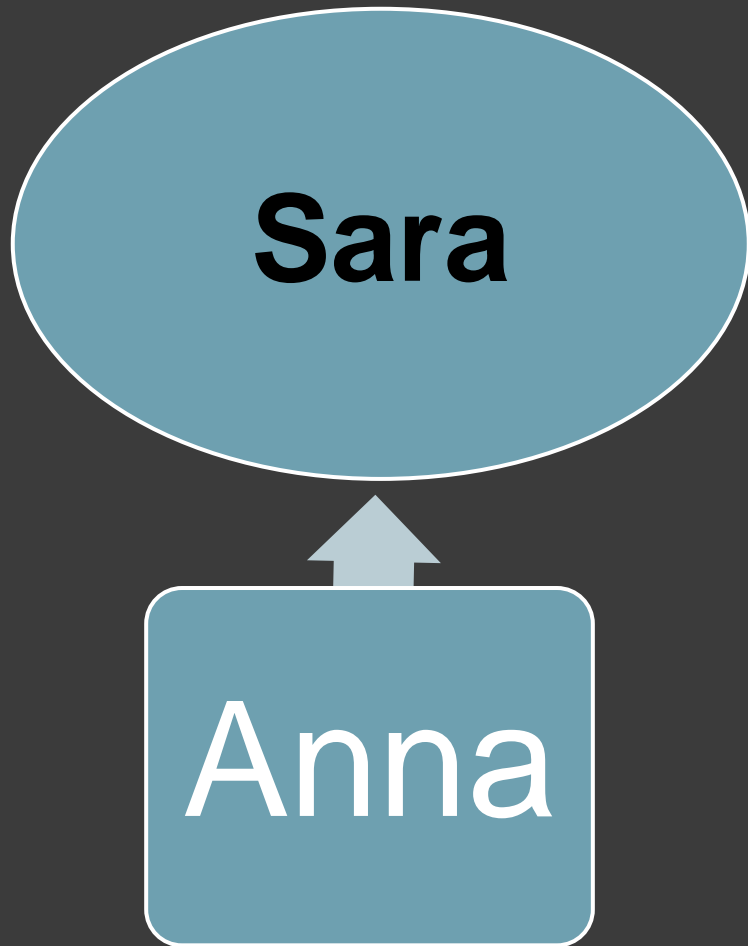
Married – Filing Separately



Sara and David have recently married.
Sara and David have a child together, Jason.

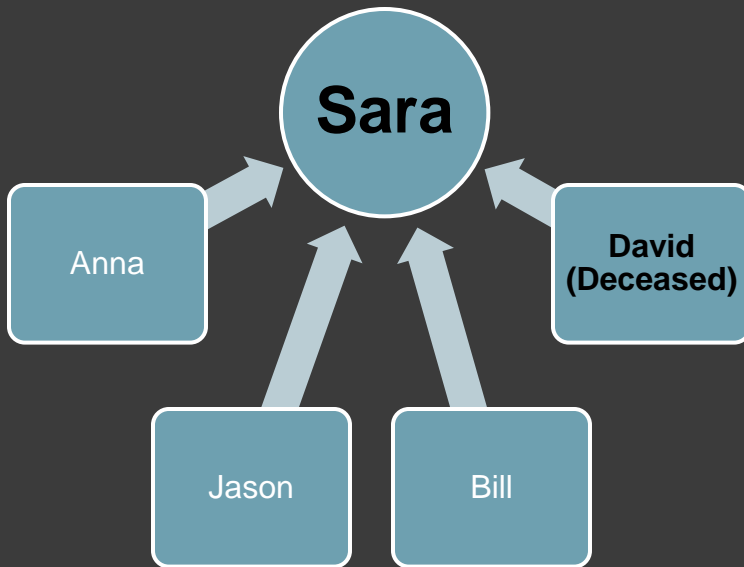
David has his natural child, Bill, from a previous marriage.
Sara has her natural child, Anna, from a previous marriage.

Married – Head of Household



- Sara is unmarried
- Sara has paid more than half the cost of maintaining a home for themselves and a qualifying person.

Married – Qualifying Widow with Dependents



- David has become deceased within previous two years.
- Sara has her natural child, Anna, from a previous marriage.
- David has his natural child, Bill, from a previous marriage.
- Sara and David have a child together, Jason