

# Nevada Office of HIV/AIDS

## Nevada Ryan White Part B Program

### Modified Adjusted Gross Income (MAGI) Worksheet

Use the tables below to estimate client's MAGI for the most recent month. For income losses, enter negative \$ amounts. Items with an asterisk do not count towards total income. Include these items in both tables so they cancel out.

MAGI Income Sources – Total Monthly \$ Amount for All Household Members			
<b>*Supplemental Income from Social Security (SSI)</b>		Pensions & Annuities (Veteran/Employer Based Pensions, Retirement)	
<b>*Child support received, workers comp, monetary gifts</b>		Retirement Security (SSA) Income from Social	
Other income (Jury Duty Pay)		IRA Distributions - Taxable amount	
Disability Income from Social Security (SSDI)		Capital Gain/Loss	
Wages, Salaries, tips, etc.		Other Gains/Losses	
Unemployment Income		Business Income/Loss	
Alimony or other Spousal Support Received		Farm income or loss	
Gambling Winnings		Rental real estate partnerships, S Corporations, Trusts, etc.	
Taxable refunds of State/Local Income Taxes			
<b>Total Column 1 =</b>		<b>Total Column 2 =</b>	
<b>Total Column 1 + Total Column 2 = Gross Income =</b>			

Non MAGI Income Sources – Total Monthly \$ Amount for All Household Members (needed to calculate adjustments)			
<b>*Supplemental Income from Social Security (SSI)</b>		Court Ordered Child Support	
		Government Tax Liens	
<b>*Child support received, workers comp, monetary gifts</b>		Penalty on Early Withdrawal of Savings	
Business Expenses		Alimony /court ordered spousal support paid	
Educator Expenses		IRA deduction	
Health Savings Account		Student Loan Interest Deduction	
Moving Expenses		Tuition and Fees	
Self-Employed SEP, SIMPLE plans		Domestic Production Activities	
Self-Employed Health Insurance		Court Costs/Probation Fees	
Health Insurance Costs and Co-Pays		Deductible Part of Self Employment Tax	
<b>Total Column 1 =</b>		<b>Total Column 2 =</b>	
<b>Total Column 1 + Total Column 2 = Total Income Adjustments =</b>			

<b>Monthly Modified Adjusted Gross Income</b>	=	<b>Gross Income</b>	-	<b>Total Income Adjustments</b>	=	
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<b>Annual Income</b>	=	<b>Monthly MAGI</b>	×	<b>Months per Year</b>	=	
				<b>12</b>		

**Use Annual Income to Determine Federal Poverty Level**