

2021 American Rescue Plan – Counting MAGI Income in NYSOH

Unemployment Assistance	
Unemployment Insurance Benefits (UIBs)	This benefit must be added as household income for any consumer who is receiving it.
Extension of Pandemic Unemployment Assistance	This benefit must be added as household income for any consumer who is receiving it.
Extension of Federal Pandemic Unemployment Compensation	In 2021, if the consumer does not have children and their household income is more than \$25,760 for a single individual or \$34,840 for a couple, then this compensation must be added as household income.
Extension of Pandemic Emergency Unemployment Compensation	This benefit must be added as household income for any consumer who is receiving it.
Suspension of Tax on Portion of Unemployment Compensation	Suspension of tax on part of 2020 UIB has no impact on MAGI determinations in 2021 and beyond.
Tax Credits	
Child Tax Credit Improvements for 2021	Tax Credits are not countable income. These tax credits should not be added as household income.
Increased Earned Income Tax Credits	
Refundability and Enhancement of Child and Dependent Care Tax Credits	
Other Assistance Provided	
Economic Impact Payments (Stimulus Payments/Recovery Rebates)	These benefits should not be added as household income.
Increase in exclusion for employer provided dependent care assistance	This will reduce MAGI based income. This should be added as a deduction.
Modification of treatment of student loan forgiveness	This will reduce MAGI based income. This should be added as a deduction.
Emergency rental assistance	This benefit should not be added as household income.
Homeowner assistance fund	This benefit should not be added as household income.
Funeral assistance	This benefit should not be added as household income.