

## Premium Tax Credit Eligibility: Percent of Federal Poverty Scale

Percent of Poverty	Single	Family of 2	Family of 3	Family of 4
100 %	\$11,850	\$15,996	\$20,142	\$24,454
138%	\$16,353	\$22,074	\$27,796	\$33,746
150%	\$17,775	\$23,994	\$30,213	\$36,681
200%	\$23,701	\$31,992	\$40,284	\$48,907
250%	\$29,626	\$39,990	\$50,355	\$61,134
300%	\$35,551	\$47,988	\$60,426	\$73,361
400%	\$47,401	\$63,984	\$80,868	\$97,815
Above 400%	➤ \$47,401	➤ \$63,984	➤ \$80,868	➤ \$97,815

## MAGI

- Modified adjusted gross income, in general, can be found in the last line (line 37) of page 1 of the taxpayer's Form 1040
- Clergy housing or parsonage are not included in gross income
- MAGI reduced by elective deferrals to 401(k) or 403(b) plans like UMPIP