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GENERAL INFORMATION SYSTEM
DIVISION: Office of Health Insurance Programs

8/4/21
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TO: Local District Commissioners, Medicaid Directors

FROM: Lisa Sbrana, Director
Division of Eligibility and Marketplace Integration

SUBJECT: Impact of the Child Tax Credits (American Rescue Plan Act of 2021)
on Medicaid Financial Eligibility

EFFECTIVE DATE: Immediately

CONTACT PERSON: Local District Support Unit
Upstate (518) 474-8887 NYC (212) 417-4500

The purpose of this General Information System (GIS) message is to provide information on the impact of new tax credit payments on Medicaid eligibility determinations.

The American Rescue Plan Act of 2021 (ARPA) was signed into law on March 11, 2021. Sections 9611 and 9612 of the ARPA authorized an expanded fully refundable Child Tax Credit (CTC) for 2021. Eligible families can receive the CTC totaling \$3,600 for each child under 6 and \$3,000 for children 6 to 17 years old as either a tax refund or, starting in July 2021, a monthly cash payment. This tax credit is not taxable income and therefore not countable in MAGI-based eligibility determinations. For non-MAGI determinations, tax refunds are not countable as income and are an exempt resource for 12 months.

Please direct any questions regarding this GIS message to your local district support liaison.