



**State of Florida
Department of Children and Families**

Ron DeSantis
Governor

Taylor N. Hatch
Secretary

DATE: February 25, 2026 **TRANSMITTAL NO.:** I-26-02-0004

TO: Economic Self Sufficiency Operations Managers
Economic Self Sufficiency Program Offices

FROM: Julie Reed, Chief, Program Policy
(Signature on File)

SUBJECT: Changes to Child or Tax Dependent Internal Revenue Service
(IRS) Tax Filing Threshold

EFFECTIVE: Upon Receipt

This transmittal informs staff of changes to the 2025 Internal Revenue Service (IRS) tax filing threshold for taxes filed in 2026.

Background

The IRS tax filing threshold amounts are used to determine if a child or tax dependent's income will count in the Family-Related Medicaid budget for the Modified Adjusted Gross Income (MAGI) household. These amounts change annually.

For additional information, refer to [Transmittal No: C-16-09-0008](#) "When to Include an Individual's Countable Income for Family-Related Medicaid."

New Threshold

The IRS annual threshold for child or tax dependents to file taxes is \$15,750 for earned income and \$1,350 for unearned income for the taxable year 2025.

FLORIDA System

The FLORIDA system update will occur and be effective April 2026 to calculate these changes for open MAGI based assistance groups and the month of application for new applications.

Note: Staff must reevaluate eligibility back to January 2026, if income verification and/or contact is received that a member of the filing unit was adversely affected because the dependent's income met or was below the tax filing threshold that was counted/included in the budget.

Regional Program Offices with policy questions related to this transmittal should submit them through the Policy Technical Assistance Request page. System related questions should be directed to LaQuetta Anderson at LaQuetta.Anderson@myflfamilies.com.

2415 North Monroe Street, Suite 400, Tallahassee, Florida 32303-4190

Mission: Work in Partnership with Local Communities to Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

Changes to Child or Tax Dependent Internal Revenue Service (IRS) Tax Filing
Threshold

Page 2

cc: Assistant Secretary for Economic Self-Sufficiency (Bridget Royster)
Assistant Secretary for Office of Child and Family Well-Being (Brooke Bass)
Assistance Secretary for Office of Community Services (Jonathan Stephens)
Assistant Secretary for Office of Substance Abuse and Mental Health (Amanda
VanLaningham)
Deputy Assistant Secretary for Regional Operations (Doane Rohr)
Deputy Assistant Secretary for Programs (Jamie Dattoli)
Director of Operations (Terri Lynch)
Regional ESS Directors
Business Operations (Laura Kirksey)
Customer Experience (Nichole Solomon)
Data and Information Technology (Chris Presnell)
Enterprise Support (Mark Miller)
ESS Programs and Policy (Tera Bivens)
FLORIDA Help Desk (Natarsha Peacock)
Information Technology (Andrea Latham)
Office of Appeal Hearings (Karina Sarmiento)
Office of Communications (Morgan Jones)
Office of the General Counsel (Shawn Belcher)
Public Benefits Integrity (Sheri Hall)
Strategic Programs and Innovation (Heather DeFrancisco)