



State of Florida
Department of Children and Families

Ron DeSantis
Governor

Taylor N. Hatch
Secretary

DATE: March 11, 2025 **TRANSMITTAL NO.:** I-25-03-0002

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 2024 Internal Revenue Service (IRS) tax filing threshold for taxes filed in 2025.

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.

The taxable year 2023 IRS annual threshold for child or tax dependents to file taxes was \$13,850 for earned income and \$1,250 for unearned income.

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 \$14,600 for earned income and \$1,300 for unearned income for the taxable year 2024.

FLORIDA System

The FLORIDA system update will occur and be effective April 2025 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 2025, 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.

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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

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Regional Program Offices with policy questions related to this transmittal should submit them through the Policy Technical Assistance Request page. For system-related questions, regional offices may contact Laquetta Anderson at Laquetta.Anderson@myflfamilies.com.

cc: Assistant Secretary for Economic Self-Sufficiency (Bridget Royster)
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