

## **Premium Assistance Law**

Section 16-25A-17.1, *Code of Alabama 1975*

The annual income of an employee or retiree shall be aggregated with the annual income of the spouse of such employee or retiree and shall include all sources of income including, but not limited to, wages, pension benefits, and Social Security benefits, that may be included in gross income for purposes of federal income taxation. Applicants must submit with their application a copy of their federal tax return and, if the applicant did not file a joint return with his or her spouse, a copy of the spouse's federal tax return. Any reduction in an employee's or retiree's contribution pursuant to this section shall not be considered income of the employee or retiree for purposes of determining Medicaid eligibility for such employee or retiree.