

ACA (aka ObamaCare) "Exemptions" Worksheet

- (1) **Name:** Please list every person on the tax return who was **NOT** covered by health insurance **ALL YEAR**
- (2) **Exemption Period:** If exemption applies for the **full year**, check the "Full Year" box
 If exemption is **not** for the full year, check each monthly box for which the exemption applies

Exemptions granted by the Health Care Marketplace and you **must have** the Exemption Certificate Number

- Hardship
- Religious objection

Exemptions available by claiming them on your tax return

- Income below filing requirements – income is less than Filing Threshold (basically filing status. TW computes)
- Code A – Coverage considered unaffordable – the minimum amount due for premiums is more than 8.16% of your household income (combined income of all persons listed on the tax return , but does not include income of individuals who are not required to file) *(Must use affordability worksheet!)*
- Code B - Short-coverage gap period – lack of coverage was **less than** 3 "consecutive" months
- Code C - Citizens living abroad and certain noncitizens (persons with an ITIN)
- Code D - Members of a health care sharing ministry
- Code E - Indian tribe members
- Code F - Incarcerated
- Code G –Two or more family members' aggregate cost of self-only employer-sponsored coverage was more than 8.16% of household income, as was the cost of any available employer-sponsored coverage for the entire family. (See calculation below)
- Code H - Member of tax household born, adopted, or died and you can't check full year coverage

Affordability Threshold for Code G – Household Income \$ _____ x 8.16% = \$ _____

Enter the lowest cost self-only policy available to each member of household by his or her **own** employer.

Convert to an annual amount: (if two spouses work and both are offered at work, show separately)

Weekly \$ _____ Bi-Weekly \$ _____ Semi-Monthly \$ _____ Monthly \$ _____ = Annual \$ _____

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Enter the lowest cost family policy that covers everyone who isn't eligible for coverage (1) through his or her own employer **or** (2) who doesn't qualify for another coverage exemption. Convert to an annual amount:

Weekly \$ _____ Bi-Weekly \$ _____ Semi-Monthly \$ _____ Monthly \$ _____ = Annual \$ _____

For each individual, coverage is considered unaffordable and the individual is exempt for any month in which annual cost exceeds annual income percentage.

Name	Exemption Type(s)	Full Year	If not full year, check the month(s) the exemption applies											
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

I certify that this information is correct to the best of my knowledge.

Preparer Signature: _____ **Date:** _____