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THE PATIENT PROTECTION AND AFFORDABLE CARE ACT

The 2010 Health Care Reform Law included a benefit for small business owners who pay at least half of the cost of their employee's health insurance premium.

That is because qualifying small businesses can get a **2010 Federal Tax credit of up to 35 percent** on health, dental and vision insurance premiums.

Expect this tax credit to increase to 50 percent in 2014! These credits are in addition to certain state subsidies and credits.

Save up to 35% on your employee's health insurance **this year!**
Find out how your small business could take advantage of a new **healthcare tax credit**

See if You Qualify in 3 Simple Steps

1 Determine Total # of EE's

Full Time Employees + Full Time equivalent of part time employees =

Total Employees

If less then 25 then go to step 2

2 Calculate the average annual wages

Take the total annual wages paid, divide it by the number of employees in Step 1

=

Average wages. If the average is less than \$50,000

AND



3 You pay at least half of the insurance premiums for your employees at the **Single Coverage** rate, then

➡ You may be able to claim the **Small Business Health Care Tax Credit!**
Find out more information at IRS.gov or at HealthCare.gov

