

■ New Small Group Tax Credit ■

SAVE UP TO 35% ON PREMIUM COSTS!

1 Do you have **less than 25 full-time¹ employees?**

2 Do your employees have **annual average wages of less than \$50,000?**

3 Do you pay at **least 50%** of the cost of the employee only premium?



If you answered yes to all of these questions, you may be eligible to receive a **tax credit of up to 35%** of your share of health, dental, and vision insurance premiums.

EXAMPLE: JOE'S GARAGE

Number of full-time employees:	9
Average annual wage:	\$23,000
Employer cost for health insurance:	\$72,000 annually (\$8,000 per employee)
Tax credit for health insurance premiums:	35% of \$72,000 = \$25,200
Total tax credit:	\$25,200
Employer costs reflecting tax credit:	\$46,800²

DO YOU THINK YOU QUALIFY FOR THIS CREDIT?

Don't miss an opportunity. Consult your tax professional and visit **www.irs.gov** for more information.



¹Part-time employees should be included using a specific calculation to determine eligibility for this tax credit.

²The amount of tax credit will decrease as the employer size increases.