

## Small Business Health Care Tax Credit

The IRS has released new guidance on qualifying for the Small Business Health Care Tax Credit that applies to small employers in areas with no available SHOP plans.

[Learn More](#)

Remember: [The Small Business Health Care Tax Credit](#) can be worth up to 50% of your premium contributions. To qualify for the tax credit, you generally must:

- Have fewer than 25 full-time equivalent (FTE) employees
- Have an average employee salary of \$53,000 per year or less
- Contribute to at least 50% of your full-time employees' premium costs
- Offer SHOP coverage to all full-time employees

You don't need to offer coverage to your part-time employees or dependents to qualify for the tax credit

Questions? Contact the SHOP Call Center at 1-800-706-7893 (TTY: 711) weekdays from 9 a.m. to 5 p.m. Eastern Time.

Thank you,

The SHOP Team