



HCTT-2015-15: Calculating an Individual Shared Responsibility Payment

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Calculating an Individual Shared Responsibility Payment

The individual shared responsibility provision in the Affordable Care Act calls for you and your dependents to have [qualifying health care coverage](#) for each month of the year, [qualify for a health coverage exemption](#), or make an [Individual Shared Responsibility Payment](#) when filing your federal income tax return.

In general, the annual payment amount is the greater of a percentage of your household income or a flat dollar amount, but is capped at the national average premium for a bronze level health plan available through the Marketplace. You will owe 1/12th of the annual payment for each month you or your dependents don't have either coverage or an exemption.

If you must make a payment, you can use the [worksheets located in the instructions to Form 8965](#), Health Coverage Exemptions, to figure the shared responsibility payment amount due.

For more information about determining the amount and reporting your payment on your tax return, see our [Calculating the Payment](#) page.

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