



## Individual tax credits and cost sharing subsidies

Household Income (% of Federal Poverty Level)	Premium Cap (% of Household income paid on insurance premiums)	Cost sharing subsidies (% of OOP costs covered under silver plan)
<b>&lt;133% FPL</b>	2% (if the state expands Medicaid, then this income range would be eligible for Medicaid)*	94% (if the state expands Medicaid, then this income range would be eligible for Medicaid)*
<b>133-150%</b>	3-4%	94%
<b>150%-200%</b>	4-6.3%	87%
<b>200%-250%</b>	6.3-8.05%	73%
<b>250%-300%</b>	8.05-9.5%	70%
<b>300%-400%</b>	9.5%	70%

### Must purchase on individual marketplace to be eligible for these subsidies & credits

*The information in this document is based on preliminary review of the national health care reform legislation and is not intended to impart legal advice. The federal government continues to issue guidance on how the provisions of national health reform should be interpreted and applied. The impact of these reforms on individual situations may vary. This overview is intended as an educational tool only and does not replace a more rigorous review of the law's applicability to individual circumstances and attendant legal counsel and should not be relied upon as legal or compliance advice. As required by US Treasury Regulations, we also inform you that any tax information contained in this communication is not intended to be used and cannot be used by any taxpayer to avoid penalties under the Internal Revenue Code.*