

TAX CREDITS FOR NON PROFITS 2010 – 2013

Non-profit organizations are eligible for tax credits for offering health insurance coverage to their employees, based on the following qualifications:

- Qualifying 501(c)(3) organizations must pay at least half of their employees' health premium.
- Organization must have 25 or fewer full-time equivalent employees and less than \$50,000 in average wages per employee, per year.
- Only organizations with less than 10 full-time equivalent employees, with average wages of less than \$25,000 per year are eligible for the full tax credit.

2010-2013:

- Tax credit of up to 25% available.

2014-2016:

- Tax credit of up to 35% available, only if insurance is purchased through the exchanges.

Size of the Non-Profit	Average Wages below \$25,000	Averages Wages of \$30,000	Average Wages of \$35,000	Average Wages of \$40,000	Average Wages of \$45,000
2 to 10 employees	25%	20%	15%	10%	5%
11 employees	23%	18%	13%	8%	3%
12	21%	16%	12%	7%	2%
13	20%	15%	10%	5%	0%
14	18%	13%	8%	3%	0%
15	17%	12%	7%	2%	0%
16	15%	10%	5%	0%	0%
17	13%	8%	3%	0%	0%
18	12%	7%	2%	0%	0%
19	10%	5%	0%	0%	0%
20	8%	3%	0%	0%	0%
21	7%	2%	0%	0%	0%
22	5%	0%	0%	0%	0%
23	3%	0%	0%	0%	0%
24	2%	0%	0%	0%	0%
25	0%	0%	0%	0%	0%