

Shared Responsibility Payment (SRP)

If no MEC and no exemption, SRP is greater of

- \$695/person/yr (\$347.50 if under age 18) or
- 2.5% of difference between MAGI and filing threshold per year

Percentage Income Amount

1.	Enter AGI	_____
2.	Enter tax-exempt interest	_____
3.	Enter foreign earned income exempted	_____
4.	Total is MAGI	_____
5.	Enter MAGI for all dependents with a filing requirement	_____
6.	Add Lines 4 and 5. Total is household income	_____
7.	Income threshold for your filing status	_____
8.	Subtract Line 7 from Line 6	_____
9.	Multiply Line 8 by 0.025	_____

Worksheet A—Flat Dollar Amount

Complete the monthly columns by placing "Xs" in each month in which you or another member of your tax household had neither minimum essential coverage nor a coverage exemption.												
Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1.	Add the total number of Xs in a month. If 5 or more, enter 5											
2.	Add the total number of Xs in a month for individuals 18 or over*											
3.	Enter one-half the number of Xs in a month for individuals under 18*											
4.	Add lines 2 and 3 for each month											
5.	Multiply line 4 by \$695 for each month. If \$2,085 or more, enter \$2,085											
6.	Add the amounts for each month on line 5											
7.	Divide line 6 by 12.0. This is your flat dollar amount. Enter this amount on line 1 of the Shared Responsibility Payment Worksheet											
8.	Add the total number of Xs entered for each month on line 1. Go to Step 3											
*For purposes of figuring the shared responsibility payment, an individual is considered under 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born. For example, someone born on March 1, 2001, is considered age 18 on March 1, 2019, and, therefore, isn't considered age 18 for purposes of the shared responsibility payment until April 2019.												

If there are no changes from month to month in Worksheet A, compare Line 7 of Worksheet A with Line 9 of the Percentage Income Amount. Shared responsibility payment is the larger of the two.

If there are month-to-month changes in Worksheet A, use Worksheet B

Worksheet B

For each month, you must determine if the amount on line 5 of Worksheet A is less than the amount on line 7 of Step 4 under <i>Shared Responsibility Payment</i> *			
	(a)	(b)	(c)
	Enter the amount from line 5 of Worksheet A	Enter the amount from Step 4, line 7	Enter the larger of column (a) or column (b)
1	January		
2	February		
3	March		
4	April		
5	May		
6	June		
7	July		
8	August		
9	September		
10	October		
11	November		
12	December		
13	Add the amounts in column (c)		
14	Divide line 13 by 12. Enter the result on lines 2 and 3 of the Shared Responsibility Payment Worksheet Go to Step 5		

*If the amount on line 1 of Worksheet A is -0- for any month, leave all columns of this worksheet blank for that month

Shared responsibility payment never exceeds the national average bronze plan premium:

- 1 person—\$2,676
- 2 people—\$5,352
- 3 people—\$8,028
- 4 people—\$10,704
- 5 or more people—\$13,380