

Short-cut Small Employer Insurance Credit Percentage¹

For-profit Business:

| Number of employees | Average Wages | | | | | |
|---------------------|----------------|----------|----------|----------|----------|----------|
| | Up to \$25,000 | \$30,000 | \$35,000 | \$40,000 | \$45,000 | \$50,000 |
| Up to 10 | 35% | 28% | 21% | 14% | 7% | 0% |
| 11 | 33% | 26% | 19% | 12% | 5% | |
| 12 | 30% | 23% | 16% | 9% | 2% | |
| 13 | 28% | 21% | 14% | 7% | | |
| 14 | 26% | 19% | 12% | 5% | | |
| 15 | 23% | 16% | 9% | 2% | | |
| 16 | 21% | 14% | 7% | | | |
| 17 | 19% | 12% | 5% | | | |
| 18 | 16% | 9% | 2% | | | |
| 19 | 14% | 7% | | | | |
| 20 | 12% | 5% | | | | |
| 21 | 9% | 2% | | | | |
| 22 | 7% | | | | | |
| 23 | 5% | | | | | |
| 24 | 2% | | | | | |
| 25 | 0% | | | | | |

Nonprofit Entity:

| Number of employees | Average Wages | | | | | |
|---------------------|----------------|----------|----------|----------|----------|----------|
| | Up to \$25,000 | \$30,000 | \$35,000 | \$40,000 | \$45,000 | \$50,000 |
| Up to 10 | 25% | 20% | 15% | 10% | 5% | 0% |
| 11 | 23% | 18% | 13% | 8% | 3% | |
| 12 | 22% | 17% | 12% | 7% | 2% | |
| 13 | 20% | 15% | 10% | 5% | | |
| 14 | 18% | 13% | 8% | 3% | | |
| 15 | 17% | 12% | 7% | 2% | | |
| 16 | 15% | 10% | 5% | | | |
| 17 | 13% | 8% | 3% | | | |
| 18 | 12% | 7% | 2% | | | |
| 19 | 10% | 5% | | | | |
| 20 | 8% | 3% | | | | |
| 21 | 7% | 2% | | | | |
| 22 | 5% | | | | | |
| 23 | 3% | | | | | |
| 24 | 2% | | | | | |
| 25 | 0% | | | | | |

Note:

¹ These tables are from the Congressional Research Service report *Summary of Small Business Health Insurance Tax Credit Under PPACA*, dated 4/5/2010.