

WESTRA, TILLEMMA & O'CONNOR, LLC
Health Insurance Tax Credit Worksheet

The Small Business Health Care Tax Credit is designed to encourage small employers to offer health insurance coverage for their employees and is targeted to help small businesses that primarily employ moderate- and lower-income workers.

Section A: (Complete if you provide Health Insurance Coverage to Employees)

1. **Number of full-time employees (If more than 25, STOP here – you do not qualify)**
Employees who work at least 40 hours per week – do not include owners or family members. A spouse for sole proprietorships should be included.

2. **Number of part-time employees**
Do not include owners, family members or seasonal workers (who work less than 121 days)

3. **Total number of hours worked by part-time employees**

4. **Total annual wages paid to employees**
Include only the wages of employees who were included in #1 and #2 above

5. **Number of employees participating in health insurance plan**
Do not include owners or family members

6. **Does the employer pay a uniform amount towards each employee's health insurance?**

Yes or No _____
7. **Total premium cost for single coverage in employer health insurance plan**
Please bring along a copy of your monthly health insurance billing for review

8. **Amount of health insurance premiums paid by employer**
Include premiums paid for seasonal employees, but not owners or family members

Section B: (Complete if you provide Dental Insurance Coverage to Employees)

1. **Number of employees participating in dental insurance plan**
Do not include owners or family members

2. **Does the employer pay a uniform amount towards each employee's dental insurance?**

Yes or No _____
3. **Total premium cost for single coverage in employer dental insurance plan**
Please bring along a copy of your monthly dental insurance billing for review

4. **Amount of dental insurance premiums paid by employer**
Include premiums paid for seasonal employees, but not owners or family members

Section C: (Complete if you provide Vision Insurance Coverage to Employees)

1. **Number of employees participating in vision insurance plan**
Do not include owners or family members

2. **Does the employer pay a uniform amount towards each employee's vision insurance?**

Yes or No _____
3. **Total premium cost for single coverage in employer vision insurance plan**
Please bring along a copy of your monthly vision insurance billing for review

4. **Amount of vision insurance premiums paid by employer**
Include premiums paid for seasonal employees, but not owners or family members
