

# Legislative Brief

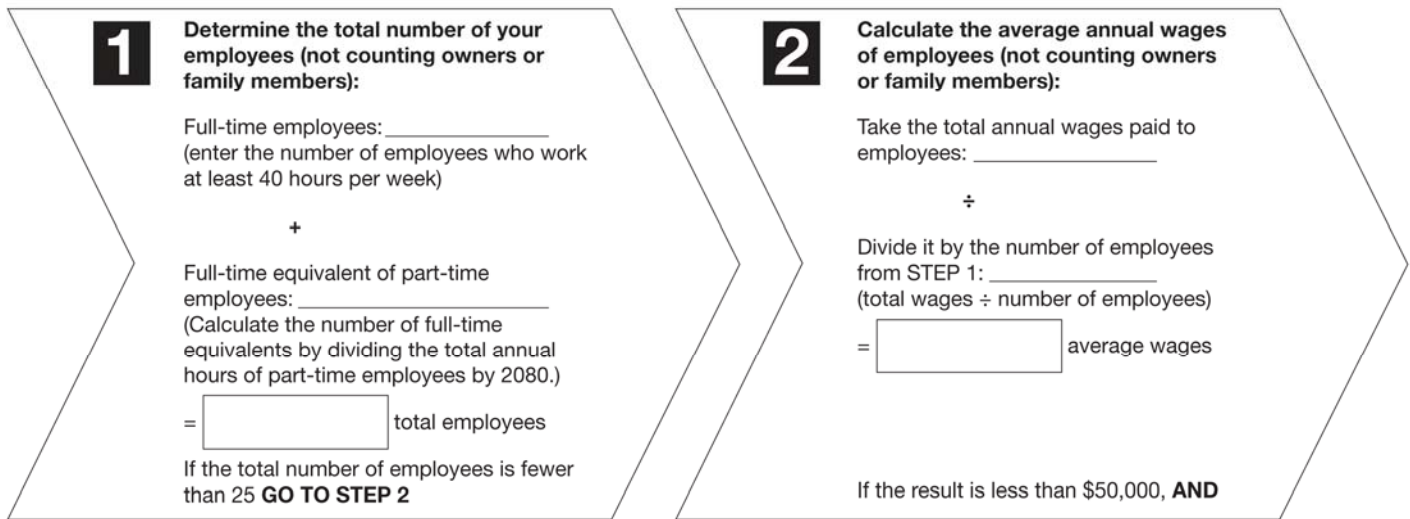
## Small Business Health Care Tax Credit: Steps to Determine Eligibility



Determine if you may qualify for the Small Business Health Care Tax Credit by following these three simple steps from the IRS.

### 3 SIMPLE STEPS

If you are a small employer (business or tax-exempt) that provides health insurance coverage to your employees, determine if you may qualify for the **Small Business Health Care Tax Credit** by following these three simple steps:



**3** You pay at least half of the insurance premiums for your employees at the single (employee-only) coverage rate, then

» you may be able to claim the **Small Business Health Care Tax Credit**.  
Find out more information at **IRS.gov**



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