

***The Tax Review* Health Care Reform**

Learning Objectives / Table of Contents

Chapter

1 Tax Provisions Affecting Individuals

- 1-A** Determine the requirements for minimum essential health care coverage for individuals.
- 1-B** Identify the maximum amount of the shared responsibility payment (penalty) for individuals.
- 1-C** Recognize eligibility for the Premium Tax Credit.
- 1-D** Recognize eligibility for a cost-sharing subsidy for individuals.
- 1-E** Determine a taxpayer's liability for the additional Medicare tax on earned income.
- 1-F** Determine a taxpayer's liability for the net investment income tax (NIIT).
- 1-G** Recognize health care coverage eligibility for adult children.

2 Tax Provisions Affecting Employers

- 2-A** Identify information reported to employees by employers who provide minimum essential health care coverage.
- 2-B** Identify rules for health reimbursement arrangements (HRAs) under the Affordable Care Act.
- 2-C** Compute the Credit for Small Employer Health Insurance.
- 2-D** Recognize information reporting requirements for applicable large employers.
- 2-E** Recognize large employers subject to the employer shared responsibility provisions (employer mandate).

3 Health Coverage Information Reporting Forms

- 3-A** Identify the information reported on Form 1095-A, *Health Insurance Marketplace Statement*.
- 3-B** Identify which taxpayers receive Form 1095-B, *Health Coverage*.
- 3-C** Recognize information reported on Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*.
- 3-D** Recognize health coverage exemptions reported on Form 8965, *Health Coverage Exemptions*.
- 3-E** Compute the shared responsibility payment (penalty).

4 Application of the Premium Tax Credit

- 4-A** Compute the net Premium Tax Credit on Form 8962, *Premium Tax Credit (PTC)*.
- 4-B** Identify how the Premium Tax Credit interacts with the self-employed health insurance deduction.
- 4-C** Compute repayment for excess advance payment of the Premium Tax Credit.