

## Worksheet A

Use this worksheet if you were referred here from Step 1 under Individual Shared Responsibility Penalty. After completing the worksheet, go to **Step 3** under Individual Shared Responsibility Penalty. If everyone in your applicable household had either MEC or a coverage exemption for every month during 2022, stop here. You do not owe an Individual Shared Responsibility Penalty.

Complete the monthly columns by placing "Xs" in each month in which you or another member of your applicable household had neither MEC nor a coverage exemption.

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>1.</b> Add the total number of Xs in a month. If 5 or more, enter 5* . . . . .												
<b>2.</b> Add the total number of Xs in a month for individuals 18 or over** . . . . .												
<b>3.</b> Enter one-half the number of Xs in a month for individuals under 18* . . .												
<b>4.</b> Add lines 2 and 3 for each month												
<b>5.</b> Multiply line 4 by \$850 for each month. If \$2,550 or more, enter \$2,550 . . . . .												
<b>6.</b> Add the amounts for each month on line 5 . . . . .												
<b>7.</b> Divide line 6 by 12.0. Round to the nearest dollar. This is your flat dollar amount. <b>Enter this amount on line 1 of the Individual Shared Responsibility Penalty Worksheet.</b> . . . . .												
<b>8.</b> Add the total number of Xs entered for each month on line 1. <b>Go to Step 3</b> . . . . .												

\*The maximum monthly penalty for an applicable household size of five or more is equal to the maximum monthly penalty for a responsible individual with an applicable household of five individuals.

\*\*For purposes of calculating the Individual Shared Responsibility Penalty, an individual is considered 18 for the entire month if they turn 18 on the first day of the month.