

Worksheet L
Shared Responsibility Payment Calculation
Part-year residents see instructions on page 41 before completing this worksheet.

Do not complete if:

- Everyone in your tax household had minimum essential health coverage or qualified for an exemption for the entire year; or
- You filled in the oval at line 53b **and** the “Yes” oval at Step 3 of the NJ-EZ Enroll form.

Part I

1. Enter the amount from line 27 (Total Income) of your NJ-1040. **Do not** use income from your federal income tax return. 1. _____

2. Enter the amount from line 16b (Tax-Exempt Interest) of your NJ-1040. 2. _____

3. Enter income of any dependents you claim on your return. Also include any individual(s) you can, but do not, claim as a dependent(s) on your return.*

	Enter amount from Line 27, NJ-1040	Enter amount from Line 16b, NJ-1040
_____ Dependent name	_____	_____
_____ Dependent name	_____	_____
_____ Dependent name	_____	_____
_____ Dependent name	_____	_____
_____ Dependent name	_____	_____

Total dependent income.
 Add the amounts in each column
 and enter the total on line 3. _____ + _____ = 3. _____

If more than five dependents have income, include any additional dependents’ income in the total on line 3.

*List estimated income, if any, of dependents who will not file a 2023 New Jersey Income Tax return. Do not include any dependent’s income that is included on your own 2023 NJ-1040.

4. Total household income. Add lines 1 through 3 4. _____

5. Enter the amount listed for your filing status:
 \$10,000 – Single
 Married/CU partner filing separate return
 \$20,000 – Married/CU couple filing joint return
 Head of Household
 Qualifying widow(er)/surviving CU partner
 5. _____

6. Subtract line 5 from line 4 6. _____

7. **Income Percentage Amount.** Multiply the amount on line 6 by 2.5% (0.025) 7. _____

8. **Did you or anyone in your tax household have minimum essential health coverage or qualify for an exemption for part, but not all of the year?**

- Yes. Complete Part III on page 40.
- No. Complete Part II on page 40.

(Keep for your records)

Part II – Complete if no one in your tax household had minimum essential health coverage for any part of the year.

- 1. Number of individuals in your tax household who were **18 or older** (see instructions) _____ x \$695.00 = 1. _____
- 2. Number of individuals in your tax household who were **under age 18** (see instructions) _____ x \$347.50 = 2. _____
- 3. Add line 1 and line 2 3. _____
- 4. Flat Rate Amount. Enter the lesser of line 3 or \$2,085 4. _____
- 5. Income Percentage Amount. Enter the income percentage amount from Part I, line 7 5. _____
- 6. Enter the greater of line 4 or line 5 6. _____
- 7. Enter the amount listed for the size of your tax household:
 1 person – \$4,560 3 people – \$13,680 5+ people – \$19,800
 2 people – \$9,120 4 people – \$18,240 7. _____
- 8. **Shared Responsibility Payment.** Enter the lesser of line 6 or line 7. Also enter on line 53c, NJ-1040 8. _____

Part III – Complete if any member of your tax household had minimum essential health coverage during any part, but not all, of the year.

Section A

- 1a. Number of individuals listed in Part II of Schedule NJ-HCC who were **18 or older** (see instr.) _____ x 12 = _____
- b. Number of boxes checked for individuals included in line 1a _____
- c. Months without minimum essential health coverage. Subtract line 1b from line 1a _____
- d. Multiply line 1c by \$57.92 1d. _____
- 2a. Number of individuals listed in Part II of Schedule NJ-HCC who were **under age 18** (see instr.) _____ x 12 = _____
- b. Number of boxes checked for individuals included in line 2a _____
- c. Months without minimum essential health coverage. Subtract line 2b from line 2a _____
- d. Multiply line 2c by \$28.96 2d. _____
- 3. Add lines 1d and 2d 3. _____
- 4. Flat Rate Amount. Enter the lesser of line 3 or \$2,085 4. _____

Section B

- 5. Enter the income percentage amount from Part I, line 7 5. _____
- 6. Number of individuals listed in Part II of Schedule NJ-HCC _____ x 12 = 6. _____
- 7. Number of boxes checked in Part II of Schedule NJ-HCC 7. _____
- 8. Months without minimum essential health coverage. Subtract line 7 from line 6 8. _____
- 9. Divide line 8 by line 6 (Enter as a percentage) 9. _____ %
- 10. Income Percentage Amount. Multiply the amount on line 5 by the percentage on line 9 10. _____

Section C

- 11. Enter the greater of line 4 or line 10 11. _____
- 12. Enter the amount listed for the size of your tax household:
 1 person – \$4,560 3 people – \$13,680 5+ people – \$19,800
 2 people – \$9,120 4 people – \$18,240 12. _____
- 13. **Shared Responsibility Payment.** Enter the lesser of line 11 or line 12. Also enter on line 53c, NJ-1040 13. _____

(Keep for your records)