

Publication 5172

# Facts about Health Coverage Exemptions



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For tax years 2017 and 2018, the individual shared responsibility provision of the Health Care Law requires you to:

- have qualifying health care coverage, also called minimum essential coverage,
- qualify for a coverage exemption, or
- make a shared responsibility payment when filing your federal income tax return.

## **Exemptions**

If you meet certain criteria, you will be exempt from the individual shared responsibility provision and will not have to obtain coverage or make a shared responsibility payment when you file your federal income tax return.

You obtain exemptions from either the Marketplace or IRS depending on the type. All exemptions are reported on the tax return. If you don't have to file a return, because your income is below your filing threshold, you are

automatically exempt. Here are the types of exemptions available along with information about how to obtain them:

<b>Exemption:</b>	<b>Available Through:</b>
Members of Certain Religious Sects	Marketplace
Short Coverage Gap	IRS
Certain Noncitizens	IRS
Coverage is Considered Unaffordable	IRS
Income Below the Return Filing Threshold	IRS
Members of Federally-recognized Indian Tribes*	IRS
Members of Health Care Sharing Ministries*	IRS
Incarceration*	IRS
Hardships	Marketplace or IRS - depending which hardship exemption you claim

\* As of September 1, 2016, these exemptions are no longer available through the Marketplace, except in Connecticut.

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For information about exemptions and the individual shared responsibility provision, go to [IRS.gov/aca](https://www.irs.gov/aca).

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