



# ACA: Employer Shared Responsibility Penalty

Tax Filing Year	2023	2024
<b>4980H(a) Penalty</b>		
<i>Annual Amount</i>	\$2,880.00	\$2,970.00**
<i>Monthly Amount</i>	\$240.00	\$247.50**
<i>Required MED Offer% of Full-Time</i>	95%	95%
<i>Full-Time Exemption</i>	30	30
<b>4980H(b) Penalty</b>		
<i>Annual Amount</i>	\$4,320.00	\$4,460.00**
<i>Monthly Amount</i>	\$360.00	\$371.67**
<i>Affordability Safe Harbor%</i>	9.12%	8.39%
<i>Applicable 100% FPL (prior year)</i>	\$13,590.00	\$14,580.00
<i>FPL Affordability Annual Amount</i>	\$1,239.41	\$1,223.26
<i>FPL Affordability Monthly Amount</i>	\$103.28	\$101.94

\*\*These fees are merely projections for the upcoming 2024 filing year

Please note that some of these figures are based on actuarial estimations and are subject to change with new regulatory guidance.