



ACA:

Employer Shared Responsibility Penalty

Tax Filing Year	2025	2026
4980H(a) Penalty		
<i>Annual Amount</i>	\$2,900.00	\$3,340.00*
<i>Monthly Amount</i>	\$241.67	\$278.33*
<i>Required MED Offer % of Full-Time</i>	95%	95%
<i>Full-Time Exemption</i>	30	30
4980H(b) Penalty		
<i>Annual Amount</i>	\$4,350.00	\$5,010.00*
<i>Monthly Amount</i>	\$362.50	\$417.50*
<i>Affordability Safe Harbor %</i>	9.02%	9.96%
<i>Applicable 100% FPL (prior year)</i>	\$15,060.00	\$15,650.00
<i>FPL Affordability Annual Amount</i>	\$1,358.41	\$1,558.68
<i>FPL Affordability Monthly Amount</i>	\$113.20	\$129.89

*These fees are merely projections for the upcoming 2026 filing year.

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