

ACA Exemption G

HH size	138% (2018 returns)	138% (2017 returns)	138% (2016 returns)	138% (2015 returns)
1	\$16,643	\$16,394	\$16,243	\$16,105
2	\$22,411	\$22,108	\$21,983	\$21,707
3	\$28,180	\$27,821	\$27,724	\$27,310
4	\$33,948	\$33,534	\$33,465	\$32,913
5	\$39,716	\$39,247	\$39,206	\$38,516
6	\$45,485	\$44,960	\$44,947	\$44,119
7	\$51,253	\$50,687	\$50,687	\$49,721
8	\$57,022	\$56,428	\$56,428	\$55,324

The following hardship exemptions also qualify under Code G for tax year 2018.

The taxpayer will need to identify the hardship that applies to his/her situation. Beyond that, we do not need to see proof. However, the taxpayer should understand that the IRS may request documentation at a later point.

New General Hardship Exemptions* (Code G)

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Did any of the following hardships prevent you from obtaining coverage?

Financial Hardship

- You were homeless
- You were evicted or face eviction or foreclosure
- You received a utility shut-off notice
- You filed for bankruptcy
- You had medical debt in the last 24 months
- You had unexpected increases in expenses caring for ill, disabled or aging relative
- You were determined ineligible for Medicaid in a state that did not expand Medicaid coverage
- You were without coverage while awaiting a decision on a marketplace appeal

Plan Choice Hardship

- You lived in a county with only one issuer offering coverage and can show that the lack of choice precluded enrollment**

- All affordable plans provide abortion coverage contrary to your beliefs**
- You experienced a personal circumstance that created a hardship, such as when no affordable plans provide access to needed specialty care**

Personal Hardship

- You experienced a disaster that resulted in significant property damage
- You experienced domestic violence
- A close family member died
- Your child was denied Medicaid or CHIP and another person is required by court order to provide coverage for the child
- You experienced another hardship that prevented you from obtaining coverage

*Most of these exemptions were formerly claimed by submitting a marketplace application. The exemption is valid for the month(s) of the hardship and the month before and after.

**New hardships