

(Keep for your records)

Name(s) as shown on return

Tax ID Number

Step 4 Percentage Income Amount

1. Enter your applicable household income
from Step 3 1 _____
2. Enter your filing threshold amount. Use your gross income
to look up your filing threshold based on your filing status,
your age, and the number of dependents you claim.
To determine your filing threshold, see the Do I Have
to File? chart on page 18 2 _____
3. Subtract line 2 from line 1 3 _____
4. Is the amount on line 3 zero or less?
 - ☐ **Yes.** You do not owe an Individual Shared Responsibility Penalty.
You need to file form FTB 3853 and check the "Applicable
household income or gross income is below the filing
threshold" box in Part II.
 - ☐ **No.** Continue
5. Multiply line 3 by 2.5% (0.025). Round to
the nearest dollar. This is your percentage
income amount 5 _____
6. Were you required to complete Worksheet A?
 - ☐ **Yes.** Go to Worksheet B. Then continue to Step 5.
 - ☐ **No.** Enter the amount from line 5 above on line 2 of the Individual
Shared Responsibility Penalty Worksheet and complete line 3
of that worksheet. Then continue to Step 5.

Step 5 State Average Bronze Plan Premium

1. Were you required to complete Worksheet A?
 - ☐ **Yes.** Continue
 - ☐ **No.** Skip question 2; Go to question 3.
2. Multiply \$324* by the number on Worksheet A,
line 8. Enter the result here and on line 4 of the
Individual Shared Responsibility Penalty Worksheet.
Skip question 3 and complete line 5 of the
Individual Shared Responsibility
Penalty Worksheet 2 _____
 *\$324 is the 2023 state average premium for a bronze level health
plan available through the Marketplace for one individual for one
month.
3. Enter on line 4 of the Individual Shared Responsibility Penalty
Worksheet the amount below that corresponds to the total number of
people in your applicable household. Then complete line 5
of the Individual Shared Responsibility Penalty Worksheet.
 - 1 person — \$3,888 • 3 people — \$11,664 • 5 or more people — \$19,440
 - 2 people — \$7,776 • 4 people — \$15,552