

Worksheet N. Worksheet To Determine if the QSEHRA is Considered Affordable

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Note. See *Special instructions for Worksheet N* if your SLCSPP premium was not the same for all months of 2018 or you changed employers during 2018.

1. Enter the amount from Form 8962, line 3 1. _____
2. Multiply line 1 by 0.0969 2. _____
3. Enter the number of months you were provided the QSEHRA in 2018 3. _____
4. Divide line 2 by 12.0 4. _____
5. If you enrolled in a qualified health plan, enter the monthly premium you would pay for self-only coverage under the second lowest cost silver plan (SLCSP) offered by the Marketplace where you enrolled in coverage. If you did not enroll in a qualified health plan, enter the monthly premium that the oldest member of your coverage family who is enrolled in a qualified health plan would pay for self-only coverage under the SLCSP offered by the Marketplace where that family member enrolled. See *Applicable SLCSP premium tools*, earlier, to learn how to retrieve the applicable SLCSP premium 5. _____
6. Enter the self-only coverage permitted benefit from the written notice provided by your employer. If you were provided the QSEHRA for less than 12 months in 2017, see *Part-year coverage*, later, for what amount to enter on line 6 6. _____
7. Divide line 6 by line 3 7. _____
8. Subtract line 7 from line 5 8. _____
9. Compare lines 4 and 8.
 - If line 4 is less than line 8, the QSEHRA is not considered affordable. Stop here. Complete Worksheet Q.
 - If line 4 is greater than or equal to line 8, the QSEHRA is considered affordable. Skip Worksheet Q. Stop here and do not file Form 8962 if you were provided a QSEHRA for every month you were covered by a qualified health plan and no APTC was paid for you or another individual in your tax family. Otherwise, write "QSEHRA" in the top margin of Form 8962. If you are completing Form 8962, lines 12–23, stop here and enter -0- on lines 12(e)–23(e) for each month you were provided the QSEHRA. If you are completing Form 8962, line 11, and you were provided the QSEHRA for all of 2018, stop here and enter -0- on line 11(e). If you were not provided the QSEHRA for all of 2018, complete lines 10–13 below.
10. Enter the smaller of Form 8962, line 11(a) or 11(d) 10. _____
11. Divide line 10 by 12.0 11. _____
12. Multiply line 11 by line 3 12. _____
13. Subtract line 12 from line 10. Enter the result here and on Form 8962, line 11(e) 13. _____