

Tax Credits for Nonprofits 2010 through 2013

The table below was developed by West Virginians for Affordable Health Care (WVAHC) using the small business calculator on the Small Business Majority web site. The calculator can be accessed at <http://smallbusinessmajority.org/tax-credit-calculator/> . WVAHC assumed that small employers contributed \$50,000 annually as the employer's share of premiums regardless on the number of employees or their average wages. Nonprofit organizations are encouraged to visit the calculator web site and enter their own data. Additionally, there is a draft IRS form for calculating the tax credits. You can download draft Form 8941 at <http://www.irs.gov/pub/irs-dft/f8941--dft.pdf> .

Size of the Nonprofit	Average Wages below \$25,000	Average Wages of \$30,000	Average Wages of \$35,000	Average Wages of \$40,000	Average Wages of \$45,000
2 to 10 employees	25%	20%	15%	10%	5%
11	23%	18%	13%	8%	3%
12	21%	16%	12%	7%	2%
13	20%	15%	10%	5%	0%
14	18%	13%	8%	3%	0%
15	17%	12%	7%	2%	0%
16	15%	10%	5%	0%	0%
17	13%	8%	3%	0%	0%
18	12%	7%	2%	0%	0%
19	10%	5%	0%	0%	0%
20	8%	3%	0%	0%	0%
21	7%	2%	0%	0%	0%
22	5%	0%	0%	0%	0%
23	3%	0%	0%	0%	0%
24	2%	0%	0%	0%	0%
25	0%	0%	0%	0%	0%