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Rev. Proc. 2018-34: Premium tax credit, contribution percentage for 2019

The IRS today released an advance version of Rev. Proc. 2018-34 providing indexing adjustments to provisions under section 36B.

In general, section 36B provides a refundable premium tax credit to help individuals and families afford health insurance through affordable insurance exchanges.

- The applicable percentage table is used to calculate an individual's premium tax credit.
- The required contribution percentage is used to determine whether an individual is eligible for "affordable employer-sponsored minimum essential coverage" under section 36B.

[Rev. Proc. 2018-34](#) [PDF 14 KB] sets out the applicable percentage table for 2019, and provides the required contribution percentage is 9.86% for plan years beginning in 2019.

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