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HEALTH
DEPARTMENT
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Health Insurance Marketplace offers special enrollment period during tax season

This is the first season that taxpayers could owe a fee for going without health insurance. If you did not have health coverage in 2014 and are subject to the federal Shared Responsibility Payment, you may be eligible to sign up on the Health Insurance Marketplace during a special enrollment period this tax season. This special enrollment period, which was announced by the Centers for Medicare and Medicaid Services (CMS), will start on March 15 and run through April 30.

Taxpayers who didn't have health coverage for all or part of 2014 must either qualify for a health coverage exemption or pay a fee with their federal income tax return. For the special enrollment period, CMS offers the following guidelines for eligibility:

- You are currently not enrolled in coverage through the Health Insurance Marketplace for 2015,
- You attest that, when you filed your 2014 tax return, you paid the fee for not having health coverage in 2014, and
- You attest that you first became aware of, or understood the implications of, the Shared Responsibility Payment after the end of open enrollment in connection with preparing your 2014 taxes.

Americans who do not qualify for an exemption and went without health coverage last year will owe either \$95 or one percent of their income—whichever is greater. For the 2015 tax year, the fee will increase to \$325 per adult or two percent of income. The special enrollment period allows those without insurance the opportunity to get covered for the remainder of the year and avoid additional fees next year.

The Health Department of Northwest Michigan has Navigators and Certified Application Counselors who can help you with this process. Call the Health Department at **(800) 432-4121** for assistance or to learn more about affordable insurance programs. To get further information about enrollment or tax exemptions, visit www.HealthCare.gov.

The Health Department of Northwest Michigan is mandated by the Michigan Public Health Code to promote wellness, prevent disease, provide quality healthcare, address health problems of vulnerable populations, and protect the environment for the residents and visitors of Antrim, Charlevoix, Emmet, and Otsego Counties.