

Small Business Health Insurance Tax Credit

G.S. 105-129.16E

The benefits of the NC Bar Association Health Plans 1, 2, 3 & 10 have been certified to have an actuarial value which equals or exceeds the value of the benefits of the NC Basic Indemnity health care plan. These policies therefore provide health care coverage that may be eligible for a tax credit pursuant to N.C.G.S. 105-129.16E. For additional information concerning the tax status of the premiums paid for this coverage and the additional requirements related to the tax credit, you should consult your professional tax advisor.