

Minimum Essential Coverage

Qualifies:

Employer- sponsored Coverage

- Employee Coverage (including self-insured plans)
- COBRA coverage
- Retiree Coverage

Individual Health Coverage

- Health insurance purchased directly from insurance company
- Health insurance you purchase through the health insurance marketplace
- Health insurance provided through a student health plan

Coverage under government- sponsored programs

- Medicare Part A coverage
- Medicare Advantage plans
- Most Medicaid coverage
- Childrens health insurance program (CHIP)
- Most types of TRICARE coverage
- Comprehensive health care programs offered by the department of veteran affairs
- State High risk health insurance pools
- Health coverage provided to peace corps volunteers
- Department of Defense Nonappropriated Fund Health benefits program
- Refugee medical assistance

Does not Qualify:

- Coverage consisting solely of excepted benefits, such as:
 - stand alone vision or dental
 - accident or disability income insurance
 - Workers compensation insurance
- Medicaid providing :
 - Only family planning service
 - Tuberculosis related services
 - Coverage limited to treatment of emergency medical conditions
 - Pregnancy related coverage
 - Coverage for the medically needy
- Line of duty TRICARE coverage
- Americorps coverage for those serving in programs receiving AmeriCorps state or national grants
- After Corps coverage purchased by returning members of the Peace Corps

*For Tax year 2014- the IRS issued a relief of the Shared responsibility payment for people receiving the above Medicaid benefits. The tax payer has to file an exemption form for that relief of payment.