

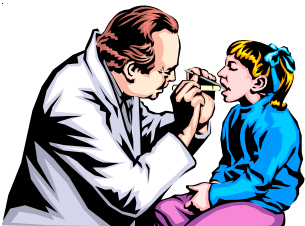
## How to Utilize the Tax Credits

**1. Begin by registering for the tax credit with the Kansas Insurance Department.**

Contact Craig Van Aalst at the Kansas Insurance Department at 1-800-432-2484 or (785) 296-7850.

**2. Register on-line.** You can register online at [www.ksinsurance.org](http://www.ksinsurance.org). The Department of Revenue website at [www.ksrevenue.org](http://www.ksrevenue.org) will also link to the registration page.

**3. Complete Form K-57.** You will need to complete the Department of Revenue Schedule K-57 form to utilize the tax credit.



**For information regarding how this tax credit might apply to your business, check with your tax advisor. The Kansas Insurance Department cannot provide tax advice.**

This publication was produced as a public service by the:  
**KANSAS INSURANCE DEPARTMENT**



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*Access to*  
**Affordable  
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*Kansas*  
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Businesses**

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Kansas Insurance Department  
**Sandy Praeger, Commissioner**

## Tax credits

Eligible employers will receive a tax credit for contributions they make to health savings accounts or insurance plans for their employees. The tax credit will equal \$70 per eligible employee per month.



This program is designed to help employers and employees, but not make them dependent on the government. Therefore, the tax credit gradually declines over a three year period.

## How does it work?

Any small business, association or trust that has between 2 and 50 employees and has not contributed to any health insurance premium or health savings account on behalf of an employee within the preceding two years is eligible.

Businesses that have been in existence for less than two years and have not provided any health insurance or made health savings account contributions for employees may also take advantage of the program. Self-insured plans are not eligible for the tax credit.

## Amount of the Credit

**Year 1:** \$70 per month per eligible covered employee

**Year 2:** Reduces to \$50 per month per eligible covered employee.

**Year 3:** Reduces to \$35 per month per eligible covered employee.

**Year 4 and Beyond:** The tax credit is no longer available

### **Please refer to the following statutes for further details:**

K.S.A. 40-2239

K.S.A. 40-2240

K.S.A. 40-2241

K.S.A. 40-2242

K.S.A. 40-2246

For more information or to apply for the tax credit, please contact: Craig Van Aalst at the Kansas Insurance Department at 1-800-432-2484 or (785) 296-7850.