

# Affordable Care Act (ACA) Statistics Data Reference Guide

This document contains a list of the specific table rows and/or columns, or publication (PDF) pages where ACA data are featured in Statistics of Income (SOI) summary statistics. Hyperlinks directly to statistical tables are provided where possible. For more information, please contact SOI's [Statistical Information Service](#).

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# ACA Data from Individuals

## Individual Income Tax Returns Complete Report ([Landing Page](#))

### Additional Medicare Tax:

- [Table 3.3](#), columns 72–73
- [Table 3.3CV](#), columns 72–73
- [Table 3.7](#), columns 72–73
- Explanation of terms, page 184 of [Complete Report](#)

### Net Investment Income Tax:

- [Table 3.3](#), columns 54–55
- [Table 3.3CV](#), columns 54–55
- [Table 3.7](#), columns 54–55
- Explanation of terms, page 198 of [Complete Report](#)

### Total Premium Tax Credit:

- Introduction and Changes in the Law, page 22 of [Complete Report](#)
- [Table 2.7](#), columns 3–4
- Explanation of terms, page 209 of [Complete Report](#)

### Advance Payment of Premium Tax Credit:

- [Table 2.7](#), columns 5–6
- Explanation of Terms, page 186 of [Complete Report](#)

### Net Premium Tax Credit:

- Introduction and Changes in the Law, page 22 of [Complete Report](#)
- [Table 2.7](#), columns 7–8
- [Table 3.3](#), columns 44–45
- [Table 3.3CV](#), columns 44–45
- [Table 3.7](#), columns 44–45
- Table A, lines 204–205
- Explanation of Terms, page 199 of [Complete Report](#)

### Excess Advance Premium Tax Credit Repayment:

- Introduction and Changes in the Law, page 22 of [Complete Report](#)
- [Table 1.4](#), columns 135–136
- [Table 1.4CV](#), columns 135–136
- [Table 1.5](#), columns 135–136
- [Table 2.1](#), columns 128–129
- [Table 2.1CV](#), columns 128–129
- [Table 2.6](#), columns 128–129
- [Table 2.7](#), columns 9–10
- [Table 3.1](#), columns 13–14
- [Table A](#), lines 130–131
- Explanation of Terms, page 191 of [Complete Report](#)

### Health Care Individual Responsibility Payment:

- Introduction and Changes in the Law, page 22 of [Complete Report](#)
- [Table 2.7](#), columns 11–12
- [Table 3.3](#), columns 70–71
- [Table 3.3CV](#), columns 70–71
- [Table 3.7](#), columns 70–71
- [Table A](#), lines 182–183
- Explanation of Terms, page 194 of [Complete Report](#)



## Individual Income Tax Returns Preliminary Data ([Landing Page](#))

### Individual Income Tax Returns, Preliminary Data, 2015:

- Additional Medicare Tax: [Table 1](#), lines 294–295
- Net Investment Income Tax: [Table 1](#), lines 297–298
- Total Premium Tax Credit: [Table 1](#), lines 282–283
- Advance Payment of Premium Tax Credit: [Table 1](#), lines 285–286
- Excess Advance Premium Tax Credit Repayment: [Table 1](#), lines 195–196
- Net Premium Tax Credit: [Table 1](#), lines 279–280
- Health Care Individual Responsibility Payment: [Table 1](#), lines 291–292

### Individual Income Tax Returns, Preliminary Data, 2014:

- Additional Medicare Tax: [Table 1](#), lines 288–289
- Net Investment Income Tax: [Table 1](#), lines 291–292
- Excess Advance Premium Tax Credit Repayment: [Table 1](#), lines 186–187
- Net Premium Tax Credit: [Table 1](#), lines 258–268
- Health Care Individual Responsibility Payment: [Table 1](#), lines 285–286

## Individual Income Tax Returns, Line Item Estimates ([Landing Page](#))

- Form 8941, Credit for Small Employer Health Insurance Premiums, [page 214](#) (number of returns) and [215](#) (amounts)
- Form 8959, Additional Medicare Tax, [page 216](#) (number of returns) and [217](#) (amounts)
- Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts, [page 218](#) (number of returns) and [219](#) (amounts)
- Form 8962, Premium Tax Credit, [page 220](#) (number of returns) and [221](#) (amounts)
- Form 8965, Health Coverage Exemptions, page [224](#) (number of returns)

## Historical Table 2 (State Data) ([Landing Page](#))

- Additional Medicare Tax, lines 124–125
- Net Investment Income Tax, lines 126–127
- Total Premium Tax Credit, lines 102–103
- Advance Premium Tax Credit, lines 104–104
- Net Premium Tax Credit, lines, lines 118–119
- Excess Advance Premium Tax Credit Repayment, lines 84–85
- Health Care Individual Responsibility Payment, lines 106–107

## Zip Code Data ([Landing Page](#))

- Documentation, Section F
- Additional Medicare Tax, columns 116–117
- Net Investment Income Tax, columns 118–119
- Total Premium Tax Credit, columns 94–95
- Advance Premium Tax Credit, columns 96–97
- Net Premium Tax Credit, columns 110–111
- Excess Advance Premium Tax Credit Repayment, columns 76–77
- Health Care Individual Responsibility Payment, columns 98–99

## County Data, Tax Year 2014 ([Landing Page](#))

- Documentation, Section F
- Additional Medicare Tax, columns 116–117
- Net Investment Income Tax, columns 118–119
- Total Premium Tax Credit, columns 94–95
- Advance Premium Tax Credit, columns 96–97
- Net Premium Tax Credit, columns 110–111
- Excess Advance Premium Tax Credit Repayment, columns 76–77
- Health Care Individual Responsibility Payment, columns 98–99



## ACA Data from Corporations

### Corporation Income Tax Returns Complete Report ([Landing Page](#))

#### Allowable Credit for Small Employer Health Insurance Premiums:

- [Table 21](#), line 50
- Explanation of Terms, [page 272](#)

### Corporation Income Tax Returns Line Item Estimates ([Landing Page](#))

- Form 8941, Credit for Small Employer Health Insurance Premiums, [page 163](#) (number of returns) and [164](#) (amounts)

### Federal Excise Taxes or Fees Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and Trade Bureau, and Customs Service ([Landing Page](#))

- [Affordable Care Act Taxes and Fees \(Historical Table 20\)](#), lines 131–136



## ACA Data from Partnerships

### Partnership Returns Line Item Estimates ([Landing Page](#))

#### Partnership Income Tax Returns, Line Item Estimates, 2014

- Form 8941, Credit for Small Employer Health Insurance Premiums, [page 61](#) (number of returns) and [62](#) (amounts)

#### Partnership Income Tax Returns, Line Item Estimates, 2013

- Form 8941, Credit for Small Employer Health Insurance Premiums, [page 61](#) (number of returns) and [62](#) (amounts)

#### Partnership Income Tax Returns, Line Item Estimates, 2012

- Form 8941, Credit for Small Employer Health Insurance Premiums, [page 63](#) (number of returns) and [64](#) (amounts)

#### Partnership Income Tax Returns, Line Item Estimates, 2011

- Form 8941, Credit for Small Employer Health Insurance Premiums, [page 73](#) (number of returns) and [74](#) (amounts)

#### Partnership Income Tax Returns, Line Item Estimates, 2010

- Form 8941, Credit for Small Employer Health Insurance Premiums, [page 67](#) (number of returns) and [68](#) (amounts)



## ACA Data from the IRS Data Book

### Amount of Refunds Issued, Including Interest, by State ([Landing Page](#))

Table 8 in the IRS Data Book shows the amount of refunds issued for Advanced Premium Tax Credit and Cost Sharing Reduction. Beginning in the 2015 IRS Data Book, the table includes the refund amount for the Basic Health Program.

- [Table 8, 2014](#)
- [Table 8, 2015](#)
- [Table 8, 2016](#)

### Taxpayer Advocate Service: Postfiling Taxpayer Assistance Program, by Type of Issue and Relief ([Landing Page](#))

Table 20 in the IRS Data Book shows the number of Taxpayer Advocate Service cases received for Affordable Care Act (ACA) issues, which include cases involving the ACA Premium Tax Credit, the ACA Individual Shared Responsibility Payment, and other ACA-related tax provisions.

- [Table 20, 2015](#)
- [Table 20, 2016](#)

### Affordable Care Act of 2010: Number of Returns, Tax Collections, Tax Credits, Grants, and Fees for Selected Non-Exchange Provisions ([Landing Page](#))

In the 2014 IRS Data Book, [Table 32](#) shows an inventory of where ACA items are reported, including the Number of Returns, Tax Collections, Tax Credits, Grants, and Fees for Selected Non-Exchange Provisions for Returns Filed in Calendar Years 2010–2014.

## Small Business Health Care Tax Credits

### Small Business Health Care Tax Credits Filed in Tax Years 2010–2015 ([Landing Page](#))

This [table](#) contains the official data for the Small Business Health Care Tax.

