



STATE OF CALIFORNIA  
**Franchise Tax Board**

**Health Care Minimum Essential  
Coverage Individual Mandate Report**  
Economic and Statistical Research Bureau

## Purpose

This report is intended to fulfill the Franchise Tax Board's obligation under the Revenue and Taxation Code section [61050](#) to annually report by March 1, to the Legislature, and under the Revenue and Taxation Code section [61045](#) to report annually on the internet website, the total number of applicable households paying the penalty, the total penalty amounts imposed, the number and amount of state financial subsidies paid and adjustments made through reconciliation, and the number and amount of penalties collected under subdivision (j) of Section 61005.

Prepared by the Staff of the  
Franchise Tax Board  
STATE OF CALIFORNIA

Members of the Board:  
Malia M. Cohen, Chair  
Antonio Vazquez, Member  
Joe Stephenshaw, Member

Executive Officer: Selvi Stanislaus

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## **Background**

Chapter 38 of the Statutes of 2019 (SB 78) created the Minimum Essential Coverage Individual Mandate (mandate), a program similar to the Individual Shared Responsibility Payment administered by the Internal Revenue Service prior to December 31, 2018. Beginning January 1, 2020, California residents and their dependents are required to obtain and maintain minimum essential coverage, unless they qualified for an exemption from the mandate.

Pursuant to Part 32 (commencing with Section 61000) of the Revenue and Taxation Code, if an individual that is required to obtain minimum essential coverage under the mandate, does not obtain and maintain health care coverage or obtain an exemption, an Individual Shared Responsibility Penalty (Penalty) will be imposed, per uninsured person for each month they do not maintain minimum essential coverage.

When the individual files their California income tax return, the taxpayer verifies if the members of their household either had an exemption or maintained minimum essential coverage during the previous year. For those members of the household who did not have an exemption or who did not maintain minimum essential coverage for each month of the previous calendar year, a penalty is computed and paid.

In addition, taxpayers may be eligible to receive a premium assistance subsidy from the California Health Benefit Exchange (Exchange), also known as Covered California, to supplement the cost of purchasing insurance. Using the individual's projected income, they can apply to the Exchange for an advanced premium assistance subsidy. At the end of each year, when the taxpayer files their California income tax return, they reconcile the advanced premium assistance subsidies received based on income projections against the premium assistance subsidies they were allowed based on their actual income.

## **Franchise Tax Board Statutory Reporting Requirements**

Under Chapter 801 of the Statutes of 2019 (AB 414), the Franchise Tax Board is required to provide an annual report to the Legislature, no later than March 1, which includes:

- The total number of households paying the Penalty and the total number of dependents reported, by county and by adjusted gross income class.
- The total Penalty amounts imposed statewide, by county, and by adjusted gross income class.
- The total statewide Penalty amount imposed.
- The number and type of exemptions applied, and the most commonly claimed exemptions.

- The number of applicable households who pay the Penalty and the number of dependents claimed, by federal poverty level category.
- The number and amount of state financial subsidies paid and adjustments made through reconciliation, by county and by federal poverty level category.

Under Chapter 38 of the Statutes of 2019 (AB 78), the Franchise Tax Board is required to publish an annual report on its website which includes:

- The total number of applicable households paying the Penalty and the average penalty amount by applicable household income level.
- The number of applicable households paying the Penalty by county and statewide.
- The total Penalty amount collected.
- The number and type of the most commonly claimed exemptions.
- The number and total penalty amounts collected under subdivision (j) of Section 61005, the failure to report Penalty.

The information presented in this report is based on tax return data processed as of October 31, 2022.

## Data

The March 1, 2023, Health Care Minimum Essential Coverage Individual Mandate Penalty Report includes timely filed and processed return data available as of October 31, 2022.

Beginning in taxable year 2020, California residents were required to maintain minimum essential coverage. For each month that a member of the household does not maintain minimum essential coverage a penalty is applied. Table 1 contains the total number households that owed the Penalty and the amount assessed.

**Table 1: Process Year 2022 Individual Shared Responsibility Penalty Assessed\*\***

Variables	Count	Assessed Amount	Average (Mean)	Median
<b>Individual Shared Responsibility Penalty Assessed</b>	271,162	\$311,564,689	\$1,149	\$800

\*\* Returns Processed through October 31, 2022.

A review of the number of households reporting the penalty revealed that 5 counties (Los Angeles, Orange, Riverside, San Bernardino, and San Diego) represented just over 50 percent of the penalties imposed, Los Angeles County being the largest. Table 2 contains the total number of applicable households

reporting the penalty, the penalty amount assessed, and the total number of dependents reported by county.

**Table 2: Process Year 2022 Individual Shared Responsibility Penalty Assessed\*\***

County	Assessed Count	Assessed Amount	Number of Dependents
ALAMEDA	8,968	\$11,257,859	2,652
ALPINE	*	*	*
AMADOR	250	\$245,323	84
BUTTE	1,514	\$1,392,336	435
CALAVERAS	322	\$337,766	120
COLUSA	259	\$224,761	137
CONTRA COSTA	5,140	\$6,911,330	1,833
DEL NORTE	175	\$141,399	67
EL DORADO	1,062	\$1,221,694	365
FRESNO	6,609	\$6,568,031	2,325
GLENN	281	\$269,261	135
HUMBOLDT	1,255	\$1,204,942	344
IMPERIAL	1,172	\$1,197,791	620
INYO	151	\$137,281	63
KERN	4,393	\$4,275,261	1,673
KINGS	630	\$553,910	281
LAKE	494	\$487,618	150
LASSEN	107	\$112,099	31
LOS ANGELES	68,341	\$74,885,177	21,085
MADERA	818	\$866,025	414
MARIN	1,439	\$2,575,640	592
MARIPOSA	110	\$99,997	20
MENDOCINO	878	\$914,004	327
MERCED	1,564	\$1,454,534	763
MODOC	*	*	*
MONO	174	\$186,508	52
MONTEREY	2,676	\$2,886,653	1,020
NAPA	930	\$1,020,253	414
NEVADA	772	\$871,042	266
ORANGE	21,951	\$25,183,864	7,973
PLACER	2,036	\$2,462,333	753
PLUMAS	148	\$157,116	30
RIVERSIDE	17,049	\$17,430,738	7,600
SACRAMENTO	8,768	\$8,560,094	2,553
SAN BENITO	536	\$526,642	275
SAN BERNARDINO	15,100	\$15,212,792	6,864
SAN DIEGO	26,164	\$28,224,996	9,923

County	Assessed Count	Assessed Amount	Number of Dependents
SAN FRANCISCO	5,292	\$7,077,958	889
SAN JOAQUIN	4,838	\$4,723,894	1,992
SAN LUIS OBISPO	2,186	\$2,309,645	780
SAN MATEO	4,202	\$6,098,120	1,254
SANTA BARBARA	3,408	\$3,797,360	1,334
SANTA CLARA	10,836	\$14,730,915	3,431
SANTA CRUZ	1,702	\$2,046,693	506
SHASTA	1,698	\$1,631,893	610
SIERRA	*	*	*
SISKIYOU	320	\$352,154	90
SOLANO	2,308	\$2,241,115	728
SONOMA	3,873	\$4,171,883	1,499
STANISLAUS	2,983	\$2,891,336	1,276
SUTTER	661	\$647,174	261
TEHAMA	429	\$410,466	221
TRINITY	89	\$91,249	23
TULARE	2,041	\$1,934,023	816
TUOLUMNE	336	\$342,495	110
VENTURA	6,320	\$6,758,379	2,499
YOLO	1,027	\$1,015,185	332
YUBA	471	\$429,727	200
OTHER***	13,843	\$27,743,133	5,016
<b>Total</b>	<b>271,162</b>	<b>\$311,564,689</b>	<b>96,124</b>

\* This data cannot be disclosed because the number of returns is too small under state privacy rules.

\*\* Returns Processed through October 31, 2022.

\*\*\*Includes resident taxpayers who filed using an out of state address.

Table 3 contains the total number of applicable households that reported the penalty, the total number of dependents for whom applicable households owed the penalty and the total penalty amounts assessed by adjusted gross income.

**Table 3: Process Year 2022 Individual Shared Responsibility Penalty Assessed by AGI\*\***

AGI Class***	Assessed Count	Assessed Amount	Average Penalty	Number of Dependents
\$ NEGATIVE	51	\$59,660	\$1,170	11
\$0 TO \$9,999	547	\$432,094	\$790	61
\$10,000 TO \$19,999	4,245	\$2,750,058	\$648	98
\$20,000 TO \$29,999	48,346	\$29,902,915	\$619	153

AGI Class***	Assessed Count	Assessed Amount	Average Penalty	Number of Dependents
\$30,000 TO \$39,999	47,461	\$30,343,207	\$639	4,547
\$40,000 TO \$49,999	37,367	\$26,154,328	\$700	8,092
\$50,000 TO \$59,999	28,214	\$22,817,121	\$809	9,042
\$60,000 TO \$69,999	22,427	\$21,794,864	\$972	13,015
\$70,000 TO \$79,999	16,835	\$18,612,463	\$1,106	11,875
\$80,000 TO \$89,999	12,205	\$14,949,290	\$1,225	9,100
\$90,000 TO \$99,999	8,956	\$12,184,055	\$1,360	6,904
\$100,000 TO \$124,999	13,941	\$22,326,284	\$1,601	10,726
\$125,000 TO \$149,999	7,500	\$15,241,770	\$2,032	5,720
\$150,000 TO \$174,999	4,816	\$11,942,070	\$2,480	3,468
\$175,000 TO \$199,999	3,206	\$9,225,199	\$2,877	2,207
\$200,000 TO \$249,999	3,987	\$13,336,396	\$3,345	2,770
\$250,000 TO \$299,999	2,363	\$9,339,160	\$3,952	1,696
\$300,000 TO \$349,999	1,575	\$7,159,770	\$4,546	1,115
\$350,000 TO \$399,999	1,026	\$5,112,575	\$4,983	768
\$400,000 TO \$449,999	822	\$4,277,790	\$5,204	602
\$450,000 TO \$499,999	662	\$3,620,782	\$5,469	487
\$500,000 TO \$599,999	932	\$5,375,726	\$5,768	706
\$600,000 TO \$699,999	621	\$3,910,050	\$6,296	463
\$700,000 TO \$799,999	473	\$3,093,142	\$6,539	357
\$800,000 TO \$899,999	323	\$2,208,604	\$6,838	253
\$900,000 TO \$999,999	246	\$1,697,942	\$6,902	217
\$1,000,000 TO \$1,999,999	1,093	\$7,271,732	\$6,653	835
\$2,000,000 TO \$2,999,999	322	\$2,297,018	\$7,134	292
\$3,000,000 TO \$3,999,999	144	\$1,046,136	\$7,265	129
\$4,000,000 TO \$4,999,999	95	\$608,732	\$6,408	95
\$5,000,000 TO \$HIGH	361	\$2,473,756	\$6,853	320
<b>Total</b>	<b>271,162</b>	<b>\$311,564,689</b>	<b>\$1,149</b>	<b>96,124</b>

\* This data cannot be disclosed because the number of returns is too small under state privacy rules.

\*\* Returns Processed through October 31, 2022.

\*\*\*Penalties issued in exempt income ranges are due to taxpayer error, corrections or adjustment made in post processing are not captured in this report.

The [poverty guidelines](#) (also known as the federal poverty level) are a federal poverty measure issued each year by the Department of Health and Human Services. The guidelines are applied by number of persons in the household. For calendar year 2021, the federal poverty level for a single member household was \$12,880 and \$26,500 for a four person household.

Table 4 contains the number of applicable households who reported they owed the penalty, the amount of penalty assessed, and the number of dependents claimed by federal poverty level category.

**Table 4: Process Year 2022 Individual Shared Responsibility Penalty by Federal Poverty Level\*\***

Federal Poverty Level	Assessed Count	Assessed Amount	Number of Dependents
Income less than 139% of the Federal Poverty Level***	1,436	\$1,222,935	569
Income between 139% and 266% of the Federal Poverty Level	92,134	\$64,421,205	30,205
Income between 267% and 400% of the Federal Poverty Level	83,614	\$65,799,893	33,068
Income greater than 400% of the Federal Poverty Level	93,978	\$180,120,656	32,282
<b>Total</b>	<b>271,162</b>	<b>\$311,564,689</b>	<b>96,124</b>

\*\* Returns Processed through October 31, 2022.

\*\*\*Penalties issued in exempt income ranges are due to taxpayer error, corrections or adjustment made in post processing are not captured in this report.

When the individual files their California income tax return, the taxpayer verifies the members of their applicable household and reports on each member’s health coverage. If the taxpayer is unable to check the full year coverage box, which covers all members of the family on the form 540, the taxpayer fills out [form 3853](#) and reports any applicable exemptions for each member of the household by month. For purposes of reporting on form 3853, when a taxpayer or member of their applicable household does not have coverage for the entire year, the individual claims an exemption for maintaining minimum essential coverage for the months that they have coverage. On form 3853, members of the applicable household that maintain minimum essential coverage for the full year can claim a full year exemption.

The below table is an example of how form 3853 might look for a three-member household. Member 1 was able to maintain minimum essential coverage (MEC) for the entire year, Member 2 maintained intermittent coverage, and Member 3 reported two different exemptions over the year.



Household Member	Member 1	Member 2	Member 3
Full Year	Maintained MEC		
January		Maintained MEC	Maintained MEC
February		Maintained MEC	Living abroad
March		Maintained MEC	Living abroad
April			Living abroad
May			Living abroad
June			Living abroad
July			Living abroad
August		Maintained MEC	Living abroad
September		Maintained MEC	Maintained MEC
October		Maintained MEC	Maintained MEC
November		Maintained MEC	Maintained MEC
December		Maintained MEC	Maintained MEC

For the process year 2022, over 580,000 full year exemptions and over 3.1 million monthly exemptions were reported for applicable household members (see Table 5 for exemptions types applied for a full year and Table 6 for exemptions types applied by month). The Exchange grants exemptions from the mandate for reasons of hardship or religious conscience by issuing a certificate of exemption. The other exemptions can be claimed when filing the tax return. The four most common full year exemptions used were:

- Member of household maintained minimum essential coverage\*
- Certain citizens living abroad/residents of another state or U.S. territory
- Non-resident/Part-year resident
- Health coverage is considered unaffordable (exceeded 8.27% of household income for the 2021 year)

For more detail on the exemptions codes please see [form 3853](#) instructions.

**Table 5: Process Year 2022 Exemptions Reported for a Full Year\*\***

<b>Full Year Exemption</b>	<b>Frequency</b>
Household member maintains minimum essential coverage *	191,456
Certain citizens living abroad/residents of another state or U.S. territory	133,427
Non-Resident/Part Year Resident	122,807
Health coverage is considered unaffordable (exceeded 8.27% of household income for the 2021 tax year and 8.24% for the 2020 tax year)	103,379
Families' self-only coverage combined cost is unaffordable	15,842
Members of health care sharing ministry	5,834
Enrolled in limited or restricted-scope Medi-Cal or other coverage from the California Department of Health Care Services	4,758
General hardship	2,399
Members of federally-recognized Indian tribes including Alaskan Natives	1,672
Coverage considered unaffordable based on projected income as determined by the Exchange	1,144
Incarceration (other than incarceration pending the disposition of charges)	270
Members of certain religious sects	243
Member of applicable household born or adopted during the year	154
Member of applicable household died during the year	104
Short coverage gap of three consecutive months or less	64
Taxpayer entered an unused exemption code	53
<b>Total</b>	<b>583,606</b>

\* Individuals who have minimum essential coverage for the full year, but are unable to check the box on the return for full year coverage for their entire applicable household claim an exemption for full year coverage on form 3853.

\*\* Returns Processed through October 31, 2022.

**Table 6: Process Year 2022 Monthly Exemptions Reported\*\***

<b>Monthly Exemptions</b>	<b>Frequency</b>
Household member maintains minimum essential coverage *	2,111,002
Health coverage is considered unaffordable (exceeded 8.27% of household income for the 2021 tax year and 8.24% for the 2020 tax year)	397,691
Non-Resident/Part Year Resident	214,962
Short coverage gap of three consecutive months or less	185,444
Certain citizens living abroad/residents of another state or U.S. territory	66,240
Families' self-only coverage combined cost is unaffordable	50,997
Enrolled in limited or restricted-scope Medi-Cal or other coverage from the California Department of Health Care Services	32,976
Member of applicable household born or adopted during the year	30,663
General hardship	12,569
Members of health care sharing ministry	9,080
Member of applicable household died during the year	7,195
Coverage considered unaffordable based on projected income as determined by the Exchange	3,750
Members of certain religious sects	2,296
Incarceration (other than incarceration pending the disposition of charges)	2,042
Members of federally-recognized Indian tribes including Alaskan Natives	1,130
Taxpayer entered an unused exemption code	78
<b>Total</b>	<b>3,128,115</b>

\* Individuals who have minimum essential coverage for the full year but are unable to check the box on the return for full year coverage for their entire applicable household claim an exemption for full year coverage on form 3853.

\*\* Returns Processed through October 31, 2022.

### **Premium Assistance Subsidy**

Beginning in taxable year 2020, under Title 25 (commencing with Section 100800) of the Government Code, the Exchange provides health care

coverage financial assistance, known as the premium assistance subsidy (subsidy), to California residents with household incomes at or below 600 percent of the federal poverty level. The subsidy is subject to reconciliation against actual household income, family size, and other factors when the responsible individual files their California income tax return.

Using projected income, the individual can apply to the Exchange for an advanced premium assistance subsidy (advanced subsidy), generally done at the beginning of each year. At the end of each year, when the taxpayer files their California income tax return, they reconcile the advanced subsidies received based on income projections against the subsidies they were allowed based on their actual income.

On March 11, 2021, the president of the United States signed the American Rescue Plan Act expanding the amount of Federal Premium Tax Credit (FPTC) available to taxpayers. The additional Federal financial assistance was made available to taxpayers, retroactive to January 1, 2021. As a result of the federal expansion, California taxpayers were no longer eligible for the premium assistance subsidy, including the advanced premium assistance subsidy they received from January through April. The advance premium assistance subsidies received during the 2021 taxable year were subject to reconciliation.

Table 7 contains the number and amount of California premium assistance subsidies reported by county.

**Table 7: Process Year 2022 Subsidies Allowed by County\*\***

County	Count of Subsidies Allowed	Amount of Subsidies Allowed
ALAMEDA	342	\$391,521
ALPINE	*	*
AMADOR	*	*
BUTTE	*	*
CALAVERAS	*	*
COLUSA	*	*
CONTRA COSTA	121	\$264,485
DEL NORTE	*	*
EL DORADO	*	*
FRESNO	156	\$90,518
GLENN	*	*
HUMBOLDT	*	*
IMPERIAL	122	\$98,733
INYO	*	*
KERN	91	\$31,743

County	Count of Subsidies Allowed	Amount of Subsidies Allowed
KINGS	*	*
LAKE	*	*
LASSEN	*	*
LOS ANGELES	1,533	\$928,236
MADERA	*	*
MARIN	27	\$68,226
MARIPOSA	*	*
MENDOCINO	*	*
MERCED	114	\$71,124
MODOC	*	*
MONO	*	*
MONTEREY	26	\$111,456
NAPA	*	*
NEVADA	*	*
ORANGE	436	\$294,428
PLACER	30	\$68,045
PLUMAS	*	*
RIVERSIDE	345	\$225,227
SACRAMENTO	154	\$179,508
SAN BENITO	*	*
SAN BERNARDINO	246	\$132,497
SAN DIEGO	357	\$262,640
SAN FRANCISCO	64	\$102,992
SAN JOAQUIN	52	\$63,128
SAN LUIS OBISPO	28	\$40,012
SAN MATEO	65	\$136,493
SANTA BARBARA	37	\$85,667
SANTA CLARA	162	\$291,382
SANTA CRUZ	46	\$76,767
SHASTA	48	\$77,776
SIERRA	*	*
SISKIYOU	*	*
SOLANO	41	\$71,269
SONOMA	95	\$123,767
STANISLAUS	72	\$92,245
SUTTER	*	*
TEHAMA	*	*
TRINITY	*	*
TULARE	70	\$69,794
TUOLUMNE	*	*

County	Count of Subsidies Allowed	Amount of Subsidies Allowed
VENTURA	68	\$160,243
YOLO	42	\$26,661
YUBA	*	*
OTHER***	45	\$43,036
<b>Total</b>	<b>5,214</b>	<b>\$5,066,840</b>

\* This data cannot be disclosed because the number of returns is too small under state privacy rules.

\*\* Returns Processed through October 31, 2022.

\*\*\*Includes resident taxpayers who filed using an out of state address.

Table 8 contains the number and amount of California premium assistance subsidies paid by federal poverty level.

**Table 8: Process Year 2022 Subsidies Allowed by Federal Poverty Level\*\***

Federal Poverty Level	Count of Subsidies Allowed	Amount of Subsidies Allowed
Income less than 139% of the Federal Poverty Level	1,272	\$881,049
Income between 139% and 266% of the Federal Poverty Level	2,009	\$908,411
Income between 267% and 400% of the Federal Poverty Level	1,395	\$1,159,938
Income greater than 400% of the Federal Poverty Level	538	\$2,117,442
<b>Total</b>	<b>5,214</b>	<b>\$5,066,840</b>

\*\* Returns Processed through October 31, 2022.

When the taxpayer files their California income tax return they are required to reconcile any advanced subsidies received from the Exchange against the subsidies they are allowed, based on a number of factors, including actual income and amount of FPTC. Tables 9 and 10 include the number and amount of subsidies reconciled by taxpayers who received advanced subsidies. The taxpayer is either owed a refund because the advanced subsidy amount was underpaid or the taxpayer must reimburse the state for the overpaid advanced subsidies received.

Table 9 contains the number and amount of adjustments made through reconciliation by county.

Table 9: Process Year 2022 Subsidy Reconciliation by County\*\*

County	Count of Subsidies Refunded to Taxpayers	Amount of Subsidies Refunded to Taxpayers	Count of Subsidies Repaid by Taxpayers	Amount of Subsidies Repaid by Taxpayers
ALAMEDA	136	\$100,739	16,204	\$5,454,988
ALPINE	*	*	*	*
AMADOR	*	*	381	\$105,875
BUTTE	27	\$59,183	1,676	\$591,993
CALAVERAS	*	*	558	\$240,772
COLUSA	*	*	251	\$78,633
CONTRA COSTA	86	\$148,696	10,128	\$4,243,143
DEL NORTE	*	*	151	\$72,802
EL DORADO	30	\$20,571	2,029	\$739,081
FRESNO	77	\$67,332	4,814	\$973,036
GLENN	*	*	248	\$65,552
HUMBOLDT	21	\$59,231	1,651	\$563,829
IMPERIAL	*	*	860	\$319,363
INYO	*	*	128	\$55,934
KERN	38	\$14,394	3,350	\$732,359
KINGS	*	*	520	\$129,864
LAKE	*	*	552	\$201,361
LASSEN	*	*	125	\$52,490
LOS ANGELES	949	\$290,823	68,270	\$12,446,307
MADERA	*	*	880	\$192,721
MARIN	33	\$29,057	2,710	\$1,056,811
MARIPOSA	*	*	138	\$48,431
MENDOCINO	*	*	1,091	\$406,456
MERCED	*	*	1,773	\$601,907
MODOC	*	*	57	\$46,549
MONO	*	*	156	\$90,431
MONTEREY	34	\$115,187	3,039	\$1,459,372
NAPA	*	*	1,318	\$393,317
NEVADA	*	*	1,761	\$875,124
ORANGE	259	\$142,811	25,305	\$5,253,401
PLACER	44	\$62,465	3,698	\$1,215,057
PLUMAS	*	*	280	\$121,121
RIVERSIDE	180	\$79,388	13,419	\$2,804,458
SACRAMENTO	126	\$74,754	11,823	\$2,816,319
SAN BENITO	*	*	479	\$160,043
SAN BERNARDINO	155	\$91,239	11,391	\$2,208,509

County	Count of Subsidies Refunded to Taxpayers	Amount of Subsidies Refunded to Taxpayers	Count of Subsidies Repaid by Taxpayers	Amount of Subsidies Repaid by Taxpayers
SAN DIEGO	285	\$119,465	20,545	\$4,386,125
SAN FRANCISCO	51	\$52,730	8,414	\$2,409,132
SAN JOAQUIN	84	\$59,925	6,033	\$1,361,504
SAN LUIS OBISPO	32	\$31,412	3,275	\$1,038,757
SAN MATEO	41	\$75,430	6,465	\$2,286,669
SANTA BARBARA	28	\$46,860	3,689	\$1,299,083
SANTA CLARA	93	\$99,820	13,267	\$3,879,269
SANTA CRUZ	26	\$14,935	2,868	\$910,994
SHASTA	*	*	1,859	\$743,523
SIERRA	*	*	*	*
SISKIYOU	*	*	423	\$173,577
SOLANO	30	\$32,825	3,067	\$917,473
SONOMA	54	\$32,993	5,661	\$1,805,761
STANISLAUS	49	\$26,516	4,155	\$879,059
SUTTER	*	*	961	\$276,549
TEHAMA	*	*	427	\$191,625
TRINITY	*	*	139	\$56,107
TULARE	*	*	2,096	\$574,979
TUOLUMNE	*	*	552	\$198,919
VENTURA	78	\$54,124	8,296	\$2,200,851
YOLO	*	*	1,413	\$397,490
YUBA	*	*	537	\$140,450
OTHER***	66	\$70,335	5,385	\$1,625,179
<b>Total</b>	<b>3,320</b>	<b>\$2,347,580</b>	<b>290,784</b>	<b>\$74,584,959</b>

\* This data cannot be disclosed because the number of returns is too small under state privacy rules.

\*\* Returns Processed through October 31, 2022.

\*\*\*Includes resident taxpayers who filed using an out of state address.



Table 10 contains the number and amount of adjustments made through reconciliation by federal poverty level.

**Table 10: Process Year 2022 Subsidy Reconciliation by Federal Poverty Level\*\***

<b>Federal Poverty Level</b>	<b>Count of Subsidies Refunded to Taxpayers</b>	<b>Amount of Subsidies Refunded to Taxpayers</b>	<b>Count of Subsidies Repaid by Taxpayers</b>	<b>Amount of Subsidies Repaid by Taxpayers</b>
<b>Income less than 139% of the Federal Poverty Level</b>	1,329	\$278,348	55,248	\$8,258,040
<b>Income between 139% and 266% of the Federal Poverty Level</b>	971	\$309,671	83,076	\$14,083,651
<b>Income between 267% and 400% of the Federal Poverty Level</b>	792	\$758,066	81,451	\$18,393,185
<b>Income greater than 400% of the Federal Poverty Level</b>	228	\$1,001,495	71,009	\$33,850,083
<b>Total</b>	<b>3,320</b>	<b>\$2,347,580</b>	<b>290,784</b>	<b>\$74,584,959</b>

\*\* Returns Processed through October 31, 2022

In addition, in compliance with Revenue and Taxation Code Section 61045, the Franchise Tax Board is required to issue a penalty for the failure to report health coverage information to "applicable entities". At this time, the Franchise Tax Board is currently evaluating whether any "applicable entities" are subject to the penalty, but no penalties have been issued to date.