

For-profit Business:

Number of employees	Average Wages					
	Up to \$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000
Up to 10	35%	28%	21%	14%	7%	0%
11	33%	26%	19%	12%	5%	
12	30%	23%	16%	9%	2%	
13	28%	21%	14%	7%		
14	26%	19%	12%	5%		
15	23%	16%	9%	2%		
16	21%	14%	7%			
17	19%	12%	5%			
18	16%	9%	2%			
19	14%	7%				
20	12%	5%				
21	9%	2%				
22	7%					
23	5%					
24	2%					
25	0%					

Nonprofit Entity:

Number of employees	Average Wages					
	Up to \$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000
Up to 10	25%	20%	15%	10%	5%	0%
11	23%	18%	13%	8%	3%	
12	22%	17%	12%	7%	2%	
13	20%	15%	10%	5%		
14	18%	13%	8%	3%		
15	17%	12%	7%	2%		
16	15%	10%	5%			
17	13%	8%	3%			
18	12%	7%	2%			
19	10%	5%				
20	8%	3%				
21	7%	2%				
22	5%					
23	3%					
24	2%					
25	0%					

Note:

¹ These tables are from the Congressional Research Service report *Summary of Small Business Health Insurance Tax Credit Under PPACA*, dated 4/5/2010.