



TaxNewsFlash

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Rev. Proc. 2024-35: Premium tax credit percentage table for 2025

The IRS today released an advance version of Rev. Proc. 2024-35 that provides the applicable percentage table used to calculate an individual's premium tax credit under section 36B for tax years beginning in calendar year 2025.

[Rev. Proc. 2024-35](#) also provides the indexing adjustment for the required contribution percentage used to determine whether an individual is eligible for affordable employer-sponsored minimum essential coverage under section 36B for plan years beginning in calendar year 2025.

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