



**NORTH CAROLINA DEPARTMENT OF INSURANCE**  
Jim Long, Commissioner

**LIFE AND HEALTH DIVISION**

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AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

**SMALL BUSINESS HEALTH INSURANCE**  
**TAX CREDIT – G.S. 105-129.16E**

**NOTE:** Each small employer insurer listed below has actuarially certified that at least one small employer group health benefit plan that the insurer provides in North Carolina provides benefits that equal or exceed the minimum benefits of the Small Group Basic Indemnity Health Benefit Plan as defined in NCGS 58-50-125. Any health benefit plan so certified provides health care coverage that may be eligible for a small business health coverage tax credit pursuant to NCGS 105-129.16E. For additional information concerning the tax status of the premiums paid for specific coverage and the additional requirements related to the tax credit, small employers should consult their professional tax advisor.

Company Name

Updated 03/14/08

1. Aetna Health of the Carolinas, Inc.
2. Aetna Life Insurance Company
3. Blue Cross Blue Shield of North Carolina
4. Coventry Health and Life Insurance Company
5. Federated Mutual Insurance Company
6. The Guardian Life Insurance Company of America
7. Mega Life and Health Insurance Company
8. Principal Life Insurance Company
9. UnitedHealthCare of North Carolina, Inc.
10. United HealthCare Insurance Company
11. WellPath Select, Inc.