



SMALL GROUP QUALIFICATION GUIDELINES SELF-EMPLOYED - 1 PERSON GROUP

1. Eligible employees

(All full-time employees working a minimum of 25 hours per week)

- Company has less than two eligible employees.
- A self-employed individual means an individual or sole proprietor who derives his or her income from a trade or business carried on by the individual or sole proprietor which results in taxable income as indicated on IRS Form 1040, schedule C or F, and which generated taxable income in one of the two previous years.
- An individual and his/her spouse and/or dependent children are considered eligible as a one person group if that person and spouse are employed by the same small employer and either one has a normal work week of less than 25 hours. If both parties work more than 25 hours per week, this would be considered a two person group.

2. Florida Based Company

- Company **MUST** have principle place of business in State of Florida.
- Company must **provide proof** it has been **actively engaged in business in the State of Florida** (see 4).
- Business must be located within the AvMed service area. Employees must reside in an AvMed service area, or a county contiguous to an AvMed service area.

3. Proof of Business

| Groups With Only One Fulltime Employee | |
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| Self-Employed / Sole Proprietor / Independent Contractor / Corporation | |
| 1. New & Renewing Groups Must provide: IRS Form 1040 Schedule C or F, or IRS Form 1120 Schedule E or 1120S Schedule K-1 from one of two previous years <i>Showing Taxable Income</i> | |
| 2. New Groups Must provide and Renewing Groups may be required to provide: At least two of the following items to show proof of business: | |
| • IRS 941 (quarterly wage and tax form) | • Articles of Incorporation |
| • IRS 990 (non-profit with annual receipts over \$25,000) | • Expenditures or Invoices |
| • IRS 2106 (employee business expenses) | • State Business License |
| • IRS 1065 (for partnership income) | • Affidavits from customers or suppliers |
| • IRS 1099 | • Auditable personal records of receipts, expenditures |
| • Partnership Agreement | • Occupational License |
| • Lease | • Contracts to do business |
| • Canceled Business check front and back | • |