

FINDING OBAMACARE BENEFITS IN THE LIMIT

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Abstract. I met an Uber driver whose income was low enough for Obamacare benefits. Yet tax software and government calculators could not compute his benefits—the story is in *Money* magazine [1]. Why is it so hard to find his benefits? There is a circular relationship in the tax code that affects Uber drivers, online tutors, and other self-employed people. An infamous IRS document asks taxpayers to use limits of sequences to solve this issue—the details are on its website [2]. We research these sequences and critique the IRS strategy. Using ideas from calculus, we prove a theorem that gives these people the benefits they are eligible for by law.

REFERENCES

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[1] O'Brien, Elizabeth. How a 27-Year-Old Math Whiz (and His Uber Driver) Found a Big Flaw in the IRS Tax Code, *Money*, April 16, 2018. Available from: <http://time.com/money/5237795/irs-tax-problem-obamacare-subsidy/>

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[2] U.S. Department of the Treasury. Internal Revenue Service, Rev. Proc. 2014-41, 2014. Available from: <https://www.irs.gov/pub/irs-drop/rp-14-41.pdf>

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