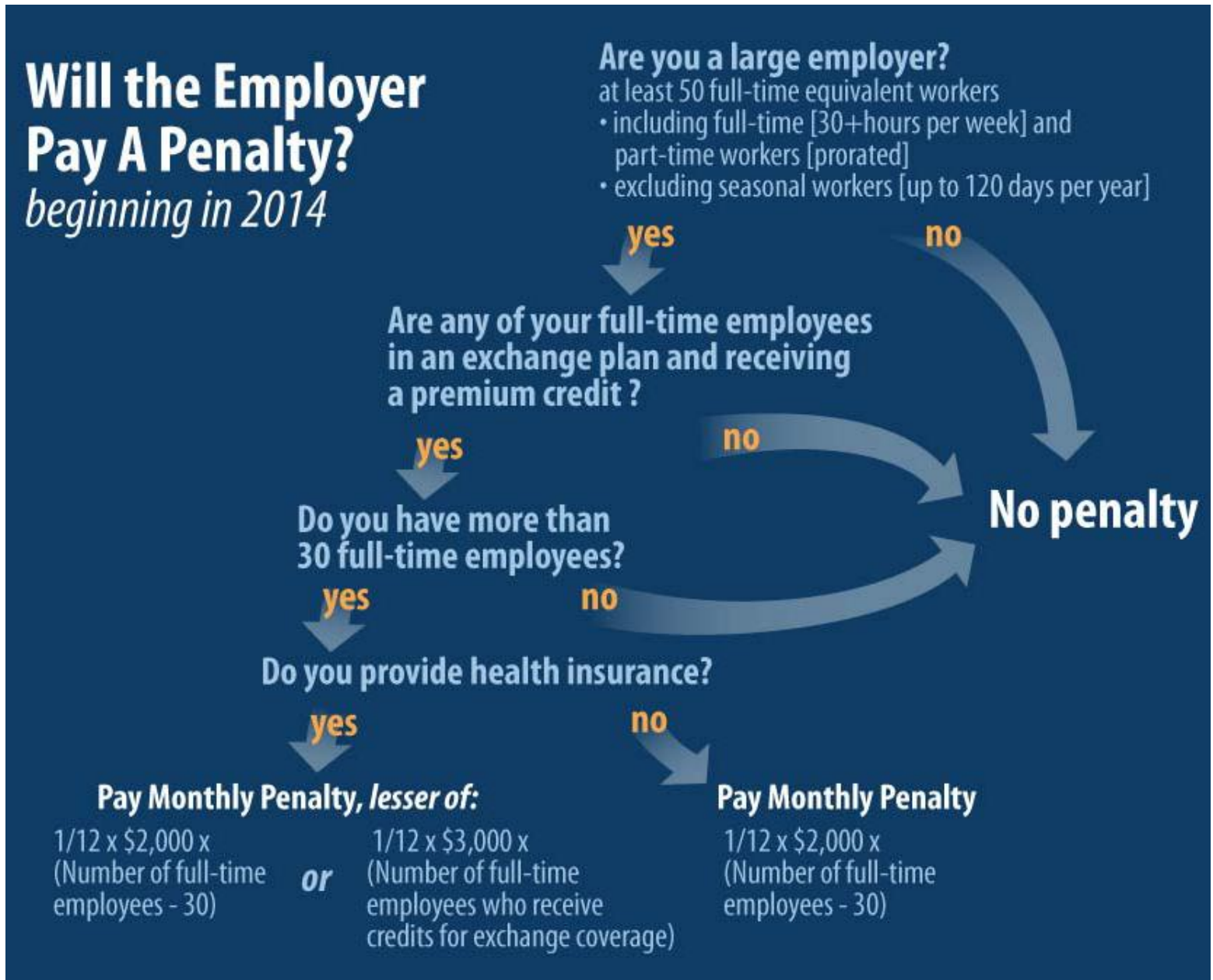


# Will Employers Pay a Penalty?

One provision of the health care reform legislation requires that certain employers offer health care coverage to their employees or pay a penalty. This chart summarizes which employers will be required to pay a penalty when this provision goes into effect in 2014.



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