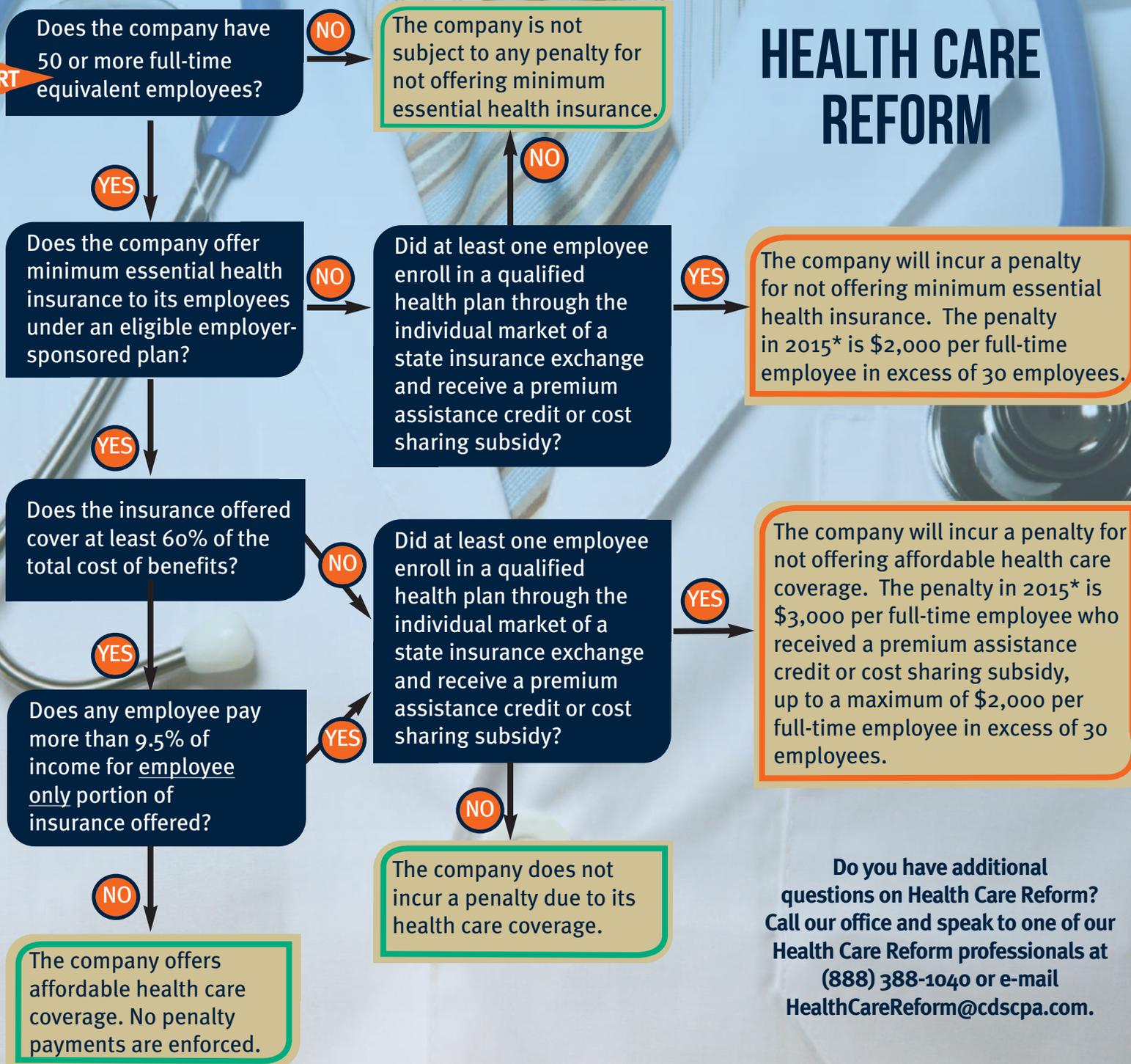


Play or Pay?

Determining Penalties for Not Offering Affordable Health Care Coverage

HEALTH CARE REFORM



Do you have additional questions on Health Care Reform? Call our office and speak to one of our Health Care Reform professionals at (888) 388-1040 or e-mail HealthCareReform@cdscpa.com.

*The employer mandate has been delayed from January 1, 2014 to January 1, 2015. Beginning in 2015, employers with 50 or more full-time or full-time equivalent employees must offer medical coverage that is "affordable" (costs no more than 9.5% of an employee's wages) and provides "minimum value" (covers 60% of total covered costs) to their full-time employees and their dependent children up to age 26 or be subject to penalties.