



#### The Affordable Care Act

...in 6 slides and 30 minutes

### Applicable Large Employer

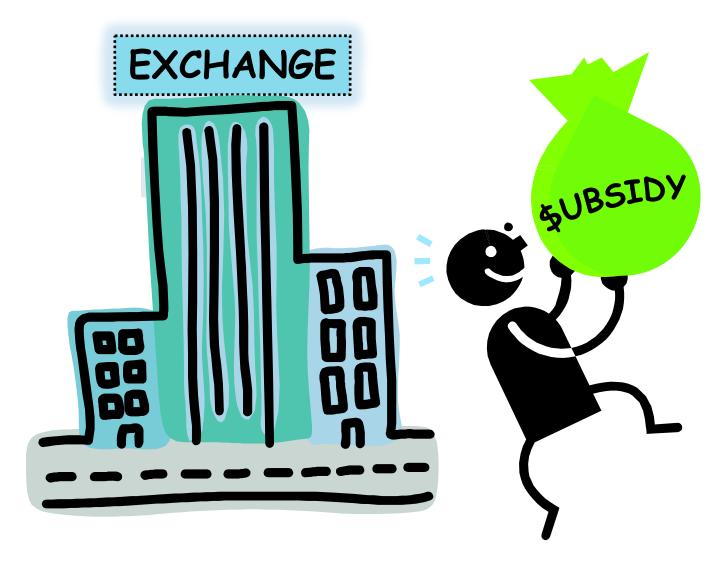
#### PARENT COMPANY

40 Full-Time 5 Full-Time Equivalents A/MV For All

Sub 1 35 FT No Coverage Sub 2 20 FT Coverage, But Not A/MV



## **Penalty Trigger**



**Perkins** 

### **Penalties**



Parent Company



Sub 1



Sub 2

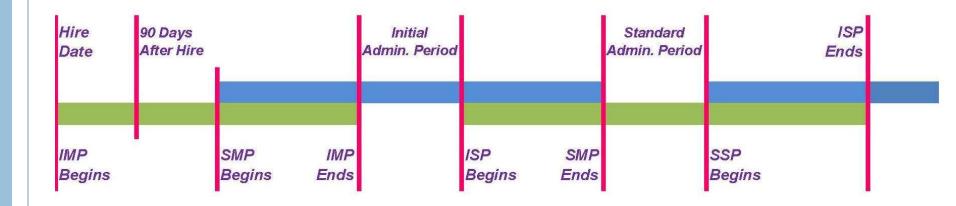


# Determining FT Status for Penalties





# Optional Measurement & Stability Period Method



-- Green: Initial periods

-- Blue: Standard periods

