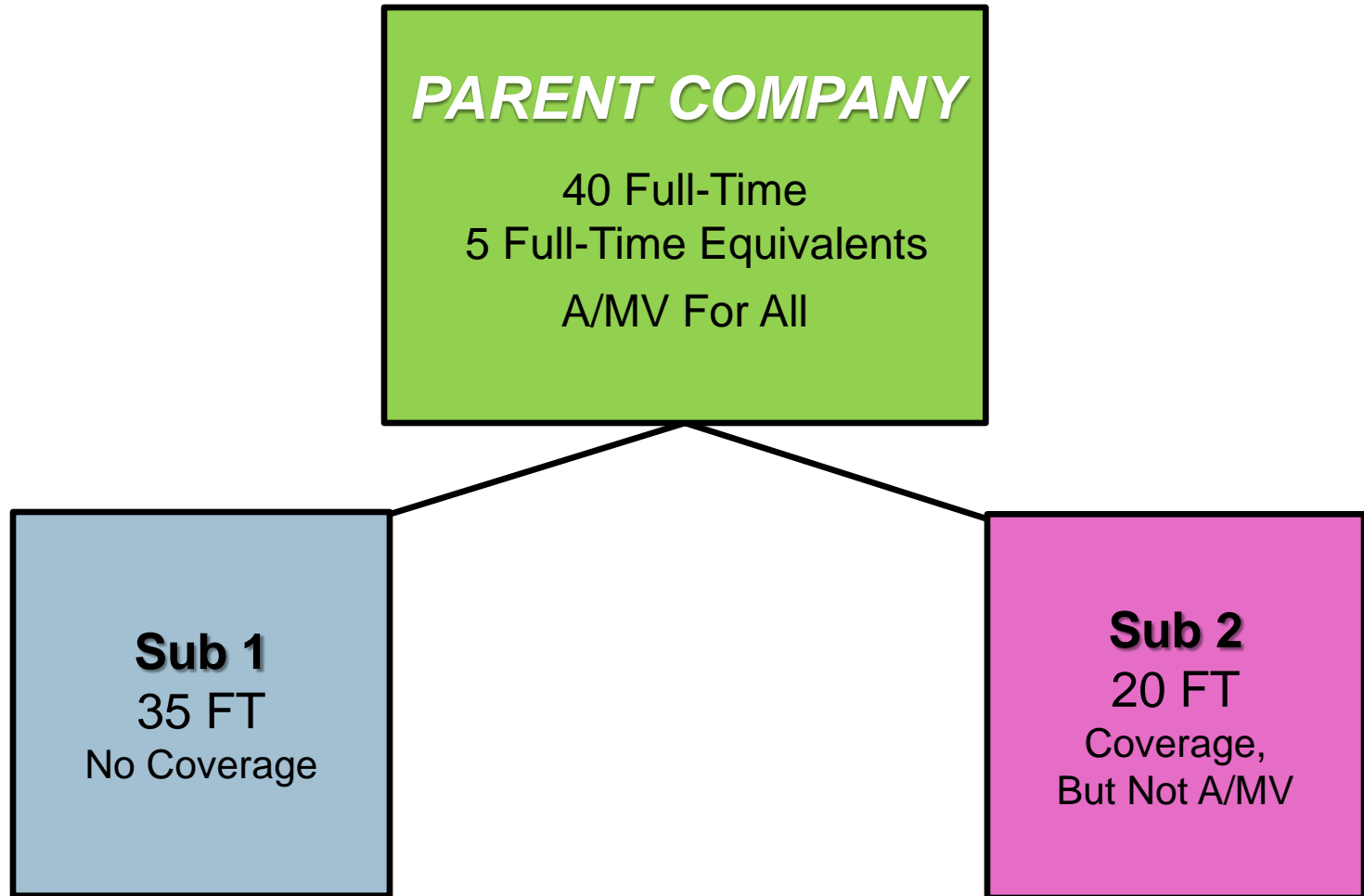




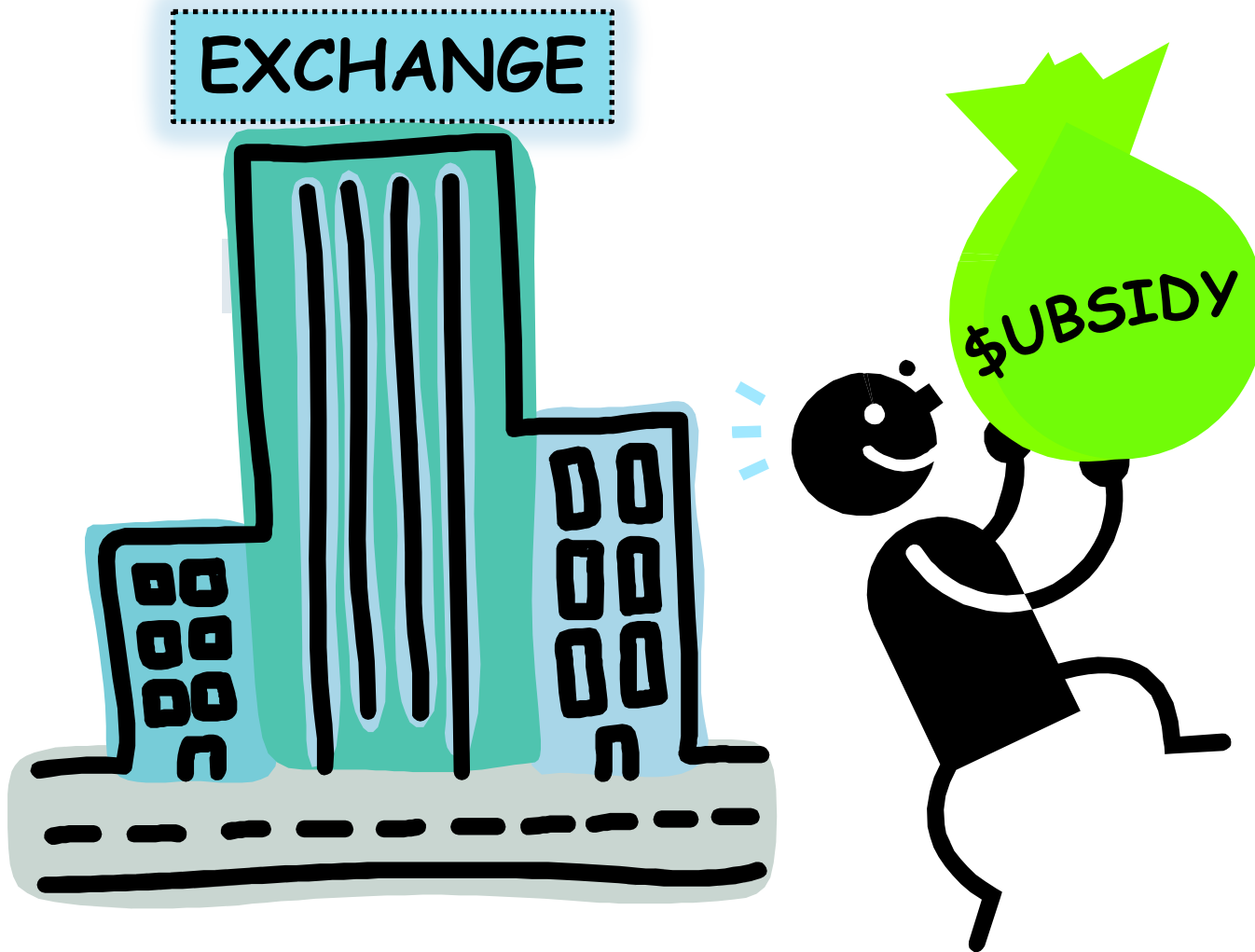
# The Affordable Care Act

*...in 6 slides and 30 minutes*

# Applicable Large Employer



# Penalty Trigger



# Penalties



Parent Company



Sub 1

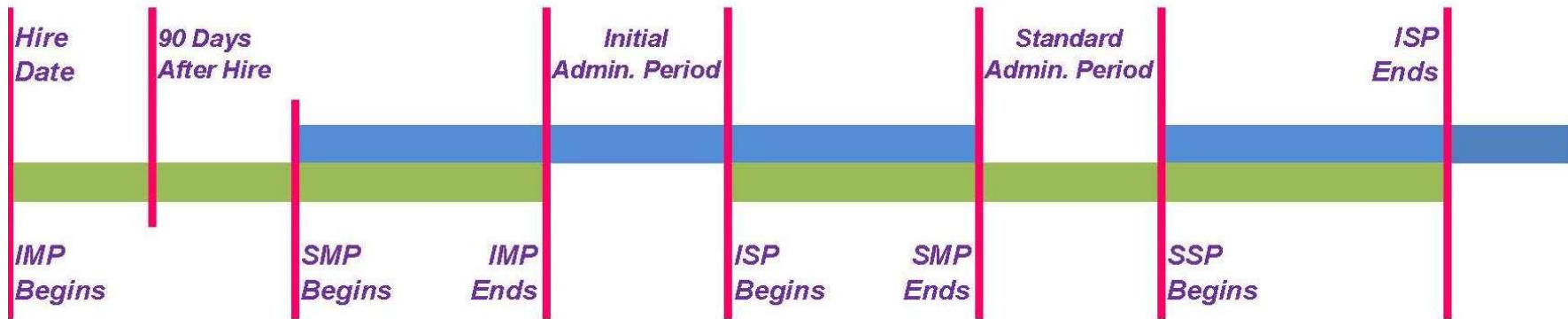


Sub 2

# Determining FT Status for Penalties



# Optional Measurement & Stability Period Method



- **Green:** Initial periods
- **Blue:** Standard periods