

For large employers (50 or more FT and FTE employees):

Do you offer coverage?

YES

NO

Do any full-time employees receive credits for exchange coverage?

Do any full-time employees receive credits for exchange coverage?

YES

NO

YES

NO

Penalty is the lesser of:

Number of full-time employees minus 30, multiplied by \$2,000.

Number of full-time employees who receive credits for exchange coverage, multiplied by \$3,000.

(Penalty is \$0 if employer has ≤ 30 full-time employees, because the penalty is based on the lesser of the two calculations.)

No penalty.

Penalty is the number of full-time employees minus 30 multiplied by \$2,000.

(Penalty is \$0 if employer has ≤ 30 full-time employees.)

No penalty.

eBenefits

Human. Resource. Technology.
ebenefitssolutions.com