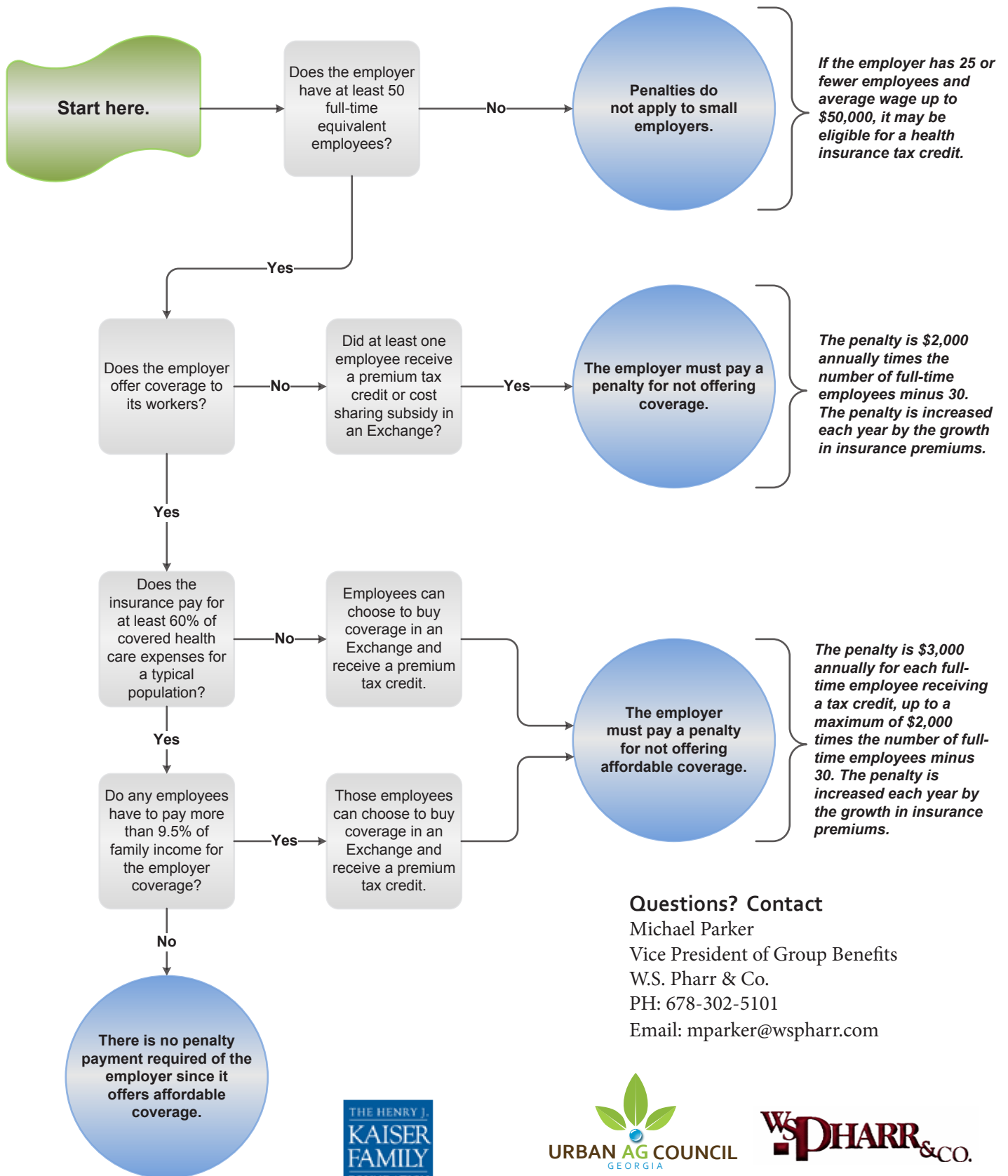


# Penalties for Employers Not Offering Affordable Coverage Under the Affordable Care Act Beginning in 2014



## Questions? Contact

Michael Parker  
 Vice President of Group Benefits  
 W.S. Pharr & Co.  
 PH: 678-302-5101  
 Email: mparker@wspharr.com



Information provided by the Georgia Urban Ag Council and W.S. Pharr & Co.