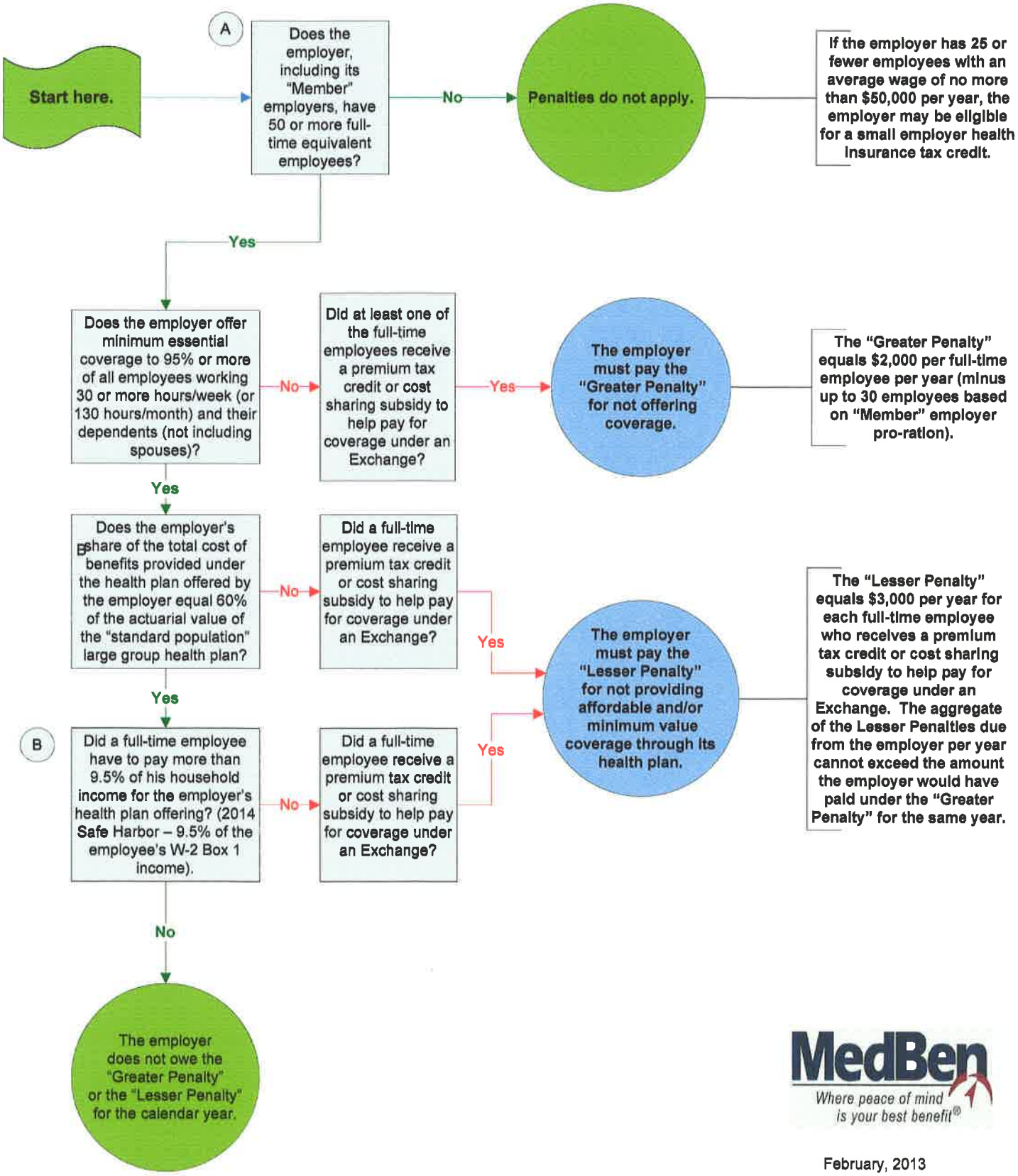
Shared-Responsibility Penalties for Employers Under the Affordable Care Act Beginning in 2014



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February, 2013