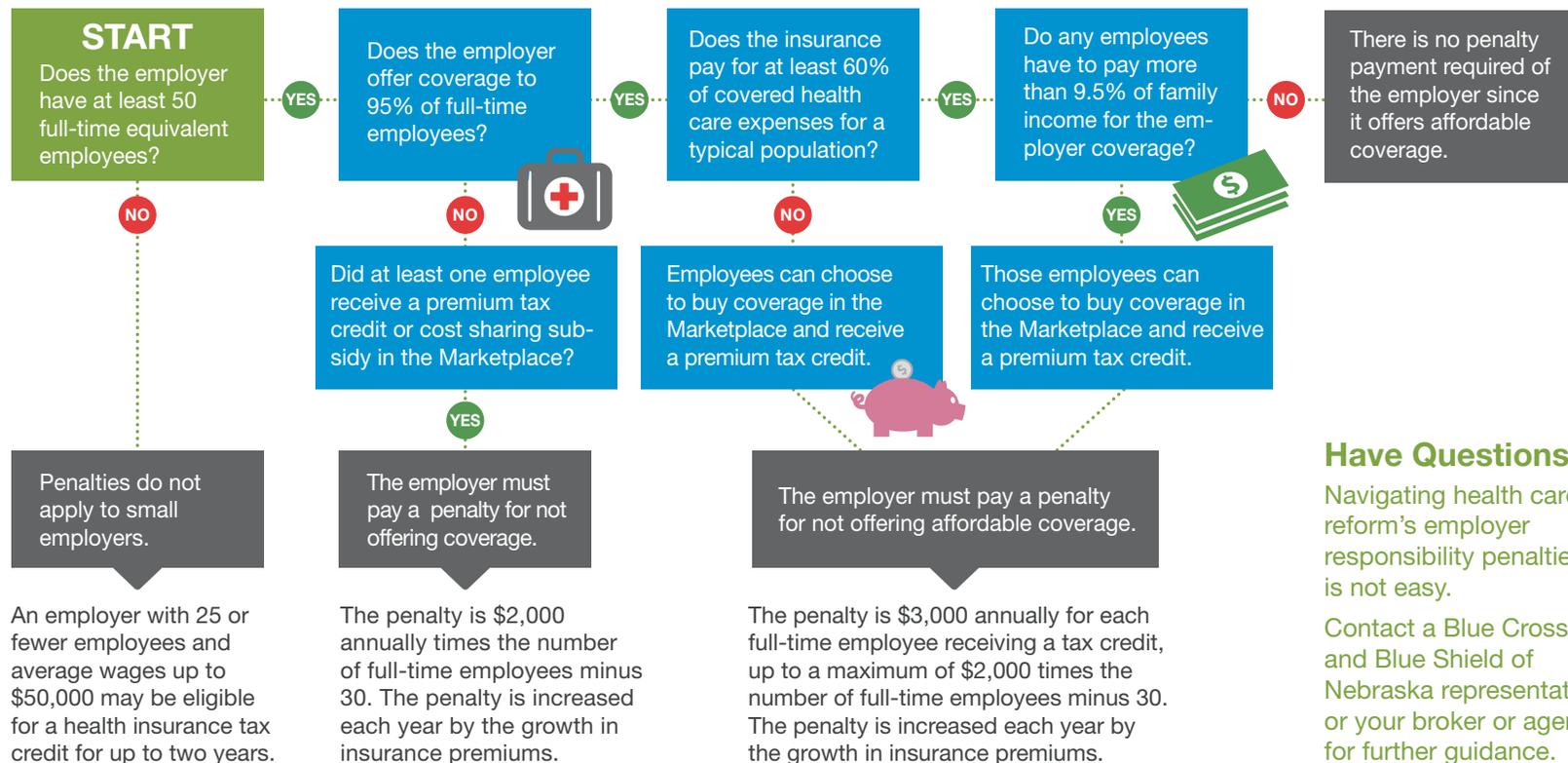


How Employer Shared Responsibility Works

PLEASE NOTE: The Obama administration has delayed implementation of the employer mandate (employer shared responsibility) until 2015. Originally scheduled to take effect in 2014, the mandate will require businesses with 50-plus full-time equivalent employees to offer health insurance or pay a penalty.



Have Questions?

Navigating health care reform's employer responsibility penalties is not easy.

Contact a Blue Cross and Blue Shield of Nebraska representative or your broker or agent for further guidance.