

**Shared Responsibility for Employers Regarding Health Coverage; Final Rule**  
**Outline of Regulation with Page Numbers**  
Updated June 3, 2014

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This outline is based on Federal Register, Vol. 79, No. 29 Published Wednesday, February 12, 2014 at [www. http://apps.irs.gov/app/scripts/exit.jsp?dest=http://www.gpo.gov/fdsys/pkg/FR-2014-02-12/pdf/2014-03082.pdf](http://apps.irs.gov/app/scripts/exit.jsp?dest=http://www.gpo.gov/fdsys/pkg/FR-2014-02-12/pdf/2014-03082.pdf)

Reader should also review Internal Revenue Service and Department of Labor sites for all relevant Q & A's, FAQs and other documents that provide additional clarity to shared responsibility rules.

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