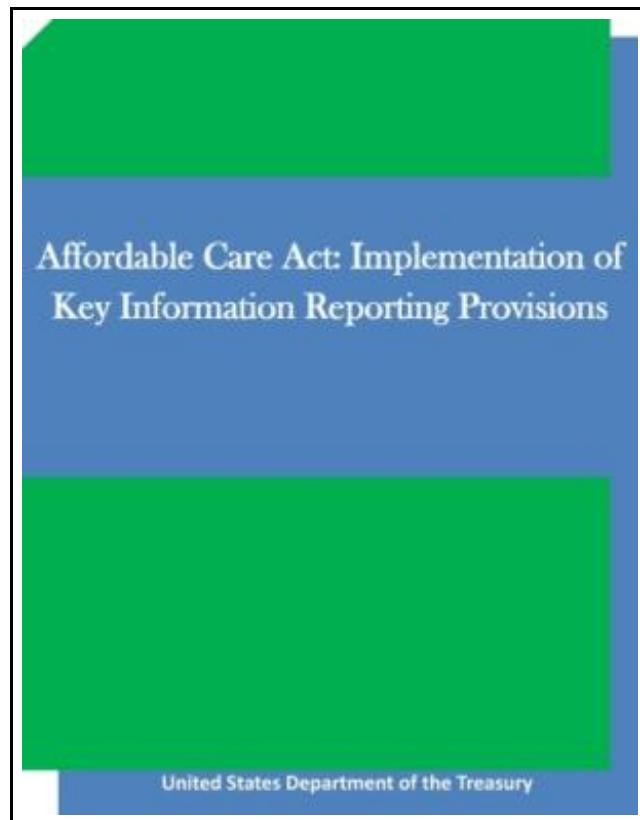


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Createspace Independent Publishing Platform, United States, 2015. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book ***** Print on Demand *****.The Patient Protection and Affordable Care Act of 2010 and the Health Care and Education Reconciliation Act of 2010 (collectively referred to as the Affordable Care Act) were signed into law in March 2010. Together they contain more than 500 provisions intended to make health insurance more affordable and available to individuals. The Affordable Care Act will impact every aspect of health care for individuals, employers, insurers, hospitals and medical personnel, health and tax practitioners, health advocacy groups, and other health providers. Revenue provisions contained in the legislation are designed to generate \$438 billion to help pay for the overall cost of health care reform. More than 40 of the 500 provisions added to or amended the Internal Revenue Code. The tax provisions provide incentives and tax breaks to individuals and small businesses to offset health care expenses. They also impose penalties for individuals and businesses that do not obtain health care coverage for themselves or their employees. For example, one provision of the Affordable Care Act is the requirement for individuals to maintain minimum essential health care coverage or face a continuous penalty. The penalty will be imposed on any taxpayer who, for any month after Calendar Year 2013, fails to maintain minimum essential health care coverage.



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