

# Full-time Employees	Requirements
>25	May be eligible for small business tax credit if offer plan from the Exchange.
>50	Not subject to assessments if employees obtain coverage on the Exchange.
50+ (seasonal w/ <120 days, not included)	If employer does not provide coverage and employee obtains coverage on the Exchange, or does offer coverage but at least 1 full-time employee obtains coverage on the Exchange, pay assessment (determined monthly; \$750 annually per full-time employee).
200+	If the employer offers 1 or more health benefit plan, must auto-enroll new full-time employees. Provide adequate notice and opportunity for employee to opt-out. (Waiting period provision allows for 30 days without penalty for all employers with 50 or more employees.)
All employers	Provide employees written notice , at time of hire (or current employees no later than March 1, 2013), of the Exchange as an option.