

ACA IRS Reporting Requirements

What will you file?

The Employer Shared Responsibility provision of the Affordable Care Act (ACA) requires that full-time employees receive health coverage through an employer. The IRS has issued new forms, **1095-B** and **1095-C**, which report coverage information for each employee and his or her dependents for each month of the year. The **1094-B** and **1094-C** are the transmittal forms that show the number of 1095-B and 1095-C forms filed. Use the infographic on the back of this page as a decision tree to help you understand what forms you as an employer will be required to file.

DEADLINES:

1/31/16

Form 1095-C must be provided to employees by **January 31**.

2/28/16

Employers filing on paper (less than 250 forms) must file the forms to the IRS by **February 28**.

3/31/16

Employers filing more than 250 forms must file the forms electronically to the IRS by **March 31**.

(over)

IMPORTANT TERMS:

LARGE EMPLOYER

A large employer has 50 or more full-time equivalent employees.

FULL-TIME EQUIVALENT

Full-time equivalent employees =
total number of part-time hours/120
+ full-time employees
(30 or more hours/week)

APPLICABLE LARGE EMPLOYER (ALE) GROUP

You are part of an ALE Group if your company is a member of a controlled or affiliated service group that collectively has at least 50 full-time equivalent employees. This can apply for companies that have common owners or provide services for each other.



YOUR WORKFORCE SOLUTION



ACA IRS REPORTING REQUIREMENTS DECISION TREE

