



# **ACA Employer Reporting Requirements**

PLAN TYPE	LESS THAN 50 FULL-TIME EQ	UIVALENT EMPLOYEES (FTEs)	Greater Than 50 FTEs – Appl	ICABLE LARGE EMPLOYERS (ALES)
FULLY INSURED		les 1094-B & 1095-B er Reporting	ALE Member Files	s 1094-C & 1095-C
Self-Insured	Plan Sponsor Files	1094-B & 1095-B	ALE Member Files	s 1094-C & 1095-C
NO MINIMAL ESSENTIAL COVERAGE (MEC)	No Employ	er Reporting	ALE Member Files	s 1094-C & 1095-C
	1094-B	1095-B	1094-C	1095-C
Purpose	<ul><li>Transmittal</li><li>Individual Mandate 6055</li></ul>	<ul><li>Employee Statement</li><li>Individual Mandate 6055</li></ul>	<ul><li>Transmittal</li><li>Employer Mandate 6056</li></ul>	<ul><li>Employer-Provided Health Insurance Offer &amp; Coverage</li><li>Employer Mandate 6056</li></ul>
RESPONSIBLE PARTY	Fully Insured – Carrier Self-Funded – Plan Sponsor	Fully Insured – Carrier Self-Funded – Plan Sponsor	Members of ALE or ER	Members of ALE or ER
PROVIDE FORM TO	IRS - Per carrier or self-insured	<ul><li>IRS</li><li>Covered Employees</li></ul>	IRS - One form per ALE member	<ul><li>IRS</li><li>FT Employees</li></ul>
DEADLINE	Last day of February -Transmittal Last day of March - Electronic Submission	Last day of Jan EE Statement Last day of Feb Mailed 1095-B Last day of March - Electronic 1095-B	<b>Last day of February</b> - Transmittal <b>Last day of March</b> - Electronic Submission	Last day of Jan EE Statement Last day of Feb Mailed 1094-C Last day of March - Electronic 1094-C
Information	<ul> <li>Insurance Company or Plan Sponsor</li> <li>Address for all correspondence</li> <li>Contact Person</li> </ul>	<ul> <li>Name &amp; demographic info of Primary Insured</li> <li>Origin of Policy (letter codes)</li> <li>SHOP identifier, if applicable</li> <li>Carrier, Plan Sponsor or Government Name</li> <li>Covered Individual         <ul> <li>Name (P)</li> <li>Social Security number P)</li> </ul> </li> </ul>	<ul> <li>Name &amp; address of ALE member</li> <li>Information about members of the aggregated ALE, if any</li> <li>Total number of Forms 1095-C issued to EEs</li> <li>FT EE counts by month (P)</li> <li>Total EE counts by month (P)</li> <li>Eligible for Transitional Relief &amp; type</li> </ul>	<ul> <li>FT EE by month (P)</li> <li>Name &amp; address of ALE &amp; EE (P)</li> <li>Coverage offer by month (P)</li> <li>EE share of monthly premium for lowest cost self-only coverage</li> <li>Months EE enrolled in MEC (P)</li> <li>Months ER met affordability safe harbor (P)</li> <li>ER offers self-insured plan, info about</li> </ul>
(P) Data can be obtained from a payroll system.		<ul><li>Covered all 12 months or list individual months (P)</li><li>Date of Birth (P)</li></ul>		the covered individuals enrolled by month (P)

## IRS REPORTING FORMS



1094-B & 1095-B Instructions

#### Form 1094-B



#### Form 1095-B



### **IRS Reporting Flyer**



#### Form 1094-C

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#### Form 1095-C



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1094-C & 1095-C Instructions