



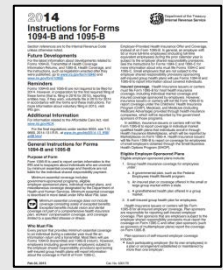
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# ACA Employer Reporting Requirements

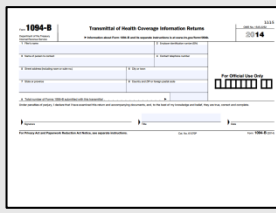
PLAN TYPE	LESS THAN 50 FULL-TIME EQUIVALENT EMPLOYEES (FTEs)		GREATER THAN 50 FTEs – APPLICABLE LARGE EMPLOYERS (ALEs)	
FULLY INSURED	Insurance Carrier Files 1094-B & 1095-B No Employer Reporting		ALE Member Files 1094-C & 1095-C	
SELF-INSURED	Plan Sponsor Files 1094-B & 1095-B		ALE Member Files 1094-C & 1095-C	
NO MINIMAL ESSENTIAL COVERAGE (MEC)	No Employer Reporting		ALE Member Files 1094-C & 1095-C	
	1094-B	1095-B	1094-C	1095-C
PURPOSE	<ul style="list-style-type: none"> <li>Transmittal</li> <li>Individual Mandate 6055</li> </ul>	<ul style="list-style-type: none"> <li>Employee Statement</li> <li>Individual Mandate 6055</li> </ul>	<ul style="list-style-type: none"> <li>Transmittal</li> <li>Employer Mandate 6056</li> </ul>	<ul style="list-style-type: none"> <li>Employer-Provided Health Insurance Offer &amp; Coverage</li> <li>Employer Mandate 6056</li> </ul>
RESPONSIBLE PARTY	<i>Fully Insured</i> – Carrier <i>Self-Funded</i> – Plan Sponsor	<i>Fully Insured</i> – Carrier <i>Self-Funded</i> – Plan Sponsor	Members of ALE or ER	Members of ALE or ER
PROVIDE FORM TO	IRS - Per carrier or self-insured	<ul style="list-style-type: none"> <li>IRS</li> <li>Covered Employees</li> </ul>	IRS - One form per ALE member	<ul style="list-style-type: none"> <li>IRS</li> <li>FT Employees</li> </ul>
DEADLINE	<b>Last day of February</b> - Transmittal <b>Last day of March</b> - Electronic Submission	<b>Last day of Jan.</b> - EE Statement <b>Last day of Feb.</b> - Mailed 1095-B <b>Last day of March</b> - Electronic 1095-B	<b>Last day of February</b> - Transmittal <b>Last day of March</b> - Electronic Submission	<b>Last day of Jan.</b> - EE Statement <b>Last day of Feb.</b> - Mailed 1094-C <b>Last day of March</b> - Electronic 1094-C
INFORMATION	<ul style="list-style-type: none"> <li>Insurance Company or Plan Sponsor</li> <li>Address for all correspondence</li> <li>Contact Person</li> </ul>	<ul style="list-style-type: none"> <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 style="list-style-type: none"> <li>Name (P)</li> <li>Social Security number (P)</li> <li>Covered all 12 months or list individual months (P)</li> <li>Date of Birth (P)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <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 style="list-style-type: none"> <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 the covered individuals enrolled by month (P)</li> </ul>

(P) Data can be obtained from a payroll system.

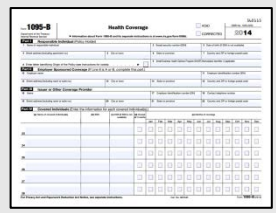
## IRS REPORTING FORMS



[Form 1094-B](#)



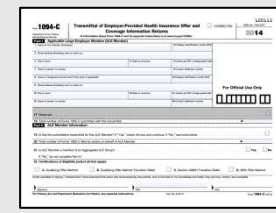
[Form 1095-B](#)



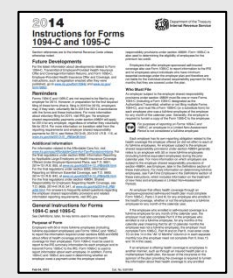
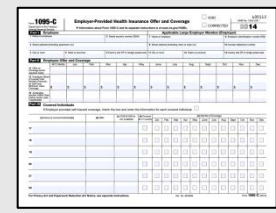
[IRS Reporting Flyer](#)



[Form 1094-C](#)



[Form 1095-C](#)



[1094-C & 1095-C Instructions](#)

[1094-B & 1095-B Instructions](#)