

Quick Reference Guide: Affordable Care Act Reporting Forms – Who reports what, to when and to whom?

Form	Name	Purpose	Completed By	Filing Instructions	Received By	Due Date
1094-C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns	Enforce employer mandate; summary of 1095-C forms	Employer members of an Applicable Large Employer (ALE)	Employers with 250+ employees are required to file electronically. Employers with fewer than 250 employees may file either via mail or electronically.	IRS	Paper submissions are due to the IRS by the end of February. Electronic submissions are due by the end of March.
1095-C	Employer Provided Health Insurance Offer and Coverage	Enforce employer mandate; disclose employer offer of MEC coverage	Employer members of an Applicable Large Employer (ALE)	Employers with 250+ employees are required to file electronically. Employers with fewer than 250 employees may file either via mail or electronically.	Employees (covered or not) & IRS	Forms must be remitted to employees by the end of January. Paper submissions are due to the IRS by the end of February. Electronic submissions are due by the end of March.
1094-B	Transmittal of Health Coverage and Information Returns	Provide proof of MEC coverage for enforcement of individual mandate; summary of 1095-B forms	Carrier or self-funded plan sponsor	Employers with 250+ employees are required to file electronically. Employers with fewer than 250 employees may file either via mail or electronically.	IRS	Paper submissions are due to the IRS by the end of February. Electronic submissions are due by the end of March.
1095-B	Health Coverage	Provide proof of MEC coverage for enforcement of individual mandate	Carrier or self-funded plan sponsor	Employers with 250+ employees are required to file electronically. Employers with fewer than 250 employees may file either via mail or electronically.	Covered employees, covered nonemployees & IRS	Forms must be remitted to employees by the end of January. Paper submissions are due to the IRS by the end of February. Electronic submissions are due by the end of March.
1095-A	Health Insurance Marketplace Statement	Provide proof of coverage on the exchange	Exchange carrier	Electronically	Covered individuals	Forms must be remitted to covered individuals by the end of January.

Are you overwhelmed by the sheer amount of information necessary to fill out these forms? You're not alone. Most organizations simply don't have the systems in place to easily capture this data and generating the necessary reports. Learn how G&A Partners can simplify the employer reporting process with our ACA compliance support services.

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