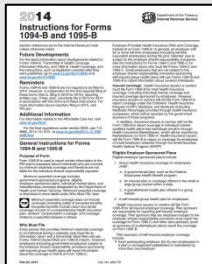


ACA Employer Reporting Requirements

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"> Transmittal Individual Mandate 6055 	<ul style="list-style-type: none"> Employee Statement Individual Mandate 6055 	<ul style="list-style-type: none"> Transmittal Employer Mandate 6056 	<ul style="list-style-type: none"> Employer-Provided Health Insurance Offer & Coverage Employer Mandate 6056
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"> IRS Covered Employees 	IRS - One form per ALE member	<ul style="list-style-type: none"> IRS FT Employees
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	Last day of February - Transmittal Last day of March - Electronic Submission	Last day of Jan. - EE Statement Last day of Feb. - Mailed 1094-C Last day of March - Electronic 1094-C
INFORMATION	<ul style="list-style-type: none"> Insurance Company or Plan Sponsor Address for all correspondence Contact Person 	<ul style="list-style-type: none"> Name & demographic info of Primary Insured Origin of Policy (letter codes) SHOP identifier, if applicable Carrier, Plan Sponsor or Government Name Covered Individual <ul style="list-style-type: none"> Name (P) Social Security number (P) Covered all 12 months or list individual months (P) Date of Birth (P) 	<ul style="list-style-type: none"> Name & address of ALE member Information about members of the aggregated ALE, if any Total number of Forms 1095-C issued to EEs FT EE counts by month (P) Total EE counts by month (P) Eligible for Transitional Relief & type 	<ul style="list-style-type: none"> FT EE by month (P) Name & address of ALE & EE (P) Coverage offer by month (P) EE share of monthly premium for lowest cost self-only coverage Months EE enrolled in MEC (P) Months ER met affordability safe harbor (P) ER offers self-insured plan, info about the covered individuals enrolled by month (P)

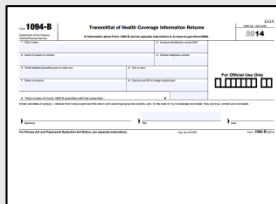
(P) Data can be obtained from a payroll system.

IRS REPORTING FORMS

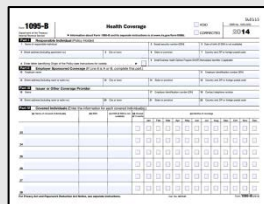


[1094-B & 1095-B Instructions](#)

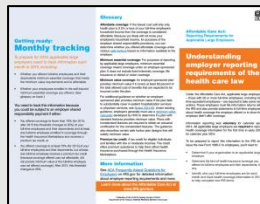
[Form 1094-B](#)



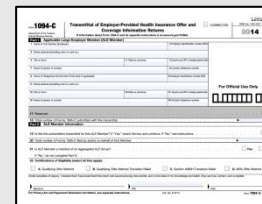
[Form 1095-B](#)



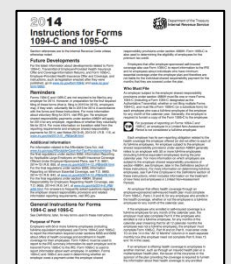
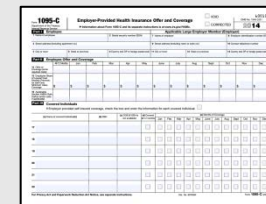
[IRS Reporting Flyer](#)



[Form 1094-C](#)



[Form 1095-C](#)



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