

Employee Benefits Series



Information Reporting Deadlines



Information Reporting Deadlines

The Affordable Care Act requires [applicable large employers](#) (ALEs)—generally those with **50 or more full-time employees**—to report information to the IRS and to their employees about their compliance with the employer shared responsibility ("pay or play") provisions and the health care coverage they have offered (or did not offer). **Self-insured employers (regardless of size)** have [additional reporting responsibilities](#) that apply to health coverage providers.

The following chart provides the information reporting due dates for ALEs (both fully-insured and self-insured), as well as for small self-insured employers that are not considered ALEs. **As a reminder, the first reporting deadlines in 2016 are for the 2015 calendar year and were [previously extended](#).** In future years, the due dates will be different.

Reporting Due Dates in 2016 for . . .			
Action	Applicable Large Employers (ALEs) That Are Fully-Insured	ALEs That Are Self-Insured	Self-Insured Employers That Are <u>Not</u> ALEs (Fewer Than 50 Full-Time Employees)
Provide Form 1095-C to Full-Time Employees	March 31	March 31	Not Applicable
Provide Form 1095-B to Responsible Individuals (may be the primary insured, employee, former employee, or other related person named on the application)	Not Applicable	ALEs providing self-insured coverage to non-employees may use either Form 1095-B or Form 1095-C to report coverage for those individuals and other family members covered under the plan, by March 31	March 31
File Forms 1094-C & 1095-C with the IRS	<i>Paper Returns:</i> May 31 <i>Electronically-Filed Returns:</i> June 30*	<i>Paper Returns:</i> May 31 <i>Electronically-Filed Returns:</i> June 30*	Not Applicable
File Forms 1094-B & 1095-B with the IRS	Not Applicable	ALEs providing self-insured coverage to non-employees may use either the B series Forms or the C series Forms to report coverage for those individuals and other family members covered under the plan, by May 31 (or electronically by June 30)	<i>Paper Returns:</i> May 31 <i>Electronically-Filed Returns:</i> June 30*

*Reporting entities filing **250 or more** Forms 1095-B or Forms 1095-C must electronically file them with the IRS. Additional information on electronic filing can be found on the IRS [ACA Information Returns \(AIR\) Program](#) webpage.

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