

2020 ACA 1094/1095 Deadlines Chart



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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 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.

Due Dates in 2020			
Action	Fully Insured ALEs	Self-Insured ALEs	Self-Insured Employers That are <u>not</u> ALEs (Fewer Than 50 Full-Time Employees)
Provide Form 1095-C to Full-Time Employees	March 2	March 2	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 2	March 2 Note: Relief from penalties for failing to furnish Form 1095-B is available to reporting entities that post prominently on their websites that responsible individuals may receive a copy of their 2019 Form 1095-B upon request (along with other contact information), and such requests are honored within 30 days of receipt. Click here for more information.
File Forms 1094-C & 1095-C with the IRS	<i>Paper Returns:</i> February 28 <i>Electronically-Filed Returns:</i> March 31*	<i>Paper Returns:</i> February 28 <i>Electronically-Filed Returns:</i> March 31*	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 February 28 (or electronically by March 31*)	<i>Paper Returns:</i> February 28 <i>Electronically-Filed Returns:</i> March 31*

* 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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