



BASICS OF EMPLOYER REPORTING UNDER ACA

Name of Form	Health Coverage		Employer-Provided Health Insurance Offer and Coverage			
Type of Entity – Employer or Insurer	Purpose of Form – Enforces Individual Mandate		Employer-Provided Offer and Coverage Returns	Purpose of Form -- Enforces Employer Mandate 1 each to IRS and full-time employee eligible for MEC at any time during the year Due to covered individual on or before last day of January**		
	1094-B Transmittal Form 1 per insurer or self-insured plan Due last day of February*	1095-B 1 each to IRS and covered individual covered any time during the year*	1094-C Transmittal Form 1 to IRS per ALE member	1095-C Part I Employee	1095-C Part II Employee Offer and Coverage	1095-C Part III Covered Individuals
Insured small group – less than 50 FTEs						
Insured group – more than 50 FTEs			X	X	X	
Self-insured ALE			X	X	X	X
Self-insured Non- ALE	X	X				
Insurance Company	X	X				

* Last day of February; last day of March if filed electronically

**February 1, 2016 since January 31, 2016 is a Sunday