



HCTT-2015-48: Reporting Guidance for Applicable Large Employers

Internal Revenue Service (IRS) sent this bulletin at 08/11/2015 02:11 PM EDT

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August 11, 2015

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Issue Number: HCTT-2015-48

Inside This Issue

Reporting Guidance for Applicable Large Employers

Some of the provisions of the health care law apply only to [applicable large employers](#), which is generally those with 50 or more full-time equivalent employees. The law requires ALEs to file information returns in 2016 with the IRS and provide statements to their full-time employees about the health insurance coverage the employer offered.

Monthly Tracking

To prepare for the reporting requirements in 2016, applicable large employers should be tracking information each month of 2015, including:

- Whether you offered full-time employees and their dependents [minimum essential coverage](#) that meets the minimum value requirements and is affordable.
- Whether your employees enrolled in the self-insured minimum

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essential coverage you offered.

Annual Information Reporting

The first statements to employees must be provided by January 31, 2016, and the first information returns to the IRS must be filed by February 28, 2016, or March 31, 2016, if filed electronically.

- ALE members must file [Form 1095-C](#), Employer-Provided Health Insurance Offer and Coverage, and [Form 1094-C](#), Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, with the IRS annually, no later than February 28 – March 31 if filed electronically – of the year immediately following the calendar year to which the return relates.
- ALE members are also required to provide a statement to each full-time employee that includes the same information provided to the IRS, by January 31 of the calendar year following the calendar year for which the information relates.
- ALEs that file 250 or more information returns during the calendar year must file the returns electronically. ALEs who are self-insured—who sponsor, self-insured group health plans—are subject to the employer information reporting requirements as well as the reporting requirements for providers of [minimum essential coverage](#).

Other Reporting Requirements

- The [Additional Medicare Tax](#) applies to wages, compensation, and self-employment income. As an employer, you must withhold and report an additional 0.9 percent on employee wages or compensation that exceeds \$200,000.
- You may be required to [report the value of the health insurance coverage](#) you provided to each employee on his or her Form W-2.

For more information, including whether you're subject to an employer shared responsibility payment, see [Publication 5196](#), Understanding Employer Reporting Requirements of the Health Care Law. For more information, see our Questions and Answers about [Information Reporting by Health Coverage Providers](#) and [Reporting of Offers of Health Insurance Coverage by Employers](#).

[Back to Top](#)

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