



HCTT-2015-64: Mark Your Calendar Now: 2016 Reporting Deadlines for Employers and Health Coverage Providers

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Inside This Issue

Mark Your Calendar Now: 2016 Reporting Deadlines for Employers and Health Coverage Providers

If you are a health insurance issuer, self-insured employer, government agency, or other entity that provides minimum essential coverage to an individual during a calendar year, you must report certain information about the coverage that you provide to the IRS. If your organization is an [applicable large employer](#), you must report to the IRS information about the health care coverage, if any, that you offered to full-time employees.

2016 Deadlines

Here are the due dates you should put on your calendar. You will meet the requirement to file if the form is properly addressed and mailed on or before the due date.

- Forms 1095-B and 1095-C are due to individuals by Feb. 1, 2016.
- Forms 1094-B, 1095-B, 1094-C and 1095-C are required to be filed with the IRS by Feb. 29, 2016 if filing on paper, or March 31, 2016, if filing

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electronically.

Reporting by health coverage providers

Every person who provides minimum essential coverage to an individual during a calendar year must file an information return and a transmittal. Most filers will use transmittal Form 1094-B and information return Form 1095-B. However, employers – including government employers – sponsoring self-insured group health plans will report information about the coverage in Part III of Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, instead of on Form 1095-B.

Employers with fewer than 50 employees that are not subject to the employer shared responsibility provisions, but who sponsor self-insured group health plans, will use Forms 1094-B and 1095-B to report information about covered individuals.

Reporting by applicable large employers

Employers with 50 or more full-time employees, including full-time equivalent employees, use transmittal Form 1094-C and information return Form 1095-C to report the information required under the Affordable Care Act about offers of health coverage and enrollment in health coverage for their employees. In addition to reporting the coverage that they offer, applicable large employers who sponsor self-insured group health plans will use Forms 1094-C and 1095-C to report information about the coverage they provide to the covered individuals.

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](#) on IRS.gov/aca.

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