

**Health
Care
Reform
Updates**



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**IRS Releases Final Forms & Instructions for Employers
to Report Health Coverage & ACA Compliance**

The Internal Revenue Service (IRS) has released finalized forms and instructions to help employers prepare for compliance with the new information reporting provisions under the Affordable Care Act (ACA):



- [Forms 1094-C](#) and [1095-C](#) will be used by large employers (generally those with **50 or more full-time employees**, including full-time equivalents) to report information to the IRS and to their employees about their compliance with the [employer shared responsibility provisions](#) ("pay or play") and the health care coverage they have offered (referred to as "**section 6056 reporting**").
- [Forms 1094-B](#) and [1095-B](#) will be used by insurers, self-insuring employers, and other parties that provide [minimum essential health coverage](#) to report information on this coverage to the IRS and to covered individuals (referred to as "**section 6055 reporting**").

As a reminder, these forms are **not required** to be filed for 2014. However, in preparation for the first required filing (that is, filing in 2016 for 2015), reporting entities may, if they wish, voluntarily file in 2015 for 2014 in accordance with the forms and instructions.

New HR360 Section on the Latest ACA Information Reporting Requirements

Be sure to check out HR360's new [Information Reporting](#) section, which covers the following topics:

- [2015 Information Reporting Checklist](#) – provides step-by-step guidance for reporting entities to prepare for compliance;
- [Minimum Essential Coverage Reporting \(Section 6055\)](#) – includes information on who is required to report, content of reports, how and when to report and furnish individual statements, combined reporting, third-party reporting, and penalties;
- [Large Employer Information Reporting \(Section 6056\)](#) – includes information on who is required to report, methods of reporting, content of information returns and employee statements, when to report and furnish employee statements, combined reporting, third-party reporting, and penalties; and
- [Forms & Instructions](#) – provides the latest developments related to Forms 1094-B, 1095-B, 1094-C, and 1095-C.

You can also visit our [ACA by Year & Company Size](#) section for guidance on additional requirements related to Health Care Reform.

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Health Care Reform Updates provided by:

Total Insurance Services

Michael Levin

3175 Commercial Avenue, Ste 200 Northbrook, IL, 60062

Phone: 847-656-0449 Email: mikel@totins.com

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