# IRS Rules for Affordable Care Act Reporting by Employers



When do these rules apply to my organization?

What do we have to do to be in compliance?





### We have fewer than 50 full-time employees

NO

NO



Your people. Our priority."

(including full-time equivalents)

Self-insured? NO

Y
E
S

- Produce a Form 1095-C for every covered employee, even if they are not full-time. Part III of this form applies to you.
- File a Form 1094-C with the IRS for all your 1095-Cs. Electronic filing is recommended, but not required.

Singly owned?

Not part of a
commonly controlled
or affiliated group?

You do <u>not</u>
need to
produce, nor
file, any
IRS forms
for ACA
reporting.

Does the sum
of your FTEs
and the FTEs
of other
members
in your group
equal 50
or more?

YES

- Produce a Form 1095-C for every full-time employee.
- Generate a Form 1094-C for all 1095-Cs under a FEIN.
- Make sure your Form 1094-C
   is filed to the IRS together
   with the 1094-Cs from other
   group members <u>and</u> that one
   1094-C is designated as the
   group's authoritative 1094-C.
- If your group has 250 or more 1095-C submissions, you must file electronically.





#### We have 50 to 99 full-time employees

NO

(including full-time equivalents)



Your people. Our priority."

Self-insured?

- Produce a Form 1095-C for every covered employee, even if they are not full-time. Part III of this form applies to you.
- File a Form 1094-C with the IRS for all your 1095-Cs. Electronic filing is recommended, but not required.

Singly owned?

Not part of a commonly controlled or affiliated group?

Produce Form 1095-C for every full-time

employee.

NO

File a Form 1094-C
 with the IRS for all
 your 1095-Cs. E-filing
 recommended, but not
 required.

For CY2015, you will not be

assessed penalties for no coverage and for non-compliant coverage.

- Produce a Form 1095-C for every full-time employee.
- Generate a Form 1094-C for all 1095-Cs under a FEIN.
- Make sure your Form 1094-C is filed to the IRS together with the 1094-Cs from other group members <u>and</u> that one 1094-C is designated as the group's authoritative 1094-C.
- If your group has 250 or more 1095-C submissions, you must file electronically.





## We have 100 to 249 full-time employees



Your people. Our priority."

(including full-time equivalents)

NO

Self-insured?

Y E S

- Produce a Form 1095-C for every covered employee, even if they are not full-time. Part III of this form applies to you.
- File a Form 1094-C with the IRS for all your 1095-Cs. Electronic filing is recommended, but not required.

Singly owned?

Not part of a commonly controlled or affiliated group?



 Produce Form 1095-C for every full-time employee.

NO

File a Form 1094-C
 with the IRS for all
 your 1095-Cs. E-filing
 recommended, but not
 required.

You will be assessed

penalties for declarations of no coverage and non-compliant coverage.

- Produce a Form 1095-C for every full-time employee.
- Generate a Form 1094-C for all 1095-Cs under a FEIN.
- Make sure your Form 1094-C is filed to the IRS together with the 1094-Cs from other group members and that one 1094-C is designated as the group's authoritative 1094-C.
- If your group has 250 or more 1095-C submissions, you must file electronically.





## We have 250 or more full-time employees



Your people. Our priority."

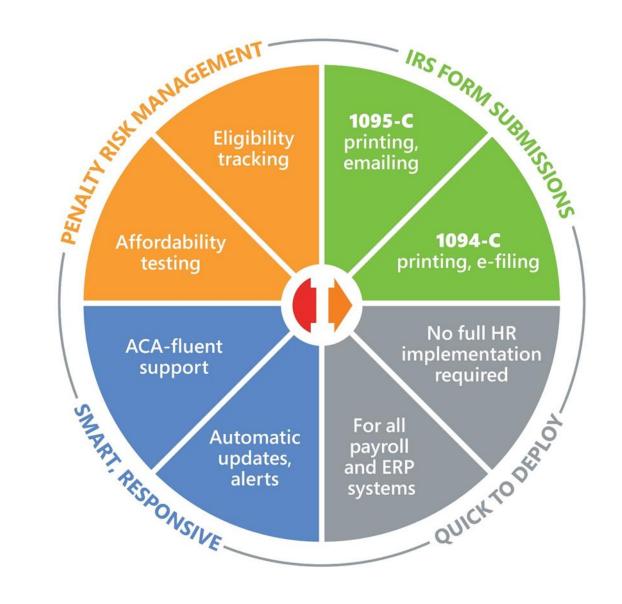
(including full-time equivalents)

Singly owned? Self-insured? NO Not part of a commonly controlled NO or affiliated group? Produce Form 1095-C for every full-time Produce a Form 1095-C employee. for every covered File a Form 1094-C employee, even if they with the IRS for all are not full-time. Part III your 1095-Cs. E-filing is of this form applies to mandatory. you. You will be File a Form 1094-C with assessed the IRS for all your penalties for declarations of no coverage 1095-Cs. Electronic and non-compliant coverage. filing is mandatory.

- Produce a Form 1095-C for every full-time employee.
- Generate a Form 1094-C for all 1095-Cs under a FEIN.
- Make sure your Form 1094-C is filed to the IRS together with the 1094-Cs from other group members and that one 1094-C is designated as the group's authoritative 1094-C.
- You must file electronically.







For a fast, cost-effective and trusted way to produce IRS Forms 1095-C and 1094-C, learn more about Integrity Data's ACA Compliance Solution.

www.integrity-data.com/aca-compliance 888.786.6162



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Integrity Data's publications and presentations are intended to provide current and accurate information about the subject matter covered. They are designed to introduce employers to the IRS reporting requirements of the Affordable Care Act as of the date published.

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