

# Health Care Reform Updates



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## Transition Relief Provided for Employers and Other Coverage Providers

IRS [Notice 2016-4](#) extends the due dates, both furnishing to individuals and filing with the IRS, for the 2015 ACA information reporting requirements that apply to self-insuring employers (and other providers of minimum essential coverage) and applicable large employers under sections 6055 and 6056 of the Internal Revenue Code.

### 2015 Deadline Extensions

Specifically, the notice extends the due date:

- For furnishing to individuals the 2015 Forms 1095-B and 1095-C, from February 1, 2016, to March 31, 2016, and
- For filing with the IRS the 2015 Forms 1094-B, 1095-B, 1094-C, and 1095-C, from February 29, 2016, to May 31, 2016 (if not filing electronically) and from March 31, 2016, to June 30, 2016 (if filing electronically).

As a reminder, Forms [1094-B](#) and [1095-B](#) will be used by self-insuring employers that are not considered applicable large employers, and other parties that provide [minimum essential health coverage](#), to report information on this coverage to the IRS and to covered individuals. Applicable large employers—generally those with **50 or more full-time employees**, including full-time equivalents or FTEs—will use Forms [1094-C](#) and [1095-C](#) to report information to the IRS and to their employees about their compliance with "pay or play" and the health care coverage they have offered.

Note: Employers subject to **both** reporting provisions (generally **self-insured employers with 50 or more full-time employees**, including FTEs) will satisfy their reporting obligations using Forms 1094-C and 1095-C. Form 1095-C includes separate sections for reporting under each provision.

### Extensions Apply for 2015 Calendar Year Only

**The extensions for the ACA information reporting requirements apply for calendar year 2015 only and have no effect on the requirements for other years or on the effective dates or application of the ACA "pay or play" provisions.** In view of these extensions, the IRS rules regarding automatic and permissive extensions of time for filing information returns and permissive extensions of time for furnishing statements will not apply to the extended due dates. **Employers or other coverage providers that do not comply with these extended due dates will be subject to penalties.**

Be sure to visit our [Health Care Reform](#) section to stay on top of the latest Affordable Care Act updates.

### Health Care Reform Updates provided by:

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