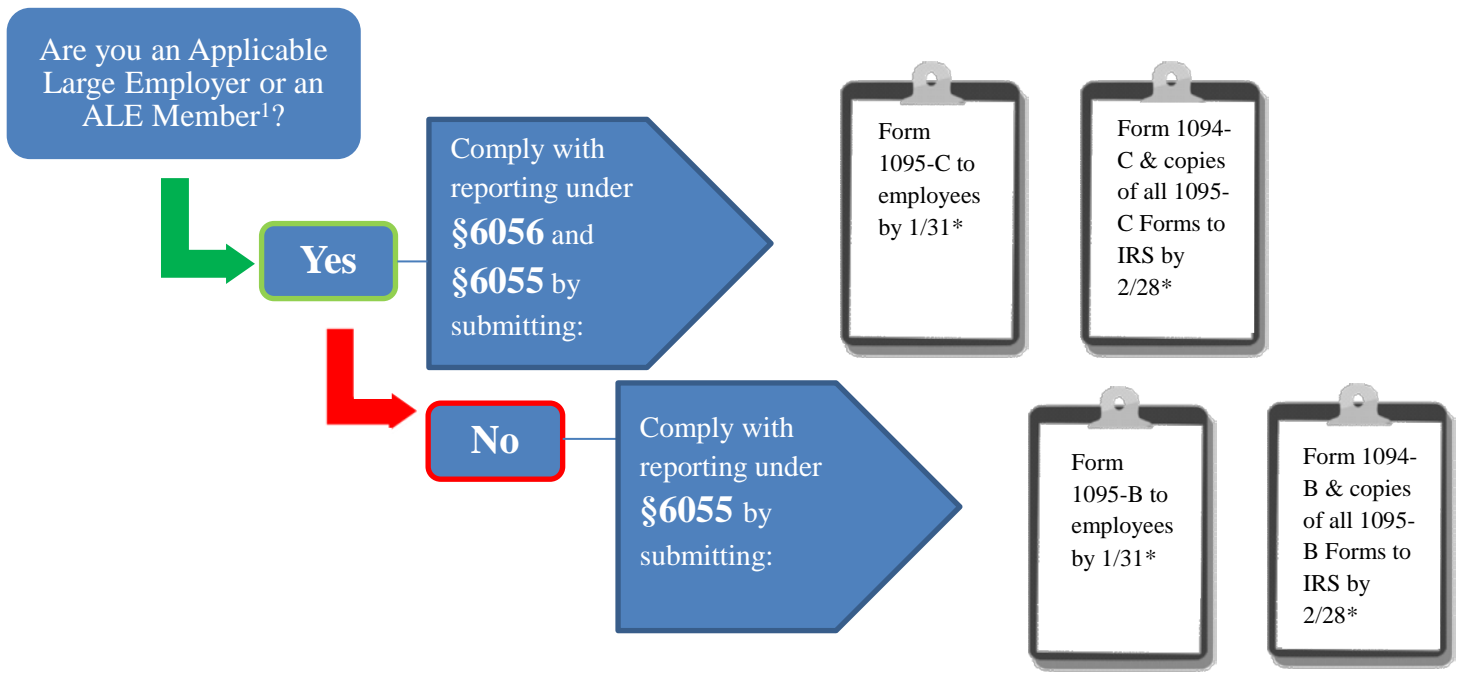
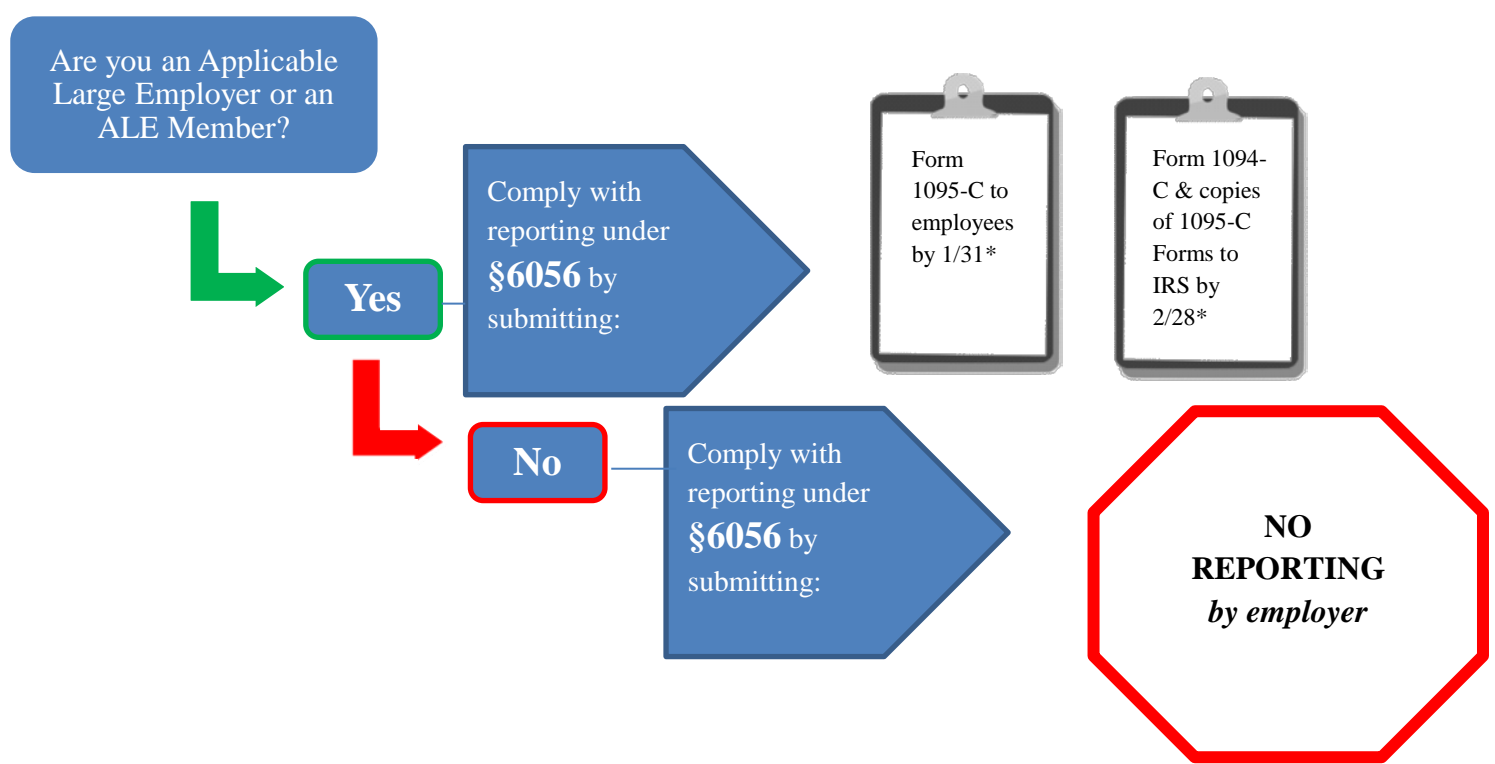


Which IRS Reporting Forms will your organization file?

Provider of Minimum Essential Coverage under Self-Insured Plan



Provider of Minimum Essential Coverage under Fully-Insured Plan



Reporting Requirements under IRS

SECTION 6055

WHO Receives the Form?	WHAT information must you report?	WHEN are the deadlines?	WHY must this information be reported?
Employees Anyone who received minimum essential coverage (MEC) during the benefit year	Required information on Form 1095-C (ALE) or Form 1095-B (non-ALE), such as: <ul style="list-style-type: none"> • Name and SSN of every person covered under the employee's program or policy • Months that the employee and dependents were enrolled and entitled to receive benefits. 	No later than January 31*	The information reported will be used by the IRS to enforce penalties under Employer Shared Responsibility and Individual Mandate.
Internal Revenue Service	Completed Forms 1095-C (ALE Members) or completed Forms 1095-B (non-ALE member) plus: <ul style="list-style-type: none"> • Aggregate number of full-time employees and equivalents per calendar month • Certification that MEC was offered per calendar month • Total head count, per calendar month, including full-time equivalents. 	No later than February 28* <u><i>March 31 for electronic filings</i></u>	The information reported will be used by the IRS to enforce penalties under Employer Shared Responsibility and Individual Mandate.

SECTION 6056

WHO Receives the Form?	WHAT information must you report?	WHEN are the deadlines?	WHY must this information be reported?
Full-time Employees² Employed as full-time during the benefit year	Required sections of Form 1095-C, including employee information, such as: <ul style="list-style-type: none"> • Offer of coverage per calendar month • Employee's share of lowest cost monthly premium for self-only minimum value coverage • Whether an applicable 4980H Safe Harbor was used per calendar month. 	No later than January 31*	The information reported will be used by the IRS to enforce penalties under Employer Shared Responsibility and Individual Mandate.
Internal Revenue Service	Completed Forms 1095-C in addition to required sections of Form 1094-C, including ALE member information such as: <ul style="list-style-type: none"> • Total number of full-time employees and equivalents • Total headcount per calendar month • Certification that MEC was offered per calendar month. 	No later than February 28* <u><i>March 31 for electronic filings</i></u>	The information reported will be used by the IRS to enforce penalties under Employer Shared Responsibility and Individual Mandate.

This information reflects our interpretation of the regulations and is not intended as, and should not be taken as, legal advice.

¹An Applicable Large Employer (ALE) is an employer who employed an average of at least 50 full-time employees during a calendar year, including fulltime equivalents. An ALE Member is an employer that is part an employer member of an aggregated group under section 414 of the IRS and are under one related company- for reporting purposes each ALE member will file its own return and will provide returns their respective employees.

²Full-time employees are those working at least 30 hours per week.

*If the due date falls on a holiday or weekend the form filings are due on the next business day.