<table>
<thead>
<tr>
<th>PLAN TYPE</th>
<th>LESS THAN 50 FULL-TIME EQUIVALENT EMPLOYEES (FTEs)</th>
<th>GREATER THAN 50 FTEs – APPLICABLE LARGE EMPLOYERS (ALEs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FULLY INSURED</td>
<td>Insurance Carrier Files 1094-B &amp; 1095-B  &lt;br&gt;No Employer Reporting</td>
<td>ALE Member Files 1094-C &amp; 1095-C  &lt;br&gt;ALE Member Files 1094-C &amp; 1095-C</td>
</tr>
<tr>
<td>SELF-INSURED</td>
<td>Plan Sponsor Files 1094-B &amp; 1095-B  &lt;br&gt;No Employer Reporting</td>
<td>ALE Member Files 1094-C &amp; 1095-C  &lt;br&gt;ALE Member Files 1094-C &amp; 1095-C</td>
</tr>
</tbody>
</table>

### Purpose

<table>
<thead>
<tr>
<th>1094-B</th>
<th>1095-B</th>
<th>1094-C</th>
<th>1095-C</th>
</tr>
</thead>
</table>
| • Transmittal  
• Individual Mandate 6055 | • Employee Statement  
• Individual Mandate 6055 | • Transmittal  
• Employer Mandate 6056 | • Employer-Provided Health Insurance Offer & Coverage  
• Employer Mandate 6056 |

### Responsible Party

<table>
<thead>
<tr>
<th>1094-B</th>
<th>1095-B</th>
<th>1094-C</th>
<th>1095-C</th>
</tr>
</thead>
</table>
| Fully Insured – Carrier  
Self-Funded – Plan Sponsor | Fully Insured – Carrier  
Self-Funded – Plan Sponsor | Members of ALE or ER | Members of ALE or ER |

### Provide Form To

<table>
<thead>
<tr>
<th>1094-B</th>
<th>1095-B</th>
<th>1094-C</th>
<th>1095-C</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS - Per carrier or self-insured</td>
<td>IRS - Covered Employees</td>
<td>IRS - One form per ALE member</td>
<td>IRS - FT Employees</td>
</tr>
</tbody>
</table>

### Deadline

<table>
<thead>
<tr>
<th>1094-B</th>
<th>1095-B</th>
<th>1094-C</th>
<th>1095-C</th>
</tr>
</thead>
</table>
| Last day of February - Transmittal  
Last day of March - Electronic Submission | Last day of Jan. - EE Statement  
Last day of March - Electronic Submission | Last day of February - Transmittal  
Last day of March - Electronic Submission | Last day of Jan. - EE Statement  
Last day of March - Electronic Submission |

### Information

<table>
<thead>
<tr>
<th>1094-B</th>
<th>1095-B</th>
<th>1094-C</th>
<th>1095-C</th>
</tr>
</thead>
</table>
| • Insurance Company or Plan Sponsor  
• Address for all correspondence  
• Contact Person | • Name & demographic info of Primary Insured  
• Origin of Policy (letter codes)  
• SHOP identifier, if applicable  
• Carrier, Plan Sponsor or Government Name  
• Covered Individual  
  o Name (P)  
  o Social Security number (P)  
  o Covered all 12 months or list individual months (P)  
  o Date of Birth (P) | • Name & address of ALE member  
• Information about members of the aggregated ALE, if any  
• Total number of Forms 1095-C issued to EEs  
• FT EE counts by month (P)  
• Total EE counts by month (P)  
• Eligible for Transitional Relief & type | • FT EE by month (P)  
• Name & address of ALE & EE (P)  
• Coverage offer by month (P)  
• EE share of monthly premium for lowest cost self-only coverage  
• Months EE enrolled in MEC (P)  
• Months ER met affordability safe harbor (P)  
• ER offers self-insured plan, info about the covered individuals enrolled by month (P) |

(P) Data can be obtained from a payroll system.

### IRS Reporting Forms

- Form 1094-B  
- Form 1095-B  
- IRS Reporting Flyer  
- Form 1094-C  
- Form 1095-C  
- 1094-C & 1095-C Instructions

[www.haylor.com](http://www.haylor.com)  |  800-289-1501  |  benefits@haylor.com