

2019 ACA 1094/1095 Deadlines Chart



2019 ACA 1094/1095 Deadlines Chart

The Affordable Care Act requires [applicable large employers](#) (ALEs)—generally those with **50 or more full-time employees**—to report information to the IRS and to their employees about their compliance with the employer shared responsibility ("pay or play") provisions and the health care coverage they offered (or did not offer). **Self-insured employers (regardless of size)** have [additional reporting responsibilities](#) that apply to health coverage providers.

The following chart provides the information reporting due dates for ALEs (both fully-insured and self-insured), as well as for small self-insured employers that are not considered ALEs.

Due Dates in 2019			
Action	Fully Insured ALEs	Self-Insured ALEs	Self-Insured Employers That are not ALEs (Fewer Than 50 Full-Time Employees)
Provide Form 1095-C to Full-Time Employees	January 31	January 31	Not Applicable
Provide Form 1095-B to Responsible Individuals (may be the primary insured, employee, former employee, or other related person named on the application)	Not Applicable	ALEs providing self-insured coverage to non-employees may use either Form 1095-B or Form 1095-C to report coverage for those individuals and other family members covered under the plan, by January 31	January 31
File Forms 1094-C & 1095-C with the IRS	<i>Paper Returns:</i> February 28 <i>Electronically-Filed Returns:</i> April 1*	<i>Paper Returns:</i> February 28 <i>Electronically-Filed Returns:</i> April 1*	Not Applicable
File Forms 1094-B & 1095-B with the IRS	Not Applicable	ALEs providing self-insured coverage to non-employees may use either the B series Forms or the C series Forms to report coverage for those individuals and other family members covered under the plan, by February 28 (or electronically by April 1)	<i>Paper Returns:</i> February 28 <i>Electronically-Filed Returns:</i> April 1*

* Reporting entities filing **250 or more** Forms 1095-B or Forms 1095-C must electronically file them with the IRS. Additional information on electronic filing can be found on the IRS [ACA Information Returns \(AIR\) Program](#) webpage.

2019 ACA 1094/1095 Deadlines Chart

Provided by:



Haylor, Freyer & Coon, Inc.
231 Salina Meadows Pkwy, P.O. Box 4743
Syracuse, NY 13221

Phone: 800-289-1501
www.haylor.com

Note: The information and materials herein are provided for general information purposes only and have been taken from sources believed to be reliable, but there is no guarantee as to its accuracy. © 2018 HR 360, Inc. | Last Updated: October 17, 2018