



Health Coverage Information Reporting Deadlines for Applicable Large Employers are Approaching

Who Must Report?

As a governmental, Tribal, tax-exempt or for-profit employer, if you are an [applicable large employer](#) you are subject to the Affordable Care Act information reporting requirements. These requirements apply to you whether or not you offered health coverage to your employees.

You are an [applicable large employer](#) for 2015 if you had 50 or more full-time employees, including full-time equivalent employees, in 2014.

What Must You Report?

If you were an applicable large employer in 2015, you must file information returns with the IRS and provide statements to each employee who was a full-time employee for at least one month of the year about health coverage you offered or to show that you did not offer health coverage.

What Forms Must Be Used To Report?

- Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Return*: used to report to the IRS summary information for each employer and to transmit Forms 1095-C to the IRS.
- Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*: used to report required information to your employees and to report information about each employee to the IRS.

What Are The Due Dates For Reporting?

- Forms 1095-C must be provided to your employees by February 1, 2016.
- Forms 1094-C and 1095-C are due to the IRS by February 29, 2016, if filing on paper, or March 31, 2016, if filing electronically.

More Information

For more information, see our questions and answers about [Reporting of Offers of Health Insurance Coverage by Employers](#) on IRS.gov/aca.