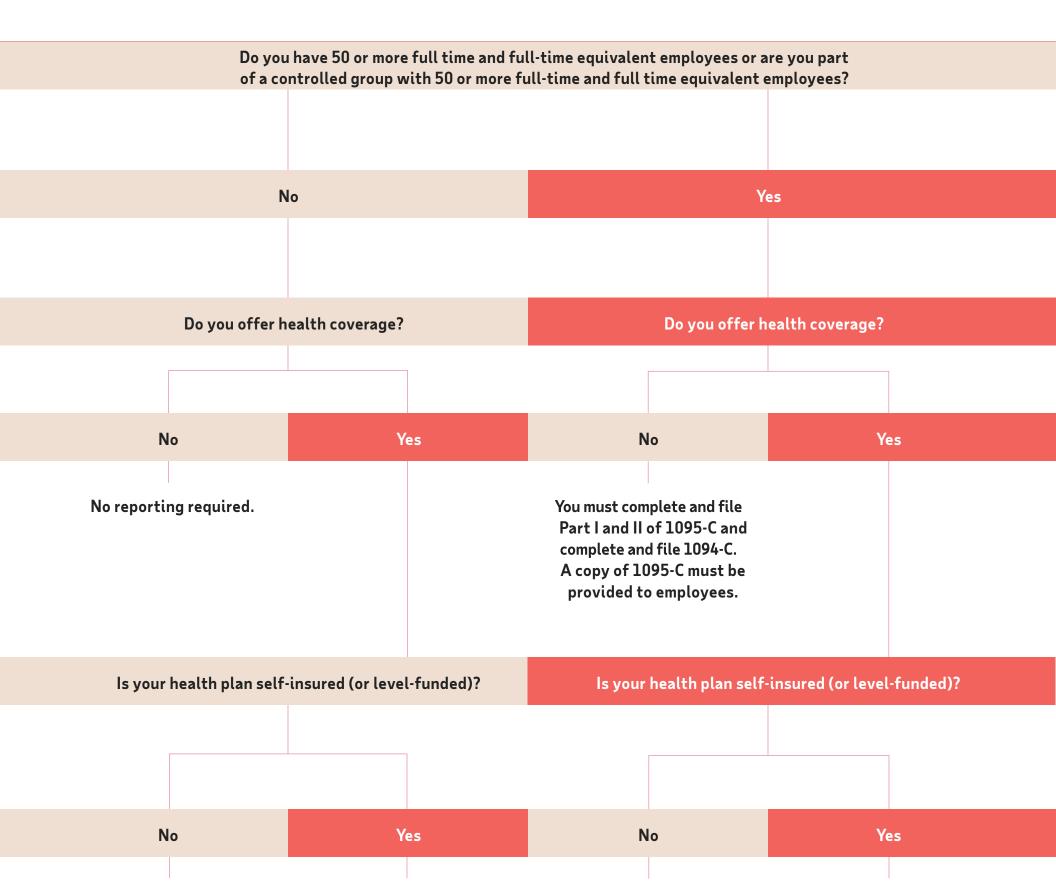
ACA Annual Reporting: What Your Business Needs to Know

The Affordable Care Act (ACA) is complex for businesses of all sizes, especially for businesses approaching the 50 employee mark. This flow chart is designed to help you understand how ACA reporting may affect your business.



Insurer files forms on your behalf and provides statement to employees. You must complete and file 1095-B/1094-B. A copy of 1095-B must be provided to employees*. You must complete and file Part I and II of 1095-C and complete and file 1094-C. A copy of 1095-C must be provided to employees. You must complete and file Part I, II, and III of 1095-C and complete and file 1094-C. A copy of 1095-C must be provided to employees.

In 2022, employee statements are due by March 2, 2022. Additionally, employers must file the forms with the IRS by February 28, 2022 (or March 31, 2022, if filing electronically).

* Instead of furnishing the 1095-B to each employee individually, employers that have fewer than 50 full-time and full-time equivalent (FTE) employees and a self-insured plan may simply post a clear and conspicuous notice on their website stating that individuals may receive a copy of their Form 1095-B upon request. The notice must include an email address, a physical address to which a request may be sent, and a telephone number that individuals may use to contact the employer with any questions.

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