

## PPACA Reporting Deadlines Begin March 31st

*By Emily Tonkovich*

The PPACA reporting deadlines for employers are quickly approaching.

The deadlines are as follows:

Employer Type	Self-Funded	Fully Insured
<b>Small Employer</b> <i>Less than 50 full-time employees/                      full-time equivalent employees</i>	Distribute Form <a href="#">1095-B</a> by <b>March 31, 2016.</b>  Submit Forms <a href="#">1094-B</a> and <a href="#">1095-B</a> to the IRS by <b>May 31, 2016</b> (or <b>June 30, 2016</b> if filing electronically).	No reporting required.
<b>Large Employer</b> <i>50 or more full-time employees/                      full-time equivalent employees</i>	Distribute Form <a href="#">1095-C</a> by <b>March 31, 2016.</b>  Submit Forms <a href="#">1094-C</a> and <a href="#">1095-C</a> to the IRS by <b>May 31, 2016</b> (or <b>June 30, 2016</b> if filing electronically).	Distribute Form <a href="#">1095-C</a> by <b>March 31, 2016.</b>  Submit Forms <a href="#">1094-C</a> and <a href="#">1095-C</a> to the IRS by <b>May 31, 2016</b> (or <b>June 30, 2016</b> if filing electronically).

Additional information on how to determine employer size is available on the IRS's [website](#).

Employers that do not meet these deadlines may be subject to IRS penalties. Keep in mind; the deadlines were extended for the 2015 reporting. Next year the deadlines will be earlier.

*Disclaimer: This email is for informational purposes only. It is not intended to be exhaustive and should not be construed as or substituted for legal or tax advice. Please consult with legal counsel or a tax advisor for further guidance.*

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