

## PPACA REPORTING DEADLINES ARRIVE IN JANUARY

*By Emily Tonkovich*

The PPACA reporting deadlines for employers are quickly approaching.

Gathering the required information and completing the forms takes significant time. Employers need to begin preparing for these deadlines immediately if they have not begun preparing already. Employers should also keep in mind that many third-party vendors that can assist with the reporting have strict deadlines after which they no longer accept new clients.

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>January 31, 2017</b> .  Submit Forms <a href="#">1094-B</a> and <a href="#">1095-B</a> to the IRS by <b>February 28, 2017</b> (or <b>March 31, 2017</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>January 31, 2017</b> .  Submit Forms <a href="#">1094-C</a> and <a href="#">1095-C</a> to the IRS by <b>February 28, 2016</b> (or <b>March 31, 2017</b> if filing electronically).	Distribute Form <a href="#">1095-C</a> by <b>January 31, 2017</b> .  Submit Forms <a href="#">1094-C</a> and <a href="#">1095-C</a> to the IRS by <b>February 28, 2017</b> (or <b>March 31, 2017</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.

*Disclaimer: This Compliance Alert 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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