

# Health Care Reform Update

## IMPORTANT LINKS

[Affordable Care Act](#) (HHS)

[COBRA](#) (DOL)

[Department of Labor](#)

[Federal Marketplace](#) (HHS)

[Medicare & Medicaid](#) (CMS)

[Tax Credits & Deductions](#) (IRS)

## FIND A PROVIDER

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[Amerihealth New Jersey](#)

[Horizon Blue Cross Blue Shield](#)

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[Oxford Health Plans](#)

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## FIND A DENTIST

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## Brought to you by:

Brown & Brown Consulting

The Curtis Center

601 Walnut Street, Suite 805

Philadelphia, PA 19106

Phone: 888.880.2212

Fax: 215.561.0395

[www.consultbb.com/brokers](http://www.consultbb.com/brokers)



## Electronic Filing Deadline for ACA Information Returns Approaching

Employers subject to the new Affordable Care Act (ACA) information reporting requirements are reminded that the deadlines to electronically file ACA information returns with the IRS are quickly approaching.

The 2016 filing deadlines (for the 2015 calendar year) are as follows:

- **Applicable large employers (ALEs)**—generally those with 50 or more full-time employees, including full-time equivalents (FTEs)—must **electronically file** Forms [1094-C](#) and [1095-C](#) with the IRS **no later than June 30, 2016**. (The deadline to file paper returns was May 31, 2016.)
- **Self-insuring employers that are not considered ALEs**, and other parties that provide minimum essential health coverage, must **electronically file** Forms [1094-B](#) and [1095-B](#) with the IRS **no later than June 30, 2016**. (The deadline to file paper returns was May 31, 2016.)

**Note:** Employers filing **250 or more** Forms 1095-B or Forms 1095-C are required to file electronically.

ACA information returns are used to report certain information about the health care coverage offered to employees and other covered individuals. **Employers and other coverage providers that do not file the appropriate returns electronically by June 30, 2016 may be subject to penalties.** Additional information on electronic filing can be found on the IRS's [ACA Information Returns \(AIR\) Program](#) webpage.

For information on this subject, please log into your [HR Library account](#) which includes information on the above subject, as well as other State and Federal updates, laws and regulations concerning Employee Benefits, HR, and Reform.

Be sure to check out our [Legislation/Compliance](#) section on our website to stay on top of the latest news in Health Care Reform. If you have any questions, please feel free to reach out to your dedicated Brown & Brown broker consultant.



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