

Reporting Requirements

	Fully Insured <50 FTEs	Fully Insured 50-90 FTEs	Fully Insured 100+ FTEs	Self-Funded <50 FTEs	Self-Funded 50-99 FTEs	Self-Funded 100+ FTEs
Forms to Employees	1095-B	1095-B/1095-C (Parts 1 & 2 only)	1095-B/1095-C (Parts 1 & 2 only)	1095-C (Parts 1,3, & line 14 only)	1095-C (all parts)	1095-C (all parts)
Filed by	Insurer	Insurer/Plan Sponsor	Insurer/Plan Sponsor	Employer	Employer	Employer
Forms to IRS	1094-B	1094-B/1094-C (with copies of all 1095s)	1094-B/1094-C (with copies of all 1095s)	1094-C (with copies of all 1095-Cs)	1094-C (with copies of all 1095-Cs)	1094-C (with copies of all 1095-Cs)
Filed by	Insurer	Insurer/Plan Sponsor	Insurer/Plan Sponsor	Employer	Employer	Employer

- Insurer is responsible for the 1094/1095-B
- Plan sponsor is responsible for 1094/1095-C
 - To the Employee, this includes only Employee Details (Part 1) & Employee Offer and Coverage (Part 2)
 - To the IRS, this includes all parts of the 1094-C