



BRP

**THE BALDWIN
REGULATORY**
COMPLIANCE COLLABORATIVE

EMPLOYEE BENEFITS RELATED TIMELINE OF PENDING DEADLINES

DUE DATE	TOPIC	RESPONSIBLE PARTY
3/1/2024	Disclosure Statement to Employees under Code Sections 6055 and 6056	<ul style="list-style-type: none"> All Applicable Large Employers (ALE) must provide a copy of Form 1095-C to their full-time (FT) employees to satisfy Code Section 6056's requirements for the 2023 calendar year. Self-funded employers must also provide Form 1095-C statements to all covered employees (and non-employees), regardless of FT status, to satisfy Code Section 6055's requirements for the 2023 calendar year, including completing Part III of the Form 1095-C <ul style="list-style-type: none"> Statements can also be used to satisfy some state individual mandate disclosure requirements
3/1/2024	Disclosure statements to employees to comply with state individual mandate requirements in New Jersey and the District of Columbia	<ul style="list-style-type: none"> Employers comply by satisfying the IRS deadline and furnishing Forms 1095-B or 1095-C to their employees
3/4/2024	Disclosure statements to employees to comply with state individual mandate requirements in Rhode Island	<ul style="list-style-type: none"> Employers comply by satisfying the IRS deadline and furnishing Forms 1095-B or 1095-C to their employees
4/1/2024 if filing electronically	IRS Reporting Under Code Sections 6055 and 6056	<p>ALEs must file completed Forms 1094-C and 1095-C with the IRS to comply with Code Section 6056</p> <ul style="list-style-type: none"> To comply with Code Section 6055, carriers (fully insured plans) and employers that are not ALEs who sponsor self-insured health plans use Forms 1094-B and 1095-B to meet this reporting obligation
4/1/2024	Rhode Island individual mandate reporting due to Division of Taxation. For further information, see ADV 2022 29 individual mandate deadline.pdf (ri.gov)	<ul style="list-style-type: none"> Employers (or TPAs) of self-funded plans will file Forms 1095-C (Form 1095-B if self-insured sponsor is not an ALE) Insurance carriers will file Forms 1095-B on behalf of sponsors of fully insured plans
4/1/2024	Reporting due to CA Franchise Tax Board to satisfy the California individual mandate. For further information visit https://www.ftb.ca.gov/file/business/report-mec-info/technical-specifications.html	<ul style="list-style-type: none"> Employers with self-funded plans must file Forms 1095-C with state electronically or by mail (electronic filing required if 250 or more Forms 1095-Cs) Insurance carriers will file Form 1095-Bs on behalf of fully insured plan sponsors
4/1/2024 (or 5/1/2024 if filing electronically)	District of Columbia individual mandate reporting due. For further information, visit https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/FAQ%20reporting%20SRP%20%288.6.19%29.pdf	<ul style="list-style-type: none"> Applies to employers with at least one employee residing in Washington D.C. Same information as filed with the IRS. <ul style="list-style-type: none"> Must be filed within 30 days of IRS deadline for filing
4/2/2024	Reporting due to State of New Jersey to satisfy state's shared responsibility requirement. For more information visit https://nj.gov/treasury/njhealthinsurancemandate/employers.shtml	<ul style="list-style-type: none"> Employers of self-funded plans will file Forms 1095-C, NJ-1095, or Form 1095-B (if self-insured sponsor is not an ALE) <ul style="list-style-type: none"> Note: If using Form 1095-C, Parts I, II, and III all must be completed Insurance carriers will file Forms 1095-B on behalf of sponsors of fully insured plans Electronic filing only; paper filing will not be accepted