



HCTT-2015-42: Self-Insured Employers Must File Health Coverage Information Returns

Internal Revenue Service (IRS) sent this bulletin at 07/21/2015 02:58 PM EDT



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July 21, 2015

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Self-Insured Employers Must File Health Coverage Information Returns

Regardless of size, all employers that provide self-insured health coverage to their employees are treated as coverage providers. These employers [must file an annual return](#) reporting certain information for each employee they cover.

As coverage providers, these employers must:

- File a [Form 1095-B](#), Health Coverage, with the IRS, accompanied by a Form 1094-B transmittal. Filers of more than 250 Forms 1095-B must e-file. The IRS allows and encourages entities with fewer than 250 forms to e-file.
- Furnish a copy of the 1095-B to the responsible individual – generally the primary insured, employee, parent or uniformed services sponsor. You may electronically furnish the Form 1095-B.

If a provider is an applicable large employer also providing self-insured coverage, it reports covered individuals on Form 1095-C instead of Form 1095-B. Form 1095-C combines reporting for two provisions of

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the Affordable Care Act for these employers.

The information reporting requirements are first effective for coverage provided in 2015. Thus, health coverage providers will file information returns with the IRS in 2016, and will furnish statements to individuals in 2016, to report coverage information in calendar year 2015.

The information that a provider must report to the IRS includes the following:

- The name, address, and employer identification number of the provider.
- The responsible individual's name, address, and taxpayer identification number, or date of birth if a TIN is not available. If the responsible individual is not enrolled in the coverage, providers may, but are not required to, report the TIN of the responsible individual.
- The name and TIN, or date of birth if a TIN is not available, of each individual covered under the policy or program and the months for which the individual was enrolled in coverage and entitled to receive benefits.

For more information, see [Questions and Answers](#) on Information Reporting by Health Coverage Providers on IRS.gov/aca. Employers who provide self-insured coverage should review [Publication 5125](#), Responsibilities for Health Coverage Providers. Applicable large employers should review [Publication 5196](#), Reporting Requirements for Applicable Large Employers.

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