

EMPLOYER SIZE:	Small Employer: Fully Insured	Small Employer: Self Insured	Applicable Large Employer: Fully Insured	Applicable Large Employer: Self Insured
B FORMS (IRC 6055):				
FORM 1094-B: Minimum Essential Coverage (MEC) Reporting Deadline: February 28, 2017 by paper; March 31, 2017 electronically*	Medical insurance carrier's responsibility	Employer's responsibility	Medical insurance carrier's responsibility	Not applicable
FORM 1095-B: Minimum Essential Coverage (MEC) Individual Statement Deadline: January 31, 2017; <u>Extended to March 2, 2017</u>	Medical insurance carrier's responsibility	Employer's responsibility	Medical insurance carrier's responsibility	Not applicable
C FORMS (IRC 6056):				
FORM 1094-C: Employer Mandate Reporting Deadline: February 28, 2017 by paper; March 31, 2017 electronically*	Not required	Not required	Employer's responsibility	Employer's responsibility
FORM 1095-C: Employer Mandate – Employee Statement Deadline: January 31, 2017; <u>Extended to March 2, 2017</u>	Not required	Not required	Employer's responsibility	Employer's responsibility

*Reporting entities filing 250+ Forms 1095-B or 1095-C must file electronically with the IRS.

The IRS imposes financial penalties on employers who do not comply with the reporting requirements under IRC Sections 6721 and 6722.