



YE IMPORTANT: 2020 State ACA Filing

Dear Valued Client,

An increasing number of states have established individual health coverage mandates, requiring all residents to maintain minimum essential coverage or potentially pay a penalty.

To help enforce this requirement, these states require employers to file Forms 1094-C and 1095-C information directly with the state in addition to the IRS. Starting in 2019, this filing requirement was enacted for employers of residents of New Jersey and the District of Columbia. For 2020, Rhode Island and California have announced their own ACA reporting requirements. All Rhode Island employers must file Forms 1095-C with the Rhode Island Department of Revenue, while California employers that offer self-funded health plans will be required to file Forms 1094-C and 1095-C with the state.

The 2020 New Jersey, Rhode Island, and California filings are due March 31, 2021, while the DC filing is due June 30, 2021. The 2020 deadline to furnish Forms 1095-C to your employees is January 31, 2021, for California self-insured employers, and March 2, 2021, for New Jersey, DC, and Rhode Island employers.

Sound complicated? Relax. All clients on Viventium's ACA service receive up to 5 state health care filings at no additional cost. If your company is on our ACA service and setup in Viventium with either a New Jersey, DC, Rhode Island, or California tax jurisdiction, we will file the required data with the state.

Important note: Massachusetts instituted its own health care reporting requirement back in 2018. As we informed you in 2018, Viventium does not support the MA filing as the information required includes detailed health plan information that Viventium does not have. Please continue to work with

your broker or health insurance provider to complete the MA reporting requirement.

As always, please reach out to your Dedicated Client Service Team with any questions.

In it with you,

Your Viventium Client Service Team