



ACA FILING GUIDE

WHO MUST FILE/FURNISH FORM 1095-C?

- Applicable Large Employer (ALE) with 50 or more full-time and full-time equivalent (FTE) employees
- Members of an Aggregated Group must combine employees to determine if 50 employee threshold is met

How many full time and full time equivalent FTE employees do you have?

Full-time: Employees who average at least 30 hours per week or at least 130 hours per month

To calculate FTEs =

$$\frac{((PT \text{ hours per week} \times 52/12, \text{ capped at } 120) \times \text{Number of PT employees})}{120}$$

WHAT TO FURNISH?

- Form 1095-C to every full-time employee
- Form 1095-C for part-time employees who enroll in self insured coverage
- Form 1095-C must show month-by-month Series 1 and Series 2 codes and insurance costs for employee only coverage

WHAT TO FILE?

- Forms 1095-C for all full-time employees
- Forms 1095-C for part-time employees who enroll in self insured coverage
- Form 1094-C Transmittal (Form 1094-C is NOT furnished to employees)

WHEN TO FILE/FURNISH?

Tuesday, February 28, 2023

- IRS deadline for paper filing 1094-C and 1095-C

Thursday, March 2, 2023

- IRS deadline for furnishing Forms 1095-C to employees
- Permanently extended from January 31

Friday, March 31, 2023

- IRS deadline for e-filing 1094-C and 1095-C
- Use IRS forms or approved substitutes

FEBRUARY							MARCH							
M	T	W	T	F	S	S	M	T	W	T	F	S	S	
			1	2	3	4	5			1	2	3	4	5
6	7	8	9	10	11	12	6	7	8	9	10	11	12	
13	14	15	16	17	18	19	13	14	15	16	17	18	19	
20	21	22	23	24	25	26	20	21	22	23	24	25	26	
27	28						27	28	29	30	31			

WHERE TO FILE?

- To the [IRS on paper](#) OR
- Electronically using [AIR \(ACA Information Return\)](#) (employers with over 250 employees must file electronically)