



# IRS Reporting Training for Calendar Year 2016

— HealthTrust Medical Groups —



Employers received some welcome relief last December when the IRS extended the deadlines for Affordable Care Act (ACA) information reporting to employees/covered individuals and the IRS about medical plan coverage for calendar year 2015.

This year there is no delay in the due dates for calendar year 2016 reporting which are set for early 2017. Forms 1095-B and 1095-C must be delivered to employees/covered individuals **by January 31, 2017**, and filed with the IRS **by February 28, 2017** (if by paper) or **March 31, 2017** (if electronically).

## FORMS 1095-B OR 1095-C FOR CY2016 DUE TO EMPLOYEES/COVERED INDIVIDUALS BY JANUARY 31, 2017

All HealthTrust medical groups are required to report to the IRS and each employee enrolled in the employer's group medical plan about their coverage for the 2016 calendar year. Applicable Large Employers (ALEs), those with 50 or more full-time employees or equivalent (FTEs), must also report additional information about offers and cost of coverage for full-time employees.

As part of our *Eye on Healthcare Reform* series, HealthTrust is offering new seminars focused exclusively on IRS reporting for CY2016 to help Member groups prepare for 2016 reporting. Join David Law, HealthTrust Benefits and Coverage Counsel, and Darlene Simmons, HealthTrust Member Relations Advisor, as they review these IRS reporting requirements, including:

- Which IRS forms should be filed and when are they due?
- What is Minimum Essential Coverage (MEC) and how do I report it?
- Who completes the reports? Who needs to get a report?
- What data will HealthTrust provide your group?
- What records should be maintained for reporting and potential audits?
- Scenarios and examples of how to report information.

The Internal Revenue Service (IRS) has recently released **DRAFT 2016 Forms and Instructions for 1094-B, 1095-B, 1094-C and 1095-C** information reporting for calendar year 2016. The team will discuss the minor changes and clarifications to these documents. We have put links to these forms on our secure Member website for your easy reference. To access them, simply log in to your secure account at [www.healthtrustnh.org](http://www.healthtrustnh.org), and scroll to the Healthcare Reform Resources link in the purple "Learn More" box.

## Small Employer Webinar

October 20, 2016  
1:30 p.m. to 3:00 p.m.

Member groups with fewer than 50 full-time employees or equivalents for IRS reporting purposes will have an opportunity to attend a webinar to learn the specific requirements for small employers.

Click [here](#) for details, how to determine whether you are a Small or Applicable Large Employer and to register.

## Applicable Large Employer (ALE) Workshop

October 25, 2016 • 9:00 a.m. to 11:30 a.m.  
HealthTrust office, 25 Triangle Park Drive, Concord NH

Member groups with 50 or more FTEs for IRS reporting purposes will have an opportunity to attend a workshop about IRS reporting requirements specifically for ALEs.

8:30 a.m. Registration/light refreshments  
9:00 a.m. – 11:30 a.m. Presentation

Click [here](#) for details, how to determine whether you are an Applicable Large Employer and to register.