

# 6055/6056 Reporting Summary Sheet



Product Type	Required Form Reporting 6055 (Insurer Responsibility)	Required Form Reporting 6056 (Employer Responsibility)
Individual (On-Marketplace)	Form 1095-A	N/A
Individual (Off-Marketplace)	Form 1095-A	N/A
Small Group Fully-Insured (both SHOP on-Marketplace and off-Marketplace)	Form 1095-B	N/A
Large Group Fully Insured	Form 1095-B Form 1094-B	Form 1095-C Form 1094-C
Large Group Self Insured	N/A	Form 1095-C All Sections (6055 + 6056)

ACA Reporting Requirements	IRC 6055	IRC 6056
What is it?	Identifies who has minimum essential coverage (MEC). People without health insurance (MEC) may be subject to tax penalty.	Identifies who was offered health insurance from their large employer. Identifies large employers that may be subject to pay-or-play tax penalty.
Who does it apply to?	Any size employer group, large or small	Applicable large employers with 50 or more FTEs
What forms must be completed?	1094-B and 1095-B	1094-C and 1095-C
When is it due?	January 31, 2016	January 31, 2016
Who sends the form?	Sanford Health Plan	Large employers with 50 or more FTEs

Form Type	Due Date	Sent To	From
1094-B	Mar 31	IRS (Transmittal Cover Sheet)	Sanford Health Plan
1095-B	Jan 31	Individual Policyholders	Sanford Health Plan
1094-C	Mar 31	IRS (Transmittal Cover Sheet)	Large Employers
1095-C	Jan 31	IRS & Individual Policyholders	Large Employers