

December 2016

BENEFITS ALERT: PPACA Reporting Delayed

As you are aware, health plans (including multiemployer plans) are required to provide a Form 1095-B to its participants by January 31, 2017. However, the IRS recently extended that deadline to March 2, 2017. (The deadline for employers to provide similar Form 1095-C to their employees was also extended to March 2nd.) The deadline to file transmittal Form 1094-B (and, for employers, Form 1094-C) to the IRS has not been changed. Those Forms are due February 28, 2017 (if filed on paper) or March 31, 2017 (if filed electronically).

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