

# ACA (IRS) and State Reporting – Tax Year 2022

Year-end will be here before you know it, and that means Affordable Care Act (ACA) form furnishing and filing deadlines are quickly approaching.



Each year applicable large employers must furnish **Forms 1095-C** to employees and covered individuals and must file **Forms 1094-C** and **1095-C** with the IRS and with states that have reporting mandates. As deadlines have fluctuated in the past, it is important to have the latest information on the various employer requirements.

IRS penalties are going up again for forms due in 2023 and, if deadlines are missed, employers can face penalties for each form that is late. Any form furnished or filed late can be subject to a \$290 penalty from the IRS. If an employer misses both the furnishing and filing deadline, that penalty doubles to \$580 per form. The California Franchise Tax Board also has a \$50 per form failure-to-file penalty for Forms 1095-C that are not filed by their deadline in May.


**The following timeline shows the deadline requirements for ACA IRS Reporting and state health coverage employer reporting for tax year 2022.**

## Year 2023



### January 31

-  **California:**  
Employer deadline for furnishing Forms 1095-C to California employees
-  **New Jersey:**  
Employer deadline for furnishing Forms 1095-C to New Jersey employees
-  **Washington D.C.:**  
Employer deadline for furnishing Forms 1095-C to Washington D.C. employees
-  **Rhode Island:**  
Employer deadline for furnishing Forms 1095-C to Rhode Island employees
-  **Rhode Island:**  
Employer reporting deadline for transmitting forms to the state agency


### March 2

-  **IRS:**  
ACA employer deadline for furnishing Forms 1095-C to employees

### March 31

-  **IRS:**  
Employer reporting deadline for transmitting complete & correct Forms 1094-C/1095-C to the IRS
-  **New Jersey:**  
Employer reporting deadline for transmitting forms to the state agency

### April 30

-  **Washington D.C.:**  
Employer reporting deadline for transmitting forms to the state agency

### May 31 (extended)

-  **California:**  
Employer reporting extended deadline for transmitting forms to the state agency

## Disclaimer

On December 6, 2021, the Department of the Treasury published proposed regulations that would provide a permanent, automatic extension of the deadline for employers to furnish Forms 1095-B and 1095-C to individuals.

While the deadline would remain January 31, applicable large employers (ALE) would be granted an automatic extension of time not exceeding 30 days in which to furnish these statements.

To date, final regulations have not been published, but are expected by year-end and would apply for calendar years beginning after December 31, 2021. ALEs may rely on the proposed regulations for calendar years beginning after December 31, 2020, and before the date a Treasury Decision finalizing the regulations is published in the Federal Register.