

BEFORE

the ACA Reporting Period

Review Organizational Structure:

- Verify hours of service tracking and measurement process
- Verify reporting under one or multiple EINs
- Verify Aggregated ALE status
- Verify Affordability Safe Harbor Method
- Confirm Acquisitions or Entity Changes
- Confirm Self-insured medical plan(s)
 - COBRA and/or Retiree reporting is required
- Verify if any state-level filing is required

Review ACA Summary Report(s):

- Verify Warnings Tab contains no errors
- Verify 1095-C tab accuracy of employee data under Lines 14 -16

Confirm 1095-C Form Distribution Method:

- Verify the Optional Fulfillment (printing/mailing) Service Election

DURING

the ACA Reporting Period

Final ACA Summary Report(s): Final Review & Approval

- Review EIN, Exact Company Name, and Contact Details for ALL EINs
- Review details on other EINs, if filing as an aggregated ALE
- Review data for accuracy to include COBRA and/or Retirees, acquisitions, or entity changes, as applicable
- Approve report(s) for each unique EIN on the ACA Dashboard

Employer Managed 1095-C Form Distribution

- Employers managing the 1095-C Form distribution process must have forms distributed by the IRS deadline date 03/03/2025

TIN-Validation Errors:

- Verify TIN Errors and complete corrections as applicable

- ✓ Deadline to Furnish 1095-C Forms: **March 3, 2025**
- ✓ Deadline to File Electronically with IRS: **March 31, 2025**

AFTER

the ACA Reporting Period

Wrap it Up and Remain in Compliance:

- Download all PDF documents from the ACA Dashboard to maintain ACA compliance
 - IRS 1094-C and 1095-C Forms
 - State-Level Forms, if applicable