

1094 & 1095 B&C Reporting Requirements

What Forms Employers Need to File

Forms	Small Group (1-49)		Large Group (50+)	
	Self-Funded	Fully-Insured	Self-Funded	Fully-Insured
1095-B	✓ Employer	Carrier	Employer for any Non-Employees Enrolled in Coverage**	Carrier
1094-B	✓ Employer	Carrier		Carrier
1095-C	n/a	n/a	✓ Employer	✓ Employer (Only Parts I&II)
1094-C	n/a	n/a	✓ Employer	✓ Employer
Individual Statements*	✓ Employer	Carrier	✓ Employer	✓ Employer - 1095-C Carrier - 1095-B

✓ The Employer Mandate Compliance Package includes the completion, filing and distribution of these forms.

* Copy of Form 1095-C or 1095-B depending on which forms the group needs to file.