



U.S. SUPREME COURT UPHOLDS AFFORDABLE CARE ACT – EMPLOYER REPORTING DEADLINES NOW LOOM

In its widely-anticipated decision in *King v. Burwell*, the United States Supreme Court upheld on June 25 the availability under the Affordable Care Act (ACA) of individual premium subsidies in states that have not established their own insurance exchanges under the ACA. This decision clears the way for enforcement of the extensive employer reporting requirements centered primarily around IRS Forms 1094-C and 1095-C.

The IRS released earlier this month drafts of the 2015 versions of Forms 1094-C and 1095-C. Using these forms, an employer with 50 or more full-time (including full-time equivalent) employees must provide its full-time employees and the IRS with month-by-month information about the health plan coverage offered to employees and their dependents. Employers that are members of a controlled group of employers are aggregated for purposes of the 50-employee threshold, and their reporting must include information about controlled group members. These forms provide the IRS with the information it needs to determine compliance with the employer mandate imposed by the ACA and to assess penalties for noncompliance. Forms for 2015 must be furnished as applicable to employees by February 1, 2016, and to the IRS by February 29, 2016 (March 31, 2016, if filed electronically).

With this Supreme Court decision, employers subject to the ACA employer reporting obligations need to focus on those obligations if they have not done so already. The draft 2015 Form 1094-C is available [here](#) and the draft 2015 Form 1095-C is available [here](#).

Please contact the Thompson & Knight attorney with whom you regularly work or any of the following employee benefits attorneys to discuss these reporting requirements.

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