

State Individual Mandate Employer Reporting Requirements August 2020

State/District	Which Employers Must Report	Must Report To	Form(s) Required	Filing Deadline	Penalties	More Information
California	Employers sponsoring self-funded plans, including out-of-state employers with CA residents	Report to the Franchise Tax Board (FTB) and a written statement to the primary covered individual Employers filing at least 100 "B" Forms or 250 "C" forms must file electronically through the File Exchange (FX) System	Information must be provided in the format that the Federal Tax Board (FTB) provides, but will comply if it is in the form of and includes the information contained in Forms 1095-B and 1095-C	First Filings due in 2021 January 31 for statements to covered individuals; March 31 for filing to FTB	\$50 per applicable individual for the reporting year in question	https://www.ftb.ca.gov/tax-pros/law/legislation/2019-2020/SB78.pdf https://www.ftb.ca.gov/help/fx-system/index.html https://www.ftb.ca.gov/file/business/report-mec-info/ftb-file-exchange-system-mec-ir-registration-and-enrollment.pdf
Massachusetts	Massachusetts employer or a non-Massachusetts employer who conducts business or maintains an office in Massachusetts	Department of Revenue (DOR) and Employees	Form 1099-HC to employees, and a report that includes details about the 1099-HC to the DOR	Form 1099-HC to employees by January 31; Report to DOR by March 31	\$50 per individual you failed to issue the form to, up to a maximum of \$50,000	https://www.mass.gov/service-details/health-care-reform-for-employers

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New Jersey	Self-funded employers (ALE and non-ALE) who employ NJ residents, including out-of-state employers (even if they do not withhold payroll taxes)	New Jersey government via the Department of Revenue and Enterprise Services (DORES) secure filing system	The state will accept the same 1094/1095 data submitted to the IRS. (For ease of filing, state will accept full file from out-of-state employers, including forms for non-NJ residents. But there may be HIPAA concerns with providing this extra information.)	March 2, 2020 for statements to primary enrollees March 31, 2020 for filing to state	No penalty specified but state tax penalties may apply	https://nj.gov/treasury/njhealth/insurance/mandate/employers.shtml
Rhode Island	Employers that provide minimum essential coverage – including out-of-state employers that provide coverage to Rhode Island residents	A return with the Division of Taxation (DOT) and a statement to individuals	The state will accept the same 1095 data submitted to the IRS	First Filings due in 2021 January 31 for statements to covered individuals; TBD for filing to state	No penalty specified but state tax penalties may apply	http://www.tax.ri.gov/reports/Summary_of_Legislative_Changes_08_05_19.pdf
Vermont	No details available; Penalty has been zeroed out for 2019 and beyond.					
Washington D.C.	• All employers who sponsor self-insured group health plans that covered at least one employee who was a District resident	Report to the Office of Tax and Revenue (OTR) and a statement to the covered individual Must be filed	The state will accept the same 1094/1095 data submitted to the IRS The written statement to individuals may be satisfied by	Same deadline as IRS (March 2 for 2020)for statements to primary enrollees June 30,	No penalty	https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/FAQ%20reporting%20SRP%20Update.3.31.20.pdf

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	<p>during the applicable calendar year.</p> <ul style="list-style-type: none"> Employers with fully-insured plans that covered at least 50 FT employees, including at least one employee who was a District resident, during the applicable calendar year 	<p>electronically through MyTax.DC.gov using OTR's prescribed layouts and file formats.</p>	<p>compliance with the IRS requirement to furnish an annual statement of health coverage to employees or covered individuals</p>	<p>2020 for filing to state (In general, thirty (30) days after the IRS deadline for submitting Form 1095-B or 1095-C, including any extensions)</p>		
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Important Note: This chart reflects the most recently available information and may be subject to change as new information and/or clarifications become available. Please check back regularly to ensure that you are referencing the most current version.