

IRS Releases Forms 1094 and 1095 for Early 2019 Reporting

The IRS has released the **Forms** [1094-C](#), [1095-C](#), [1094-B](#) and [1095-B](#) that employers will use in early 2019 to report on the group health insurance coverage they offered during the 2018 calendar year.

Instructions on how to complete [Forms 1094-C and 1095-C](#) and [Forms 1094-B and 1095-B](#) have also been released.

Who Needs to File What, and When?

50 or More FTEs:

As a reminder, employers with **50 or more full-time employees** (including full-time equivalent employees) generally must:

- Furnish a Form 1095-C to all full-time employees by January 31, 2019, and
- File Form 1094-C and all Forms 1095-C with the IRS by February 28, 2019 (or April 1, 2019, if filing electronically).

Fewer than 50 FTEs:

Meanwhile, **self-insured employers with fewer than 50 full-time employees** (including full-time equivalent employees) generally must:

- Furnish a Form 1095-B to all [responsible individuals](#) by January 31, 2019, and
- File Form 1094-B and all Forms 1095-B with the IRS by February 28, 2019 (or April 1, 2019, if filing electronically).

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