

## IRS Updates Q&As on ACA Information Reporting

The Internal Revenue Service has updated its Q&As regarding Form 1094-C and 1095-C information reporting by applicable large employers (ALEs). Generally, ALEs are those employers with at least 50 full-time employees, including full-time equivalent employees, in the preceding calendar year. The updated Q&A addresses a large number of topics, including the following:

- For which employees must an ALE file Form 1095-C?
- What information must an ALE furnish to its employees?
- How should information about an offer of coverage for the month in which an employee is hired be reported on Form 1095-C?
- How should an ALE complete Form 1095-C for a full-time employee who terminates employment during a calendar year and receives an offer of COBRA continuation coverage?
- Should an ALE report coverage under a health reimbursement arrangement (HRA) for an individual who is enrolled in both the HRA and the employer's other self-insured major medical group health plan?

Find answers to the above questions and more by accessing the full, updated [Q&As about Information Reporting by Employers on Form 1094-C and Form 1095-C](#).

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