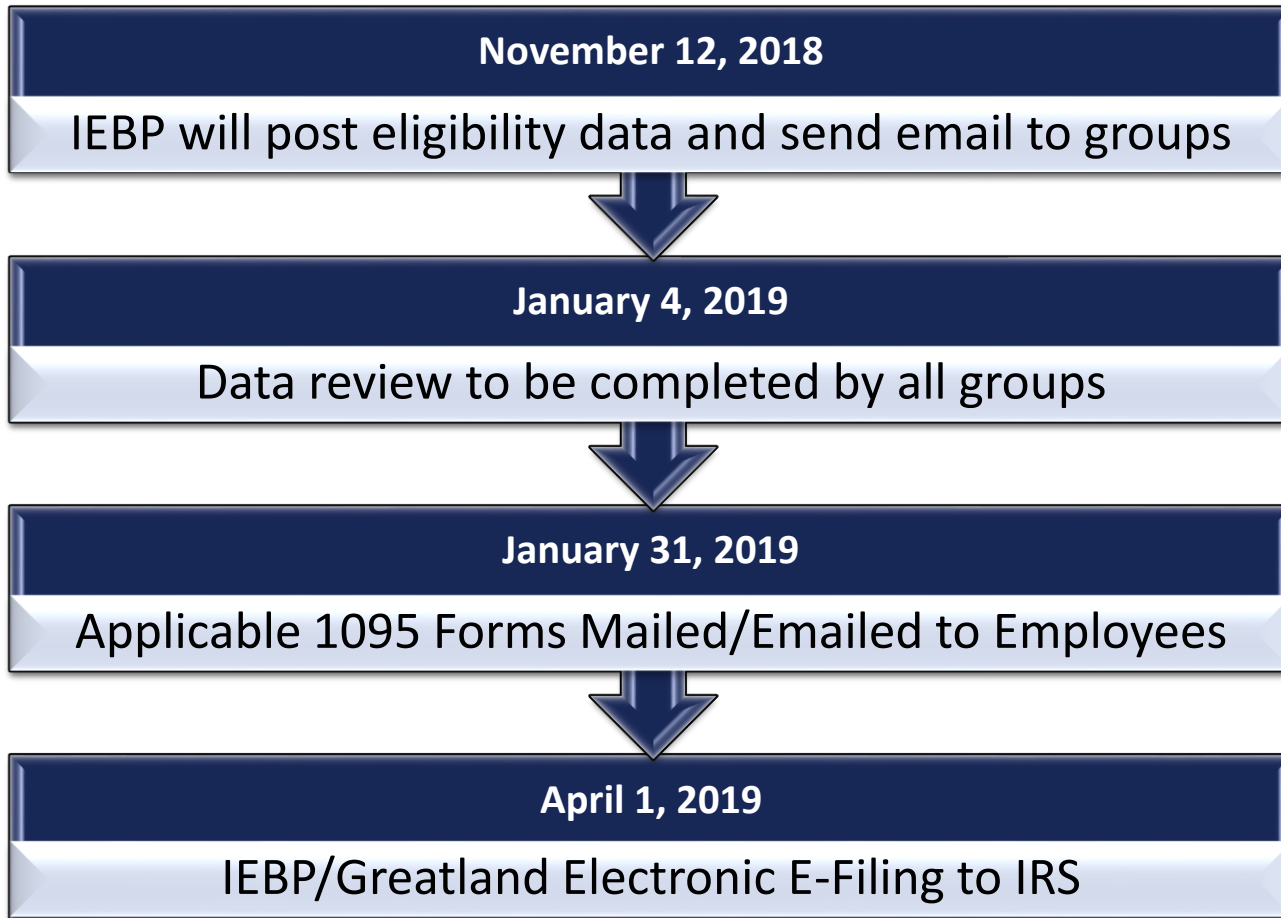


ALE Regulatory Reporting Education Calendar Year 2018

Political Subdivision Synergy
Engaged in Managing the Healthcare Dollar by Optimized
Efficient Performance Based Outcome

- ❖ TML MultiState IEBP does not provide tax, legal or accounting advice. This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, tax, legal or accounting advice. You should consult your own tax, legal and accounting advisors.

Timelines



Service Provided by IEBP

Fully-Funded ALE (50 or more FTE's)

- Group Form 1094-C (IRS E-file)
- Individual Form 1095-B (Mailed/Emailed to the employee and IRS e-file)
- Individual Form 1095-C (Mailed/Emailed to the employee and IRS e-file)

Service Provided by IEBP

Self-Funded ALE (50 or more FTE's)

- Group Form 1094-C (IRS e-file)
- Individual Form 1095-C (Mailed/Emailed to the employee and IRS e-file)

IRS ACA Website Information

- ▶ The IRS ACA Website for Employers is:
 - <https://www.irs.gov/affordable-care-act/employers>
 - ▶ Under this website you can access the following helpful information:
 - ACA Information Center for Applicable Large Employers (ALEs)
 - Affordable Care Act Tax Provisions for Small Employers
 - Determining if an Employer is an Applicable Large Employer
 - Identifying Full-time Employees
 - ▶ For access to the Employer Shared Responsibility Provision (ESRP) Estimator go here:
 - <https://taxpayeradvocate.irs.gov/estimator/esrp/>
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Demo of Validation System

- ▶ Appearance, functionality and navigation
- ▶ Standard Internet Browser Support
- ▶ Daily Data Download
- ▶ Filtering options
- ▶ Link to the Regulatory Reporting Validation Guide

Have a Great Day!

Your Time is Appreciated