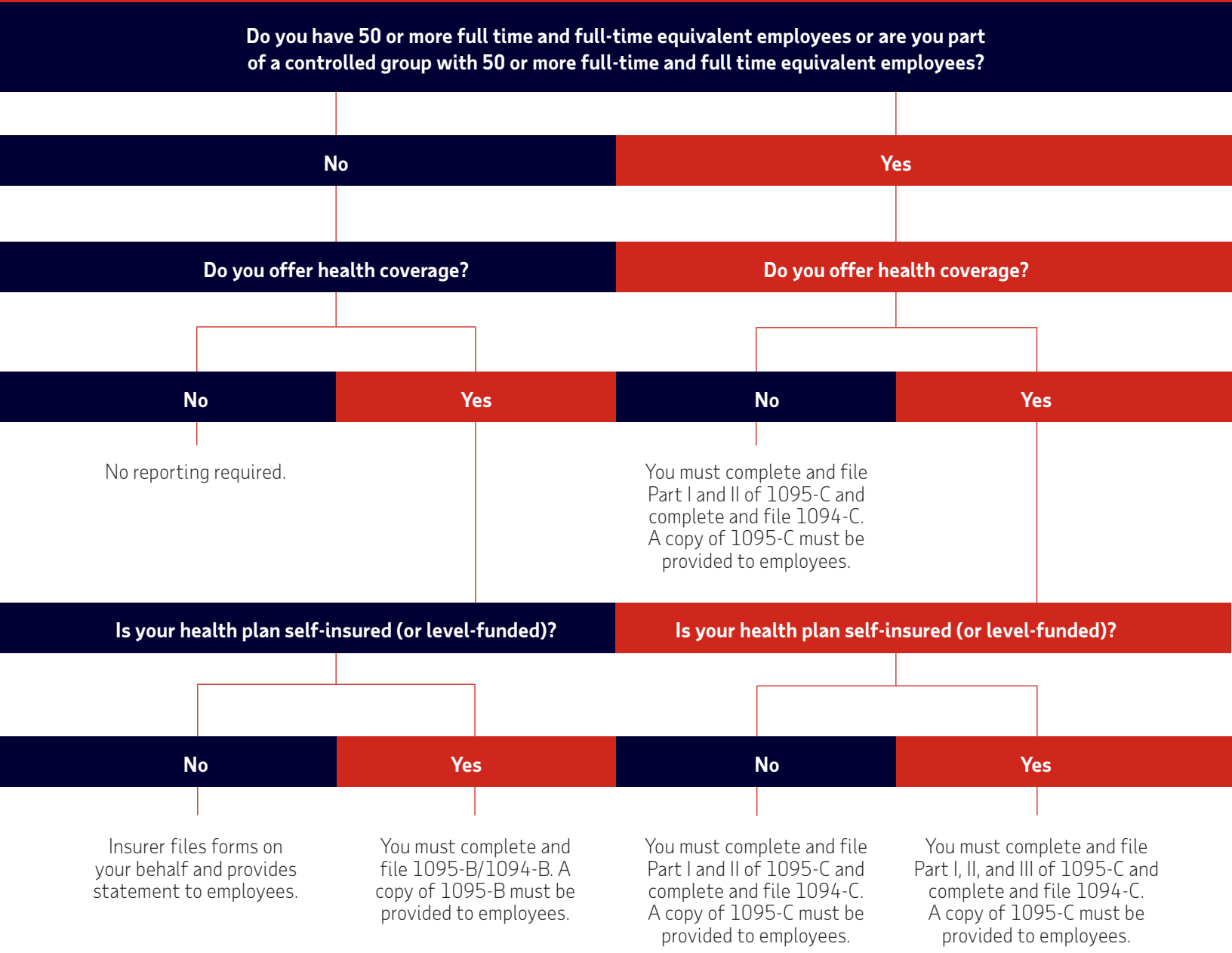


ACA ANNUAL REPORTING: WHAT YOUR BUSINESS NEEDS TO KNOW

The Affordable Care Act (ACA) is complex for businesses of all sizes, especially for businesses approaching the 50 employee mark. This flow chart is designed to help you understand how ACA reporting may affect your business.



In 2026, employee statements are due by March 2, 2026. Additionally, employers must file the forms with the IRS by March 2, 2026 (or March 31, 2026, if filing electronically). Notably, the threshold for the requirement to file electronically has been lowered to 10. To determine whether they meet this threshold, employers must add together the number of information returns (including 1095-B, Form 1095-C, and certain other forms) and the number of Forms W-2 they must file.

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