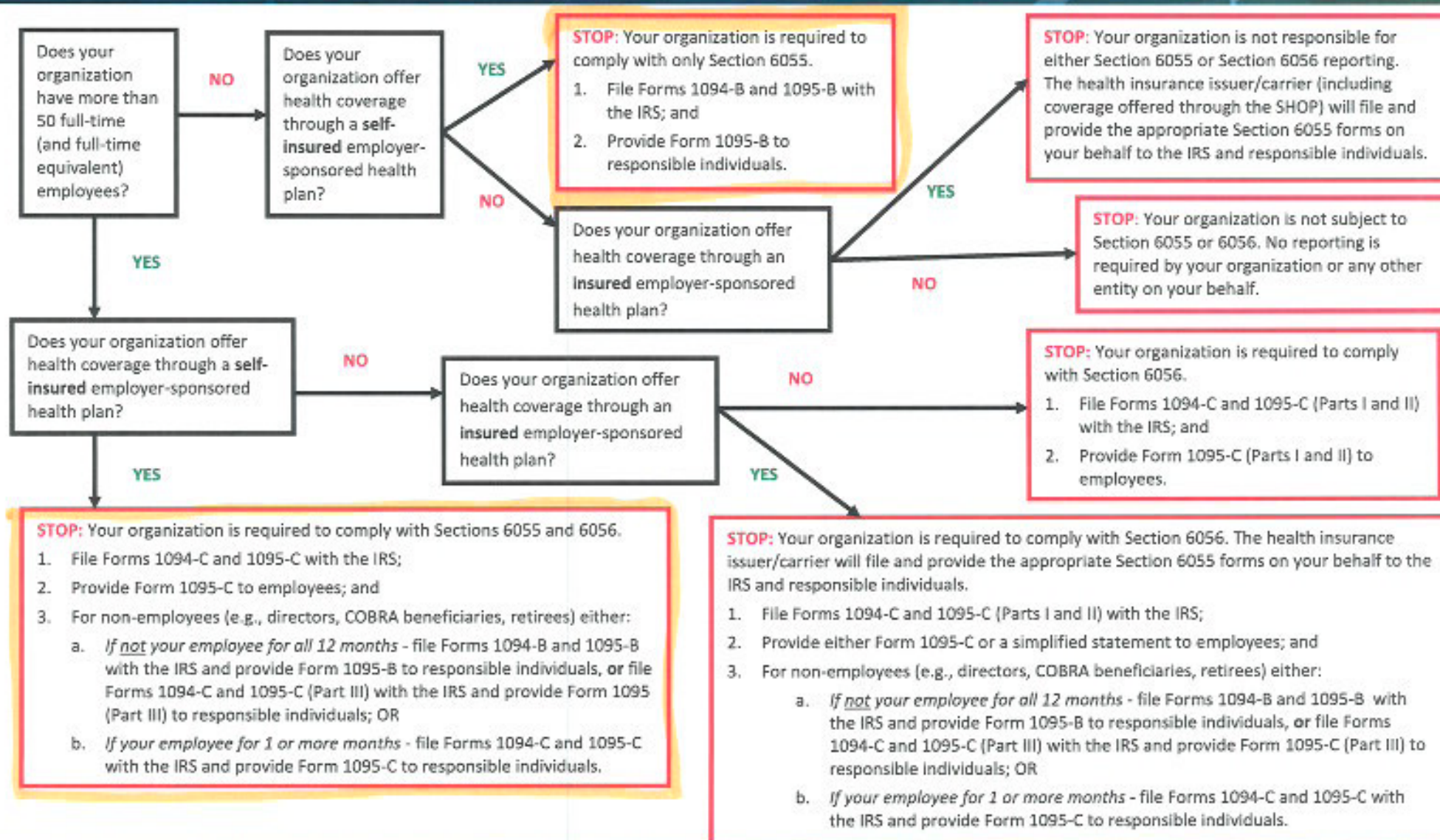




Sections 6055 and 6056 Decision Tree





Sections 6055 and 6056 Forms Matrix

Employer and Plan Type	Type of Reporting	Who Reports	IRS Transmittal	IRS Return	Employee Statement
Large employer* with fully insured group health plan	6055	Health insurance issuer or carrier	1094-B	1095-B	1095-B
	6056	Employer	1094-C	1095-C, Parts I and II	1095-C, Parts I and II (or alternative)
Large employer* with self-insured group health plan covering employees only	Combined 6055 and 6056	Employer	1094-C	1095-C	1095-C
Large employer* with self-insured group health plan covering employees and non-employees (e.g., directors, retirees, or COBRA qualified beneficiaries)	Employees: Combined 6055 and 6056	Employer	1094-C	1095-C	1095-C
	Non-employees employed for 1 or more months: Combined 6055 and 6056	Employer	1094-C	1095-C	1095-C
	Non-employees for all 12 months: 6055	Employer	1094-B or 1094-C**	1095-B or 1095-C, Part III**	1095-B or 1095-C, Part III**
Multiemployer plans	6055	Plan sponsor	1094-B	1095-B	1095-B
Small employer with fully insured group health plan	6055	Health insurance issuer or carrier	1094-B	1095-B	1095-B
Small employer with self-insured group health plan	6055	Employer	1094-B	1095-B	1095-B

* A large employer is an employer with 50 or more full-time and full-time equivalent employees.

** If using Form 1094-B as the transmittal form, use Form 1095-B for the IRS return and employee statement. If using Form 1094-C for transmittal, use Form 1095-C for the IRS return and employee statement.

The intent of this analysis is to provide general information regarding the provisions of current healthcare reform legislation and regulation. It does not necessarily fully address all your organization's specific issues. It should not be construed as, nor is it intended to provide, legal advice. Your organization's general counsel or an attorney who specializes in this practice area should address questions regarding specific issues.