Helping you prepare 1094-B and 1095-B tax forms

SOCA Benefit Plan

As an employer who sponsors a self-funded plan, you are required to file forms 1094-B (cover sheet) and 1095-B (individual return) with the Internal Revenue Service (IRS). We are here to help you do this. For the filing tax year, Anthem will prepare 1094-B and 1095-B forms for covered groups.

Anthem relies on the information provided by the plan sponsor, broker, and members to complete the forms. Populating the information on the forms is a service we provide to small groups, but the form and its contents are the responsibility of the plan sponsor. When using forms populated by Anthem, plan sponsors acknowledge and agree that all IRS risk or issues will be the sole responsibility of the plan sponsor. Information or assistance related to this requirement should not be considered legal or tax advice or compliance guidance.

Employers meet the filing requirement if the forms are properly addressed and mailed on or before the due date. If the regular due date falls on a Saturday, Sunday, or legal holiday, they need to file by the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday.

Form 1094-B, as well as instructions on how to file, can be found on the IRS website.

Employers must also furnish copies of form 1095-B to their employees on or before March 2, 2023, in one of two ways:

1. A physical form is given to all covered employees before March 2, 2023.
2. A notice stating that employees may receive a copy of their 1095-B form upon request is prominently displayed on the company's website. The notice must provide both an email address and a physical address for sending the request and a phone number to call with questions. The employer must then provide the 2022 1095-B form to the employee within 30 days of receiving the request.

Employers must ensure the forms are populated correctly and then file them with the IRS no later than:

February 28, 2023
by mail

March 31, 2023
electronically

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Frequently asked questions

Will Anthem be preparing forms 1094-C and 1095-C?
No. In certain instances, groups can meet the definition of an applicable large employer (ALE) and would need to file forms 1094-C and 1095-C. It is the plan sponsor's responsibility to determine if they are an ALE and whether to file the forms.

Where will the 1095-B forms be available?
The prepared 1095-B forms will be posted on Anthem's employer portal. Steps to access the forms are found at the end of this document. Employers must complete box 3 (name of person to contact) and box 4 (contact telephone number) on the supplied form 1094-B, and file with the supplied form 1095-B. The employer group will be responsible for the actual filing.

What if a group was covered by both fully insured and alternatively funded coverage or changed carriers throughout the year?
If a group transitioned from fully insured coverage to alternatively funded coverage in 2022, employees will receive two 1095-B forms:

- One from the insurance company that covered the fully insured period
- One from the employer for the alternatively funded coverage period

The employer is responsible for both filing with the IRS and notifying employees for the period of alternatively funded coverage.

If a group cancelled their SOCA Benefit Plan coverage in 2022, how can they obtain the 1094-B and 1095-B forms?
The prepared 1094-B and 1095-B forms will be posted on Anthem's employer portal.

Accessing 1094-B and 1095-B Tax Forms in EmployerAccess

- Log in to EmployerAccess to view the group dashboard
- Select Reports from the Support & Resources dropdown menu
- Select Employee Details & Insights under the Reports heading
- Select Employer 1094-B Tax Forms or Employer 1095-B Tax Forms
- Select the tax year and click the Search button
- Click on the desired document to view and download
- Open the PDF download to view the tax forms

For questions about IRS reporting

Please contact your legal and tax professionals.

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