



Health Care Reform Updates

by Insurance Marketing Center

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2019 ACA Reporting is Due in Early 2020

The IRS has released draft 2020 versions of Forms 1094-C and 1095-C that employers will use in early 2021 to report on the group health insurance coverage they offered during the 2020 calendar year. Draft instructions related to these forms for the 2020 calendar year have not yet been released. In addition, draft 2020 versions of Forms 1094-B and 1095-B (and related instructions) are not available at this time.

The draft 2020 Forms 1094-C and 1095-C are substantially similar to the final 2019 versions. However, the draft Form 1095-C includes:

- **Additional codes in Code Series 1** related to offers of individual coverage health reimbursement arrangements (IHRAs); and
- **A new section to enter the zip code** used to determine affordability for an ICHRA, if one was offered to the employee.

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