

# ACA - who is subject to report?

Employers are subject to the Affordable Care Act if they meet either of the following criteria:

- Averaged at least **50 full-time equivalent** employees during the **prior calendar year (2022)**, you are considered an Applicable Large Employer (ALE).
  - The IRS has defined a specific formula for this, and we have a report available in the system to assist in this calculation.
- If you offer **Self-funded medical insurance, regardless of the size** of your company.
  - If you are unsure if this applies to you, please check with your broker or insurance provider.

# ACA 2023 Reporting: Important Dates



## Now!

Begin reviewing 1094 and 1095 forms in isolved



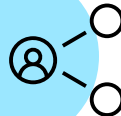
## January 1

1<sup>st</sup> day to approve forms



## January 17

Approvals due for those with California residents.



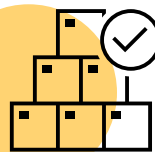
## January 31

Deadline to Distribute 1095 forms to California residents, per CA regulations.



## March 4

Deadline to Distribute 1095 forms to all employees, per IRS regulations



## February 5

Approvals due for all other states. Approvals after this date will be charged a late fee.



## March 31

Deadline to electronically submit ACA forms to the IRS