

IRC Section 6055 and 6056 Reporting: Fast Facts

Applicable large employers (“ALE”) and employers who provide minimum essential coverage will have to file additional tax forms in 2016 for the 2015 plan year. Listed below is a brief overview of the information that employers and plan sponsors will be required to provide.

6055:

- Name, address and EIN of the plan sponsor.
- Name, address and TIN for “responsible individual” (Note: date of birth may be used if, after reasonable efforts, the TIN cannot be obtained. See 79 FR 13220 for what constitutes a reasonable effort).
- Name and TIN for all covered individuals.
- Months for which each individual was covered during the year.

For Group Health Plans:

- Name, address and EIN of the employer sponsoring the plan.
- Whether the coverage is a qualified health plan enrolled in through the SHOP exchange and the SHOP’s unique identifier.

Statements to covered individuals:

- Phone number for the person designated as the reporting entities contact person.
- All of the information provided to the IRS under this section.

6056:

- Name, address and EIN of the ALE.
- Name and telephone number of the ALE’s contact person.
- Calendar year for which the information is being reported.
- Provide certification, for each calendar month, that the ALE offered its full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage under the employer-sponsored plan.
- Months during the year that minimum essential coverage was available.
- Each full-time employee’s share of the lowest cost monthly premium (self-only) for coverage providing minimum value offered to that full-time employee under an eligible employer-sponsored plan, by calendar month.
- Number of full-time employees each month during the year.
- Name, address and TIN of each full-time employee during the year and the months the employee was covered.

For reference information or to discuss further, please contact Employers Health staff member Zach Hostetler at zhostetler@ehpco.com.