

State Individual Health Care Mandates: Quick Reference

It's important to stay up to date on the latest deadlines to make sure you file on time. The federal ACA deadlines are: mail employee forms by March 2nd and file by March 31st. **The following are the state deadlines:**

State	When mandate went into effect	Employer obligations	Forms accepted	System used to file	Employee Form Mail Deadline	State Filing Deadline
California	1/1/2020	<ul style="list-style-type: none"> In-state and out-of-state companies that employ California residents. Only report individuals enrolled in self-insured coverage. Penalty \$50 per individual not reported. 	Federal Form 1095-C (Part III must be completed).	Employers with more than 250 information returns must file electronically through California's FTB file exchange.	January 31st, deadline to print Form 1095-C (no penalty if filed late)	March 31st, same as the federal deadline
District of Columbia	1/1/2019	<ul style="list-style-type: none"> In-state and out-of-state employers that withhold and pay payroll tax to D.C. or employ D.C. residents. Limited to Applicable Large Employers 	Federal Form 1095-C information provided to IRS, but only specific amount requested in the D.C. format.	Mytax.dc.gov portal.	March 2nd, same as the federal deadline	30 days after the March 31st federal deadline, including any extensions
Massachusetts	2006	Only employer reporting obligations relates to Form 1099-HC.	<ul style="list-style-type: none"> Most insurance companies issue the forms on the employers' behalf and send the state a reporting listing all the Form 1099-HC they issued. Employers must file a Health Insurance Responsibility Disclosure (HIRD) form, which collects employer-level information about your employer-sponsored insurance (ESI) offerings. 	MassTaxConnect web portal.	January 31st	February 15th
New Jersey	1/1/2019	<ul style="list-style-type: none"> In-state and out-of-state employers who employ New Jersey residents, even if the employer does not withhold New Jersey payroll taxes. Limited to ALEs 	1095-C and 1094-C forms The XML file format requires full Social Security Numbers for employees and dependents, or dates of birth, along with full names and addresses.	MFT SecureTransport™ or "AxWay."	March 2nd, same as the federal deadline	March 31st, same as the federal deadline
Rhode Island	1/1/2020	Employers must submit a report of covered individuals to the State.	To Be Determined (TBD)	TBD	March 2nd, same as the federal deadline	March 31st, same as the federal deadline
Vermont	1/1/2020	Employer reporting is not required so long as the federal requirement to distribute 1095-C forms remains.	No extra form needed	Not applicable	Not applicable	Not applicable