

# State Individual Mandate Employer Reporting Requirements

State/District	Which Employers Must Report (Only Employers offering coverage to a state resident must report)	Must Report To	Form(s) Required	Filing Deadline	Penalties	More Information
<b>California</b>	<p>Employers sponsoring self-funded plans, including out-of-state employers with CA residents</p> <p>Employers sponsoring fully-insured health plans if carrier does not report</p> <p>Includes out-of-state employers offering coverage to a CA resident</p>	<p>Franchise Tax Board (FTB)</p> <p>Provide a written statement to the primary covered individual</p> <p>Employers filing at least 250 "C" forms must file electronically through the <a href="#">File Exchange (FX) System</a></p>	<p>Information must be provided in the format that the Federal Tax Board (FTB) provides, but will comply if it is in the form of and includes the information contained in Forms 1095-B and 1095-C</p>	<p><b>First Filings due in 2021</b></p> <p>January 31 for statements to covered individuals (but no penalty applied for failure to meet this deadline);</p> <p>March 31 for filing to FTB (<b>but automatic extension applied until May 31, 2022</b>)</p>	<p>\$50 per applicable individual for the reporting year in question</p>	<p><a href="https://www.ftb.ca.gov/tax-pros/law/legislation/2019-2020/SB78.pdf">https://www.ftb.ca.gov/tax-pros/law/legislation/2019-2020/SB78.pdf</a></p> <p><a href="https://www.ftb.ca.gov/help/tx-system/index.html">https://www.ftb.ca.gov/help/tx-system/index.html</a></p> <p><a href="https://www.ftb.ca.gov/file/business/report-mec-info/ftb-file-exchange-system-mec-ir-registration-and-enrollment.pdf">https://www.ftb.ca.gov/file/business/report-mec-info/ftb-file-exchange-system-mec-ir-registration-and-enrollment.pdf</a></p>
<b>Massachusetts</b>	<p>Massachusetts employer or a non-Massachusetts employer who conducts business or maintains an office in Massachusetts</p>	<p>Department of Revenue (DOR) and Employees</p> <p>Form MA 1099-HC to covered employees who are MA residents</p>	<p>Form MA1099-HC to employees</p> <p>Report that includes details about the MA 1099-HC to the DOR</p>	<p>Form 1099-HC to employees by January 31</p> <p>Report to DOR by March 31</p>	<p>\$50 per individual you failed to issue the form to, up to a maximum of \$50,000</p>	<p><a href="https://www.mass.gov/service-details/health-care-reform-for-employers">https://www.mass.gov/service-details/health-care-reform-for-employers</a></p>
<b>New Jersey</b>	<p>Self-funded employers (ALE and non-ALE)</p> <p>Fully-Insured plans if carrier does not report</p> <p>including out-of-state employers offering coverage to NJ residents even if they do not withhold payroll taxes</p>	<p>New Jersey government via the Department of Revenue and Enterprise Services (DORES) secure filing system</p> <p>Provide a written statement to the primary covered individual</p>	<p>The state will accept the same 1094/1095 data submitted to the IRS.</p> <p>(For ease of filing, state will accept full file from out-of-state employers, including forms for non-NJ residents. But there may be HIPAA concerns with providing this extra information.)</p>	<p>March 2nd for statements to primary enrollees</p> <p>March 31st for filing to state</p>	<p>No penalty specified but state tax penalties may apply</p>	<p><a href="https://nj.gov/treasury/njhealthinsurancemandate/employers.shtml">https://nj.gov/treasury/njhealthinsurancemandate/employers.shtml</a></p>

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<b>Rhode Island</b>	Employers that provide minimum essential coverage – including out-of-state employers that provide coverage to Rhode Island residents	A return with the Division of Taxation (DOT) and a statement to individuals	The state will accept the same 1095 data submitted to the IRS	January 31 for statements to covered individuals  For Tax year 2021 Only: Reports to the state are due March 31, 2022 (Returns to Individuals still due January 31)	No penalty specified but state tax penalties may apply	<a href="http://www.tax.ri.gov/reports/Summary_of_Legislative_Changes_08_05_19.pdf">http://www.tax.ri.gov/reports/Summary_of_Legislative_Changes_08_05_19.pdf</a>
<b>Vermont</b>	No details available; Penalty has been zeroed out for 2019 and beyond.					
<b>Washington D.C.</b>	<p>All employers who sponsor self-insured group health plans that covered at least one employee who was a District resident during the applicable calendar year.</p> <p>Employers with fully-insured plans that covered at least 50 FT employees, including at least one employee who was a District resident, during the applicable calendar year</p>	<p>Report to the Office of Tax and Revenue (OTR) and a statement to the covered individual</p> <p>Must be filed electronically through MyTax.DC.gov using OTR's prescribed layouts and file formats.</p>	<p>The state will accept the same 1094/1095 data submitted to the IRS</p> <p>The written statement to individuals may be satisfied by compliance with the IRS requirement to furnish an annual statement of health coverage to employees or covered individuals</p>	<p>Same deadline as IRS (March 2) for statements to primary enrollees</p> <p>In general, thirty (30) days after the IRS deadline for submitting Form 1095-B or 1095-C, including any extensions (April 30<sup>th</sup> for 2022)</p>	No penalty	<a href="https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/FAQ%20Reporting%20SRP%20Update.3.31.20.pdf">https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/FAQ%20Reporting%20SRP%20Update.3.31.20.pdf</a>

*Important Note: This chart reflects the most recently available information and may be subject to change as new information and/or clarifications become available. Please check back regularly to ensure that you are referencing the most current version.*