

**Affordable Care Act (ACA) a.k.a. ObamaCare:
AccountMate Solves IRS Tax Reporting Issues**

The Affordable Care Act (ACA) added section 6056 to the Internal Revenue Code which requires applicable large employers (with 50 or more full time employees or Full Time Equivalents) to file IRS forms **1095-C/1094-C** on the health insurance coverage the employer offered. The small employers with fewer than 50 employees and which are self-insured must file returns (*section 6055*) and generally will use forms **1095-B/1094-B**. These reporting requirements are effective in 2015 and the forms must be provided to the employees in either paper or electronic copy by February 1, 2016 and filed on or before February 29, 2016 (or March 31, 2016 if filling electronically) to IRS

	Less than 50 FTE's (Full-time Equivalent Employee)	50 or more FTE's (Full-time Equivalent Employee)
Companies with third- party health insurance provider	No forms required for employee No forms required for IRS	1095-C to employees 1094-C to IRS
Companies that are self- insured or sponsors of self- insured group health plans	1095-B to employees 1094-B to IRS	1095-C to employees 1094-C to IRS

AccountMate software provides the required programming changes to the AccountMate Payroll Module in order for clients to satisfy IRS requirements.

AccountMate, in partnership with Aatrix, will provide the functionality for clients to comply with the **Affordable Care Act (ACA)** reporting. AccountMate will be supporting forms **1095-B/1094-B** and **1095-C/1094-C** to fulfill the end of the year IRS reporting requirements. AccountMate will provide the data entry interface and Aatrix will provide the reporting and filing requirements.

To learn more about ACA reporting requirements, deadlines and eFiling services; please visit the IRS website at <http://www.irs.gov/Affordable-Care-Act/Employers>.

ACA information is available also from the Aatrix website at <https://www.aatrix.com/aca/>.