

# ACA Information Reporting Requirements Under Internal Revenue Code Sections 6055 and 6056 (Forms 1094 & 1095)

The Affordable Care Act requires insurers, self-insuring employers and other parties that provide minimum essential health coverage to report information on this coverage to the Internal Revenue Service (IRS) and to covered individuals (referred to as Section 6055 reporting). Applicable large employers (generally, those with 50 or more full-time and full-time equivalent employees) are also required to report information to the IRS and to their employees about their compliance with the employer shared responsibility (pay or play) rules and the health care coverage they have offered (referred to as Section 6056 reporting).

This section covers the following topics:

- [2022 Information Reporting Checklist](#)
- [Minimum Essential Coverage \(MEC\) Reporting \(Section 6055\)](#)
- [Applicable Large Employer Information Reporting \(Section 6056\)](#)
- [Forms 1094 & 1095: Forms, Instructions & Deadlines](#)