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Taija Sparkman • Mar. 04, 2015



Now that the Affordable Care Act is completely underway, some business owners have found that they are not prepared to ensure compliance, particularly as new changes go into effect and they prepare to file their 2014 taxes. As payroll practitioners, your clients are looking to you to help them navigate through the challenges to ensure compliance.

You should schedule a few meetings with your clients to discuss their current compliance status, as well as what needs to be done to improve compliance. Review the number of full-time employees on staff and whether they could be considered an applicable large employer. If the Shared Responsibility provision applies to them, discuss what is needed for compliance and how they can better monitor and manage

time and attendance tracking. You'll also want to review their eligibility for the Small

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Large Employers for any penalties. Also, this relief doesn't affect eligibility for the premium tax credit.

Any employer with 50 or more full-time and/or full-time equivalent employees will be required to file Form 1095-C to report offers of and enrollment in health coverage. They will also use this form to report any employees enrolled in self-insured coverage. Form 1095-C must also be filed for any retirees who were full-time employees during any month of the year. While taxpayers must receive a separate Form 1095-C from each employer, employers can only issue one form per employee – even if that employee worked under two different divisions. This can get tricky if there is an acquired division that is processed separately under payroll. You will need to help your clients navigate through the various scenarios that apply to them.

If your clients are not subject to the Shared Responsibility provision, they will need to file Forms 1094-B and 1095-B for any full-time and part-time employees who are enrolled in their employer-sponsored health coverage.

In addition to making sure that clients are filing the correct forms, it's also important to let them know if they file more than 249 Forms 1095-C, they will need to file electronically. Setting this expectation upfront can guide the record-keeping process and document transmittal. This is particularly true if you have any clients that are still not fully in the Cloud or transmitting documents electronically. Now is a good time to discuss transitioning to a secure client portal.

With 2015 already underway, work closely with your clients to ensure that their systems and processes have been updated to collect all necessary data for calendar year 2015 and are compliant with the ACA. Be prepared to answer any questions they have and check in with them regularly throughout the year to make sure they are maintaining compliance.

For more information on the Affordable Care Act, visit ADP's ACA Resource Page at

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