

JANUARY 1

Begin tracking employee data. This includes SSNs for enrolled dependents (self-insured plans). Begin preparing Form 1095-C (employee reporting).

Exchange notices may begin arriving. There is a 90 day window to appeal.

FEBRUARY 1**FEBRUARY 28**

Deadline to file ACA reporting forms with the IRS (paper - if filling less than 10 forms)

Distribute Forms 1095-C (employee reporting) and 1095-B (carrier reporting) to applicable employees*.

MARCH 3

(March 2, 2025 is a Sunday)

APRIL 1

Deadline to file ACA reporting forms with the IRS (electronic - if filling 10 or more forms)

Last day to file individual tax returns. Healthcare coverage information must be included.

APRIL 15**JULY 31**

Deadline for Form 720 (PCORI Fee) for self-insured plans, including self-insured employers. Also included level-funded plans and some HRA plans.

*Note: Forms 1095-B may be required of certain self-insured employers.