

See the table below to understand your filing responsibilities.

| Group Type<br>Small = 0-49 FTE's<br>Large = 50+ FTE's | Employer Health Plan | Employer Files Forms 1094-B / 1095-B      | Employer Files Forms 1094-C / 1095-C |
|---|----------------------|---|--------------------------------------|
| Small Employer  | Fully Insured        | No (Insurer files)                        | No                                   |
| Small Employer  | Self-Insured         | Yes (Parts I, III, and IV on Form 1095-B) | No                                   |
| Small Employer  | Multiemployer Plan   | Yes (Parts I, III, and IV on Form 1095-B) | No                                   |
| Large Employer  | Fully Insured        | No (Insurer files)                        | Yes (Parts I and II on Form 1095-C)  |
| Large Employer  | Self-Insured         | No  | Yes                                  |
| Large Employer  | Multiemployer Plan   | No (Insurer files)                        | Yes (Parts I and II on Form 1095-C)  |