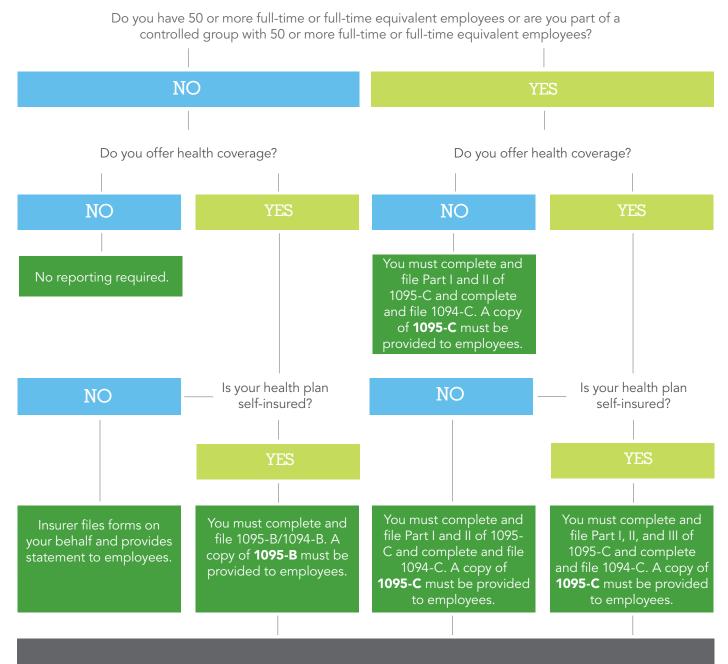


## ACA Annual Reporting:

## What Your Business Needs to Know

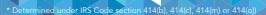
The Affordable Care Act (ACA) is complex for businesses of all sizes, especially for businesses approaching the 50 employee mark. These employers may find it challenging to determine if they are an Applicable Large Employer and subject to new annual reporting beginning in 2016. This flow chart is designed to help you understand how ACA reporting may affect your business.



For the 2015 calendar year, the forms must be filed with the IRS no later than **February 29, 2016** (or March 31, 2016, if filed electronically). However, each employee must receive the employee statement by **January 31** (or the next business day if January 31 falls on a weekend or a legal holiday).

For more information on how ADP can help you tackle the challenges of ACA reporting:

ADP.com/health-care-reform



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