## 1095-C Forms

## Overview

The Patient Protection and Affordable Care Act (ACA) require employers to produce a tax form called the 1095-C and make them available to employees/former employees who were eligible for health benefits during the prior calendar year (reporting year).

The ACA defines "eligible" employees as those who worked an average of 30 hours per week over a specified period of time, usually 12 months. The form must be provided regardless of whether the employee was actually enrolled in coverage during the reporting year.

The 1095-C includes information about the coverage offered by the employer, the cost of the coverage offered, and the reason coverage was or was not offered. These forms have been provided each year from TAC.

The 1095-C is not needed for employees to file their individual tax return.

Effective as of the 2024 reporting year, employers are no longer required to distribute a printed Form 1095-C. However, TAC produced them for us, and we distributed them.

Changes for 2025

Beginning with reporting year 2025, TAC will no longer print and distribute the Form 1095-C, unless we receive a written request from the employee.

Once we receive your request, we have 30 days to respond and provide the requested form.