



# State Reporting Requirements

## December 2019

Robyn S. Crosson  
Chaiken Law, LLC  
[rscrosso@chaikenllc.com](mailto:rscrosso@chaikenllc.com)

# State Individual Mandates and Employer Reporting Requirements

Massachusetts: Health Insurance Responsibility Disclosure (M.G.L. c. 118E, section 78)

Eff. 1/1/2017, Reporting Period 11/1 to 11/30

MA Dept of Revenue [https://mtc.dor.state.ma.us/mtc/\\_/#1](https://mtc.dor.state.ma.us/mtc/_/#1)

New Jersey: Health Insurance Market Preservation Act (N.J.S.A. 54A:11-1)  
Eff. 1/1/2019, Reporting Due March 31 – Penalties TBD for failure to report

NJ Department of Treasury: Revenue (filing) & Taxation (tax)

<https://nj.gov/treasury/njhealthinsurancemandate/employers.shtml>

# State Individual Mandates and Employer Reporting Requirements (Continued)

DC: Ind. Taxpayer Health Ins. Responsibility Req. Amend. Act of 2018 (D.C.  
Law 22-168)

Eff. 1/1/2019, Reporting Due June 30, 2020  
Office of Tax and Revenue [MyTax.DC.gov](https://mytax.dc.gov)

Vermont: Requirement to Maintain Minimum Essential Coverage (32 V.S.A.  
§10453)

Eff. 1/1/2020, No Employer Reporting  
Department of Taxes

# State Individual Mandates and Employer Reporting Requirements (Continued)

California: Budget Bill (Cal. Rev. & Tax § 61005)

Eff. 1/1/2020, Reporting due March 31, 2021

Franchise Tax Board; Failure to report penalty: \$50 per applicable individual covered

Rhode Island: Individual Mandate (44-30-102)

Eff. 1/1/2020, Reporting due January 31, 2021

Tax Administrator, Department of Business Regulation/Insurance Division, Office of Management & Budget

# What Does Reporting Look Like?

Not 1095: Any employer who employs 6 or more MA residents

MA

MA

<https://www.mass.gov/files/documents/2018/10/24/health-insurance-responsibility-disclosure-FAQ.pdf>

1095: If the employer was required to file and have a NJ resident

NJ

NJ

Penalties for Failure guidance to follow soon

1095: Employers w/ 50 full-time employees, for 1 of whom wages had been paid and were withheld and paid to the District

DC

DC

More to Come

1095 and possible additional notice to other individuals listed on the 1095-C

RI

RI

More to Come  
[http://www.tax.ri.gov/reports/Summary\\_of\\_Legislative\\_Changes\\_08\\_05\\_19.pdf](http://www.tax.ri.gov/reports/Summary_of_Legislative_Changes_08_05_19.pdf)