

Quick Reference to State Individual Healthcare Mandates

State	When mandate went into effect	Employer obligations	Forms accepted	System used to file	Employee Form Mail Deadline	Next State Filing Deadline
California	1/1/2020	<ul style="list-style-type: none"> In-state and out-of-state companies that employ California residents. Only report individuals enrolled in self-insured coverage. Penalty \$50 per individual not reported. 	Federal Form 1095-C (Part III must be completed).	Employers with more than 250 information returns must file electronically through California's FTB file exchange.	1/31/2021	5/31/2021 (3/31 on following years)
District of Columbia	1/1/2019	<ul style="list-style-type: none"> In-state and out-of-state employers that withhold and pay payroll tax to D.C. or employ D.C. residents. Limited to Applicable Large Employers (ALEs) 	Federal Form 1095-C information provided to IRS, but only specific amount requested in the D.C. format.	Mytax.dc.gov portal.	By federal deadline (3/2/21)	30 days after the IRS deadline for submitting 1095-C forms, including any extensions. (4/30/21)
Massachusetts	2006	Only employer reporting obligations relates to Form 1099-HC.	<ul style="list-style-type: none"> Most insurance companies issue the forms on the employers' behalf and send the state a reporting listing all the Form 1099-HC they issued. Employers must file a Health Insurance Responsibility Disclosure (HIRD) form, which collects employer-level information about your employer-sponsored insurance (ESI) offerings. 	MassTaxConnect web portal.	1/31/21	12/15/20
New Jersey	1/1/2019	<ul style="list-style-type: none"> In-state and out-of-state employers who employ New Jersey residents, even if the employer does not withhold New Jersey payroll taxes. Limited to ALEs 	1095-C and 1094-C forms The XML file format requires full Social Security Numbers for employees and dependents, or dates of birth, along with full names and addresses.	MFT SecureTransport" or "AxWay."	By federal deadline (3/2/21)	3/31/21
Rhode Island	1/1/2020	Employers must submit a report of covered individuals to the State.	To Be Determined (TBD)	TBD	3/2/21 (1/31 on following years)	3/31/21 (1/31 on following years)
Vermont	1/1/2020	Employer reporting is not required so long as the federal requirement to distribute 1095-C forms remains.	TBD	TBD	TBD	TBD

Key form and filing dates

12/15/20 MA Filing	2/28/21 IRS Paper Filing	3/31/21 IRS Electronic Filing NJ Filing RI Filing	4/30/21 D.C. Filing
1/31/21 CA Forms MA Forms	3/2/21 D.C. Forms NJ Forms RI Forms IRS Forms	4/15/21 IRS Taxes Due	5/31/21 CA Filing