

(B) the portion of the premium (if any) required to be paid by the employer, and

(C) if the health insurance coverage is a qualified health plan in the small group market offered through an Exchange, such other information as the Secretary may require for administration of the credit under section 45R (relating to credit for employee health insurance expenses of small employers).

**(c) Statements to be furnished to individuals with respect to whom information is reported**

**(1) In general**

Every person required to make a return under subsection (a) shall furnish to each individual whose name is required to be set forth in such return a written statement showing—

(A) the name and address of the person required to make such return and the phone number of the information contact for such person, and

(B) the information required to be shown on the return with respect to such individual.

**(2) Time for furnishing statements**

The written statement required under paragraph (1) shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.

**(d) Coverage provided by governmental units**

In the case of coverage provided by any governmental unit or any agency or instrumentality thereof, the officer or employee who enters into the agreement to provide such coverage (or the person appropriately designated for purposes of this section) shall make the returns and statements required by this section.

**(e) Minimum essential coverage**

For purposes of this section, the term “minimum essential coverage” has the meaning given such term by section 5000A(f).

(Added Pub. L. 111–148, title I, § 1502(a), Mar. 23, 2010, 124 Stat. 250.)

REFERENCES IN TEXT

Sections 1311, 1402, and 1412 of the Patient Protection and Affordable Care Act, referred to in subsec. (b)(1)(B)(iii), are classified to sections 18031, 18071, and 18082, respectively, of Title 42, The Public Health and Welfare.

EFFECTIVE DATE

Pub. L. 111–148, title I, § 1502(e), Mar. 23, 2010, 124 Stat. 252, provided that: “The amendments made by this section [enacting this section and section 18092 of Title 42, The Public Health and Welfare, and amending section 6724 of this title] shall apply to calendar years beginning after 2013.”

**§ 6056. Certain employers required to report on health insurance coverage**

**(a) In general**

Every applicable large employer required to meet the requirements of section 4980H with respect to its full-time employees during a calendar year shall, at such time as the Secretary

may prescribe, make a return described in subsection (b).

**(b) Form and manner of return**

A return is described in this subsection if such return—

(1) is in such form as the Secretary may prescribe, and

(2) contains—

(A) the name, date, and employer identification number of the employer,

(B) a certification as to whether the employer offers to its full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage under an eligible employer-sponsored plan (as defined in section 5000A(f)(2)),

(C) if the employer certifies that the employer did offer to its full-time employees (and their dependents) the opportunity to so enroll—

(i) the length of any waiting period (as defined in section 2701(b)(4) of the Public Health Service Act) with respect to such coverage,

(ii) the months during the calendar year for which coverage under the plan was available,

(iii) the monthly premium for the lowest cost option in each of the enrollment categories under the plan, and

(iv) the employer share of the total allowed costs of benefits provided under the plan,

(D) the number of full-time employees for each month during the calendar year,

(E) the name, address, and TIN of each full-time employee during the calendar year and the months (if any) during which such employee (and any dependents) were covered under any such health benefits plans, and

(F) such other information as the Secretary may require.

The Secretary shall have the authority to review the accuracy of the information provided under this subsection, including the applicable large employer’s share under paragraph (2)(C)(iv).

**(c) Statements to be furnished to individuals with respect to whom information is reported**

**(1) In general**

Every person required to make a return under subsection (a) shall furnish to each full-time employee whose name is required to be set forth in such return under subsection (b)(2)(E) a written statement showing—

(A) the name and address of the person required to make such return and the phone number of the information contact for such person, and

(B) the information required to be shown on the return with respect to such individual.

**(2) Time for furnishing statements**

The written statement required under paragraph (1) shall be furnished on or before January 31 of the year following the calendar year for which the return under subsection (a) was required to be made.

**(d) Coordination with other requirements**

To the maximum extent feasible, the Secretary may provide that—

(1) any return or statement required to be provided under this section may be provided as part of any return or statement required under section 6051 or 6055, and

(2) in the case of an applicable large employer offering health insurance coverage of a health insurance issuer, the employer may enter into an agreement with the issuer to include information required under this section with the return and statement required to be provided by the issuer under section 6055.

**(e) Coverage provided by governmental units**

In the case of any applicable large employer which is a governmental unit or any agency or instrumentality thereof, the person appropriately designated for purposes of this section shall make the returns and statements required by this section.

**(f) Definitions**

For purposes of this section, any term used in this section which is also used in section 4980H shall have the meaning given such term by section 4980H.

(Added and amended Pub. L. 111-148, title I, §1514(a), title X, §§10106(g), 10108(j)(1)–(3)(D), Mar. 23, 2010, 124 Stat. 256, 911, 914, 915; Pub. L. 112-10, div. B, title VIII, §1858(b)(5), Apr. 15, 2011, 125 Stat. 169.)

## REFERENCES IN TEXT

Section 2701 of the Public Health Service Act, referred to in subsec. (b)(2)(C)(i), was classified to section 300gg of this title, was renumbered section 2704, effective for plan years beginning on or after Jan. 1, 2014, with certain exceptions, and amended by Pub. L. 111-148, title I, §§1201(2), 1563(c)(1), formerly §1562(c)(1), title X, §10107(b)(1), Mar. 23, 2010, 124 Stat. 154, 264, 911, and was transferred to section 300gg-3 of this title. A new section 2701, related to fair health insurance premiums, was added and amended by Pub. L. 111-148, title I, §1201(4), title X, §10103(a), Mar. 23, 2010, 124 Stat. 155, 892, and is classified to section 300gg of this title.

## PRIOR PROVISIONS

A prior section 6056, added Pub. L. 91-172, title I, §101(d)(3), Dec. 30, 1969, 83 Stat. 521; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, required an annual report by private foundations having at least \$5,000 of assets at any time during a taxable year, and prescribed contents, form and availability of the report, prior to repeal by Pub. L. 96-603, §1(c), Dec. 28, 1980, 94 Stat. 3504.

## AMENDMENTS

2011—Subsec. (a). Pub. L. 112-10, §1858(b)(5)(A), struck out “and every offering employer” after “calendar year”.

Subsec. (b)(2)(C). Pub. L. 112-10, §1858(b)(5)(B), struck out “in the case of an applicable large employer,” before “the length” in cl. (i), inserted “and” at the end of cl. (iii), struck out “and” after “plan,” at the end of cl. (iv), and struck out cl. (v) which read as follows: “in the case of an offering employer, the option for which the employer pays the largest portion of the cost of the plan and the portion of the cost paid by the employer in each of the enrollment categories under such option.”.

Subsecs. (d)(2), (e). Pub. L. 112-10, §1858(b)(5)(C), struck out “or offering employer” after “large employer”.

Subsec. (f). Pub. L. 112-10, §1858(b)(5)(D), amended subsec. (f) generally. Prior to amendment, subsec. (f) defined the term “offering employer” and provided that any term used in this section which was also used in section 4980H of this title would have the meaning given such term by section 4980H.

2010—Pub. L. 111-148, §10108(j)(3)(A), substituted “Certain” for “Large” in section catchline.

Subsec. (a). Pub. L. 111-148, §10108(j)(1), inserted “and every offering employer” before “shall”.

Subsec. (b). Pub. L. 111-148, §10106(g), inserted at end “The Secretary shall have the authority to review the accuracy of the information provided under this subsection, including the applicable large employer’s share under paragraph (2)(C)(iv).”

Subsec. (b)(2)(C)(i). Pub. L. 111-148, §10108(j)(3)(B)(i), inserted “in the case of an applicable large employer,” before “the length”.

Subsec. (b)(2)(C)(iii). Pub. L. 111-148, §10108(j)(3)(B)(ii), struck out “and” at end.

Subsec. (b)(2)(C)(iv). Pub. L. 111-148, §10108(j)(3)(B)(iv), inserted “and” at end.

Pub. L. 111-148, §10108(j)(3)(B)(iii), which directed substitution of “employer” for “applicable large employer”, was executed by making the substitution for “applicable large employer’s”, to reflect the probable intent of Congress.

Subsec. (b)(2)(C)(v). Pub. L. 111-148, §10108(j)(3)(B)(v), added cl. (v).

Subsecs. (d)(2), (e). Pub. L. 111-148, §10108(j)(3)(C), (D), inserted “or offering employer” after “applicable large employer”.

Subsec. (f). Pub. L. 111-148, §10108(j)(2), amended subsec. (f) generally. Prior to amendment, text read as follows: “For purposes of this section, any term used in this section which is also used in section 4980H shall have the meaning given such term by section 4980H.”

## EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-10 effective as if included in the provisions of, and the amendments made by, the provisions of Pub. L. 111-148 to which it relates, see section 1858(d) of Pub. L. 112-10, set out as a note under section 36B of this title.

## EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-148, title X, §10108(j)(4), Mar. 23, 2010, 124 Stat. 915, provided that: “The amendments made by this subsection [amending this section and section 6724 of this title] shall apply to periods beginning after December 31, 2013.”

## EFFECTIVE DATE

Pub. L. 111-148, title I, §1514(d), Mar. 23, 2010, 124 Stat. 258, provided that: “The amendments made by this section [enacting this section and amending section 6724 of this title] shall apply to periods beginning after December 31, 2013.”

## SUBPART E—REGISTRATION OF AND INFORMATION CONCERNING PENSION, ETC., PLANS

Sec.	
6057.	Annual registration, etc.
6058.	Information required in connection with certain plans of deferred compensation.
6059.	Periodic report by actuary. <sup>1</sup>

## AMENDMENTS

1974—Pub. L. 93-406, title II, §1031(a), Sept. 2, 1974, 88 Stat. 943, added subpart heading and analysis of sections.

**§ 6057. Annual registration, etc.****(a) Annual registration****(1) General rule**

Within such period after the end of a plan year as the Secretary may by regulations pre-

<sup>1</sup> So in original. Does not conform to section catchline.