

We wanted to share some important news about recently passed legislation impacting ACA reporting requirements.

On December 23, 2024, the president signed two pieces of legislation into law—the **Paperwork Burden Reduction Act (HR 3797)** and the **Employer Reporting Improvement Act (HR 3801)**—that streamline the Affordable Care Act's (ACA) reporting requirements under Internal Revenue Code Sections 6055 and 6056. These changes are aimed at simplifying compliance and reducing administrative burdens for employers.

Applicable Large Employers (ALEs) and other reporting entities are no longer required to proactively distribute Forms 1095-C to employees. However, these forms are available to employees upon request.

Lucas County will no longer mail employees their 1095-C Form. Employees may request their 1095-C Form from employeebenefits@co.lucas.oh.us, 419-213-4189, or One Government Center Suite 440, Toledo, OH 43604. We have 30 days from the date of request to furnish the form.