

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](mailto: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.