



***Benefits Administration Letter***

**Number:** 20-202

**Date:** April 2, 2020

**Subject: Amendment to BAL 19-202 Information to Fulfill Mandatory Reporting Requirements for Plan Year 2019 under Internal Revenue Code Sections 6056 and 4980H**

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**Purpose**

OPM previously issued BAL 19-202 to provide information to assist Federal agencies with Employer Shared Responsibility (ESR) reporting requirements under sections 6056 and 4980H of the Internal Revenue Code (IRC) in 2020 for health insurance coverage in 2019. However, the Internal Revenue Service (IRS) recently issued [IRS Notice 19-63](#) concerning ESR reporting for plan year 2019. This amendment provides updates from IRS Notice 19-63 that apply to BAL 19-202. Federal agencies are encouraged to carefully review the IRS Notice.

**Updates from IRS Notice 19-63**

First, [IRS Notice 19-63](#) extends the due date from January 31, 2020, to March 2, 2020, for applicable large employers (ALEs), including Federal agencies, to furnish statements to employees using 2019 Form 1095-C. The Notice does not extend the due date for filing 2019 Forms 1094-C transmittal and 1095-C information report with IRS. Agencies must file Forms 1094-C and 1095-C with the IRS by February 28, 2020 if filing on paper, or March 31, 2020, if filing electronically.

Second, the Notice extends relief from penalties under sections 6721 and 6722 associated with incorrect or incomplete information when the ALE can show good-faith efforts to comply with the reporting requirements under section 6056 for 2019 (both for employee statements and IRS filing).

If you have questions related to [IRS Notice 19-63](#) or ESR reporting under section 6056 you may call the IRS Healthcare Hotline at (800-919-0452). If you have any questions regarding this Benefits Administration Letter, please contact Julia Elam, Program Analyst, Healthcare and Insurance at 202.606.2128 or email [ESR@opm.gov](mailto:ESR@opm.gov).

Sincerely,

Laurie Bodenheimer  
Acting Director, Healthcare and Insurance